

## **Assemblies of the Member States of WIPO**

### **Fifty-Fourth Series of Meetings Geneva, September 22 to 30, 2014**

#### **LIST OF DECISIONS TAKEN BY THE PROGRAM AND BUDGET COMMITTEE AT ITS TWENTY-SECOND SESSION (SEPTEMBER 1 TO 5, 2014)**

*Document prepared by the Secretariat*

1. This document contains “List of Decisions” taken by the Program and Budget Committee at its twenty-second session (September 1 to 5, 2014) (document WO/PBC/22/29).
2. The following decision paragraph is proposed.
  3. *The Assemblies of the Member States of WIPO and of the Unions administered by it, each as far as it is concerned:*
    - (i) *took note of the “List of Decisions” (document WO/PBC/22/29); and*
    - (ii) *approved the recommendations made by the PBC as contained in document WO/PBC/22/29.*
4. In particular, as recommended by the PBC, the WIPO General Assembly is invited to further consider the issue referred to in document WO/PBC/22/29 under item 21.

[Document WO/PBC/22/29 follows]



## **Program and Budget Committee**

**Twenty-Second Session**  
**Geneva, September 1 to 5, 2014**

### LIST OF DECISIONS

*Document prepared by the Secretariat*

#### **AGENDA ITEM 1.      OPENING OF THE SESSION**

#### **AGENDA ITEM 2.      ELECTION OF THE CHAIR AND TWO VICE-CHAIRS OF THE PROGRAM AND BUDGET COMMITTEE**

Ambassador Gabriel DUQUE (Colombia) was elected the Chair;  
Mr. Xavier BELLMONT ROLDAN (Spain) and Mr. Wojciech PIĄTKOWSKI (Poland) were  
elected Vice-Chairs of the Committee.

#### **AGENDA ITEM 3.      ADOPTION OF THE AGENDA**

document WO/PBC/22/1

*The Program and Budget Committee adopted the agenda.*

**AGENDA ITEM 4. REPORT BY THE WIPO INDEPENDENT ADVISORY OVERSIGHT COMMITTEE (IAOC)**

document WO/PBC/22/2

1. *The Program and Budget Committee (PBC) recommended to the WIPO General Assembly to:*
  - (a) *take note of the Report by the WIPO Independent Advisory Oversight Committee (IAOC) (document WO/PBC/22/2); and*
  - (b) *request the Secretariat to continue to take appropriate action in response to the IAOC recommendations.*
2. *The PBC also requested the IAOC, in accordance with its mandate, to continue to review and oversee closely the actions taken by the Secretariat and report on the matter to the PBC.*

**AGENDA ITEM 5. REPORT BY THE EXTERNAL AUDITOR**

document WO/PBC/22/3

*The Program and Budget Committee recommended to the General Assembly and other Assemblies of the Member States of WIPO, to take note of the Report by the External Auditor (document WO/PBC/22/3).*

**AGENDA ITEM 6. SUMMARY ANNUAL REPORT BY THE DIRECTOR OF THE INTERNAL AUDIT AND OVERSIGHT DIVISION (IAOD)**

document WO/PBC/22/4

1. *The Program and Budget Committee (PBC) recommended to the WIPO General Assembly to:*
  - (a) *take note of the content of document WO/PBC/22/4 (Summary Annual Report by the Director of the Internal Audit and Oversight Division (IAOD)); and*
  - (b) *request the Secretariat to continue to take appropriate action in response to the IAOD recommendations.*
2. *The PBC also requested the Independent Advisory Oversight Committee (IAOC), in accordance with its mandate, to continue to review and oversee closely the implementation of the recommendations and continue reporting on the matter to the PBC.*

**AGENDA ITEM 7. PROPOSED REVISIONS TO THE INTERNAL OVERSIGHT CHARTER**

document WO/PBC/22/22

*The Program and Budget Committee:*

- (a) *Recommended to the WIPO General Assembly to:*
  - (i) *approve the proposed revisions to the WIPO Internal Oversight Charter as amended during the 22<sup>nd</sup> session of the PBC and attached to this document;*

(ii) *take note that the relevant sections of the Financial Regulations and Rules will be amended accordingly.*

(b) *Noting that there was no consensus for revisions to paragraphs 33 and 34, requested interested Member States to continue consultations; and*

(c) *Requested the Independent Advisory Oversight Committee (IAOC) to continue to provide its expert advice to Member States to aid in their consultations on these paragraphs.*

**AGENDA ITEM 8. PROGRESS REPORT ON THE IMPLEMENTATION OF THE JOINT INSPECTION UNIT'S (JIU) RECOMMENDATIONS**

document WO/PBC/22/23

*The Program and Budget Committee (PBC) took note of the status of Implementation of the Joint Inspection Unit (JIU) Recommendations addressed to the Legislative Bodies of WIPO and noted that 12 recommendations have been implemented, two have been accepted and are under implementation, and 10 remain under consideration (document WO/PBC/22/23).*

**AGENDA ITEM 9. JOINT INSPECTION UNIT REPORT "REVIEW OF MANAGEMENT AND ADMINISTRATION IN THE WORLD INTELLECTUAL PROPERTY ORGANIZATION (WIPO)" (JIU/REP/2014/2): SECRETARIAT'S COMMENTS**

**9(a)** document WO/PBC/22/20

1. *The Program and Budget Committee took note of the Secretariat's Comments on the Joint Inspection Unit's (JIU) Report "Review of Management and Administration in the World Intellectual Property Organization" (JIU/REP/2014/2) (document WO/PBC/22/20), including:*

(i) *the action taken by the Director General to send letters to the Chairs of the WIPO General Assembly and the Coordination Committee, drawing their attention to the recommendations addressed to legislative bodies by the JIU; and*

(ii) *the progress made on the implementation of the recommendations addressed to the Director General.*

2. *The Program and Budget Committee also decided to request the Secretariat to present a follow-up report for the next PBC on the implementation of JIU Management and Administration Report (MAR) recommendations and any other actions taken in response to the report; and*

3. *The PBC recognized the important role of the JIU in undertaking management and administration reviews of UN agencies and welcomed the JIU practice to undertake these at regular intervals.*

**9(b)** document WO/PBC/22/26

Proposal by the Delegations of Belgium, Mexico and Spain: Increasing Efficiency in WIPO Meetings)

This document was discussed under agenda item 20.

**AGENDA ITEM 10. PROGRAM PERFORMANCE REPORT FOR 2012-2013**

**10(a) PROGRAM PERFORMANCE REPORT FOR 2012-2013**

document WO/PBC/22/8

*The Program and Budget Committee (PBC), having reviewed the comprehensive Program Performance Report (PPR) for the biennium 2012/13 (document WO/PBC/22/8), and recognizing its nature as a self-assessment of the Secretariat, recommended that the Assemblies of the Member States of WIPO:*

- (a) acknowledge Programs' contribution to the achievement of the expected results;*
- (b) note the enhancements made to the report, in accordance with the requests by Member States;*
- (c) note that all recommendations of the Internal Audit and Oversight Division (IAOD) Validation of the PPR for the biennium 2010/11 had been implemented by the Secretariat;*
- (d) noting the statements made by Member States on the PPR, request the Secretariat to:*
  - (i) ensure that lessons learned from implementation in the 2012/13 biennium are duly taken into account for the implementation of the 2014/15 Program and Budget;*
  - (ii) address the five recommendations included in the IAOD Validation Report on the PPR for 2012/13; and,*
  - (iii) continue its efforts to enhance its implementation of results based management, in particular its performance data, results frameworks, performance assessment, monitoring tools and related reporting, based on the suggestions made by Member States concerning the 2012/13 PPR, and take those duly into account, where relevant, in the next PPR cycle and the 2016/17 Program and Budget.*

**10(b) INTERNAL AUDIT AND OVERSIGHT DIVISION (IAOD) VALIDATION REPORT ON THE PROGRAM PERFORMANCE REPORT FOR 2012-2013**

document WO/PBC/22/9

*The Program and Budget Committee took note of the IAOD Validation Report on the Program Performance Report for 2012/13 (document WO/PBC/22/9).*

**AGENDA ITEM 11. ANNUAL FINANCIAL STATEMENTS 2013; STATUS OF THE PAYMENT OF CONTRIBUTIONS AS AT JUNE 30, 2014**

**11(a) ANNUAL FINANCIAL REPORT AND FINANCIAL STATEMENTS 2013**

document WO/PBC/22/5

*The Program and Budget Committee recommended to the General Assembly and other Assemblies of the Member States of WIPO, to approve the Annual Financial Report and Financial Statements 2013 (document WO/PBC/22/5).*

**11(b) STATUS OF THE PAYMENT OF CONTRIBUTIONS AS AT JUNE 30, 2014**  
document WO/PBC/22/7

*The Program and Budget Committee took note of the Status of the Payment of Contributions as at June 30, 2014 (document WO/PBC/22/7).*

**AGENDA ITEM 12. FINANCIAL MANAGEMENT REPORT (FMR) FOR 2012/2013**

**12(a) FINANCIAL MANAGEMENT REPORT (FMR) FOR 2012/13**  
document WO/PBC/22/6

*The Program and Budget Committee (PBC) recommended to the Assemblies of the Member States of WIPO to approve the Financial Management Report for the 2012/13 Biennium (document WO/PBC/22/6).*

**12(b) REVIEW OF WIPO'S FINANCIAL SITUATION AND ITS POLICIES RELATED TO RESERVES**  
document WO/PBC/22/28

*The Program and Budget Committee (PBC), having reviewed the Financial Position (Net Assets) of the Organization and its evolution:*

- (i) recognized the need to undertake a review of the policies on Reserves and Working Capital Funds; and*
- (ii) requested the Secretariat to submit to the PBC a comprehensive policy proposal that includes target setting for the Net Assets, liquidity considerations and the management, use and reporting of the available surpluses above the target level, taking into consideration the Member States' comments and guidance and the recommendations of Audit and Oversight bodies in this respect.*

**AGENDA ITEM 13. ANNUAL REPORT ON HUMAN RESOURCES**  
document WO/PBC/22/11

*The Program and Budget Committee (PBC):*

- (i) considered the contents of the Annual Report on Human Resources (document WO/PBC/22/11); and*
- (ii) recommended that the General Assembly request that the suggestions formulated by Member States during the 22<sup>nd</sup> session of the PBC be included in future annual reports on human resources.*

**AGENDA ITEM 14. ACCOUNTABILITY FRAMEWORK**  
document WO/PBC/22/12

*The Program and Budget Committee recommended to the Assemblies of the Member States of WIPO and of the Unions, each as far as it is concerned, to:*

(a) endorse the consolidation of the key accountability components in accordance with the three pillars of: (i) covenant with Member States, stakeholders and users of WIPO's services; (ii) risk management and internal controls; and (iii) complaints and response mechanisms presented in document WO/PBC/22/12, as "WIPO's Accountability Framework"; and

(b) take note of the implementation of the recommendations of the Internal Audit and Oversight Division (IAOD) and the Joint Inspection Unit (JIU) to define and obtain approval for an accountability framework for WIPO.

**AGENDA ITEM 15. RISK APPETITE STATEMENT**

document WO/PBC/22/17

*The Program and Budget Committee noted the establishment of WIPO's Risk Appetite Statement, in accordance with audit and oversight recommendations, as set out in document WO/PBC/22/17.*

**AGENDA ITEM 16. PROPOSAL ON CHANGES TO POLICY ON INVESTMENTS**

document WO/PBC/22/19

*The Program and Budget Committee:*

(i) *recognized the need to amend the policy on investments; and*

(ii) *requested the Secretariat to:*

(a) *submit a detailed proposal on a revised version of the policy, at its next session, following its review and clearance by the Investment Advisory Committee;*

(b) *undertake an Assets and Liability Management (ALM) study and submit a separate investment policy for ASHI financing, following its review and clearance by the Investment Advisory Committee; and*

(c) *subject to there being sufficient levels of liquidity available, finance the Conference Hall from monies available for investment rather than by drawing down the loan which has been put in place for this purpose.*

**AGENDA ITEM 17. PROPOSAL TO REFORM AND ENHANCE PROGRAM PERFORMANCE AND FINANCIAL REPORTING**

document WO/PBC/22/27

*The Program and Budget Committee, having reviewed document WO/PBC/22/27:*

(i) *recognized the opportunity to improve biennial performance and financial reporting;*

(ii) *welcomed the Secretariat's proposal to move to a comprehensive and integrated Biennial Performance Report; and*

(iii) requested the Secretariat to submit a detailed proposal on the format and content of such a report at its next session, taking into account Member States' feedback through a structured survey.

**AGENDA ITEM 18.** PROPOSED AMENDMENTS TO THE FINANCIAL REGULATIONS AND RULES (FRR)

document WO/PBC/22/10

(1)

*The Program and Budget Committee recommended to the WIPO General Assembly to approve Regulations 2.8, 5.10, 5.11, 8.1 and 8.9 as amended in document WO/PBC/22/10, with the addition of the following sentence to Regulation 5.10: "The total amount of such payments shall not exceed 50,000 Swiss francs in any given financial period."*

(2)

*The Program and Budget Committee took note of the amendments to the Financial Rules listed in paragraph 5 of document WO/PBC/22/10.*

**AGENDA ITEM 19.** PROPOSAL BY AUSTRALIA, FINLAND, HOLY SEE, NEW ZEALAND AND SWITZERLAND: PARTICIPATION OF REPRESENTATIVES OF ACCREDITED INDIGENOUS AND LOCAL COMMUNITIES IN THE WORK OF THE INTERGOVERNMENTAL COMMITTEE ON INTELLECTUAL PROPERTY AND GENETIC RESOURCES, TRADITIONAL KNOWLEDGE AND FOLKLORE (IGC): PROPOSAL FOR SUBSIDIARY FUNDING FROM THE REGULAR BUDGET OF WIPO

document WO/PBC/22/24

1. *The Program and Budget Committee (PBC) recognized the importance and value of the participation and contribution of representatives of accredited indigenous and local communities in the work of the Intergovernmental Committee on Intellectual Property and Genetic Resources, Traditional Knowledge and Folklore (IGC).*

2. *Discussions were held on the proposal made by Australia, Finland, Holy See, New Zealand and Switzerland entitled "Participation of representatives of accredited indigenous and local communities in the work of the Intergovernmental Committee on Intellectual Property and Genetic Resources, Traditional Knowledge and Folklore (IGC): proposal for subsidiary funding from the regular budget of WIPO" and divergent views were expressed on the proposal. Some Members expressed interest and views on predictable and sustained funding for the participation of accredited indigenous and local communities in the work of the IGC.*

3. *Recognizing the importance and value of the WIPO Voluntary Fund for Accredited Indigenous and Local Communities ("the Voluntary Fund"), the PBC commended the efforts that the Secretariat made so far for finding new sources of contribution to the Voluntary Fund and encouraged the Secretariat to continue these efforts.*

**AGENDA ITEM 20. GOVERNANCE AT WIPO**

background documents WO/PBC/18/20, WO/PBC/19/26 and WO/PBC/21/20

The Chair's summary:

The PBC, recognizing the need to address the topic of governance, in accordance with the mandate given by the WIPO General Assembly at its 44<sup>th</sup> session (document WO/GA/44/6), engaged in constructive discussions on governance related issues, including on the proposal by the Delegations of Belgium, Mexico and Spain (document WO/PBC/22/26). Several delegations stated that ideas and measures contained in previous proposals merited further consideration and favored a more comprehensive approach. Some progress was made, including the consideration of short term and long term measures and, while no decision was reached, future discussions would benefit from building on the progress made during this 22<sup>nd</sup> session. Such discussions could take into account the texts produced by the Vice-Chair through informal consultations and ideas and suggestions expressed during the plenary session.

**AGENDA ITEM 21. EXTERNAL OFFICES**

document WO/PBC/22/25 and Corr.

*The Program and Budget Committee (PBC) expressed its gratitude and thanked Ambassador Fitschen of Germany, as well as other ambassadors who previously facilitated consultations on matters concerning WIPO External Offices that concluded in the document contained in WO/PBC/22/25. Noting that there were no changes in positions of delegations and Groups, the PBC recommended to the WIPO General Assembly to further consider this issue.*

**AGENDA ITEM 22. PROPOSED DEFINITION OF "DEVELOPMENT EXPENDITURE" IN THE CONTEXT OF THE PROGRAM AND BUDGET**

background document WO/GA/43/21

The Chair's summary:

The PBC, in accordance with the mandate given by the WIPO General Assembly at its 43<sup>rd</sup> session (document WO/GA/43/21), engaged in constructive discussions and, while no decision was reached, made some progress on this topic. The discussions were based on the annexes of document WO/GA/43/21 and the proposal of the Vice-Chair to combine elements of the definitions in those annexes. Future discussions could take into account the previous proposals, the texts circulated and the ideas and suggestions expressed during the plenary session.

**AGENDA ITEM 23. PROGRESS REPORT ON THE PROJECT TO UPGRADE SAFETY AND SECURITY STANDARDS FOR THE EXISTING WIPO BUILDINGS**

document WO/PBC/22/13

*The Program and Budget Committee took note of the Progress Report on the Project to Upgrade the Safety and Security Standards for the Existing WIPO Buildings (document WO/PBC/22/13).*

**AGENDA ITEM 24. PROGRESS REPORT ON THE CONSTRUCTION PROJECTS**

document WO/PBC/22/14

*The Program and Budget Committee recommended to the Assemblies of the Member States of WIPO and of the Unions, each as far as it is concerned:*

- (i) to take note of the contents of the Progress Report on the New Construction Project and New Conference Hall Project (document WO/PBC/22/14);*
- (ii) to approve the proposal to authorize, in favor of the New Construction Project, the appropriation from the reserves of an amount of up to 400,000 Swiss francs (paragraphs 10 to 15); and*
- (iii) to approve the proposal to authorize, in favor of the New Conference Hall Project, the appropriation from the reserves of an amount of up to 2,500,000 Swiss francs (paragraphs 16 to 21).*

**AGENDA ITEM 25. PROGRESS REPORT ON THE IMPLEMENTATION OF AN ENTERPRISE RESOURCE PLANNING (ERP) SYSTEM IN WIPO**

document WO/PBC/22/15

*The Program and Budget Committee took note of the Progress Report on the Implementation of an Enterprise Resource Planning (ERP) System in WIPO (document WO/PBC/22/15).*

**AGENDA ITEM 26. PROGRESS REPORT ON THE INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) CAPITAL INVESTMENT PROJECT**

document WO/PBC/22/18

*The Program and Budget Committee took note of the Progress Report on the Information and Communication Technology (ICT) Capital Investment Project (document WO/PBC/22/18).*

**AGENDA ITEM 27. PROGRESS REPORT ON THE IMPLEMENTATION OF WIPO LANGUAGE POLICY**

document WO/PBC/22/16

*The Program and Budget Committee took note of the Progress Report on the Implementation of WIPO Language Policy (document WO/PBC/22/16), and:*

- (i) acknowledged:*
  - (a) the enhanced rationalization and control measures implemented to limit the increase in the translation workload;*
  - (b) the cost efficiencies achieved;*
  - (c) the increased share of outsourcing while ensuring quality of translation; and*

*(ii) urged the Secretariat to continue its efforts in this regard, while at the same time continuing to maintain high quality service and early availability of documents in the six United Nations languages, and report back to the PBC thereon in the context of the Program Performance Report for 2014.*

**AGENDA ITEM 28. PROGRESS REPORT ON PROJECTS UNDER THE CAPITAL MASTER PLAN**

document WO/PBC/22/21

*The Program and Budget Committee took note of:*

*(i) the governance structure set up to manage, oversee and report on the implementation of the portfolio of Capital Master Plan (CMP) projects (document WO/PBC/22/21); and*

*(ii) the ongoing dialogue with the Independent Advisory Oversight Committee (IAOC) and the planned enhancements to the presentation of the CMP (document WO/PBC/22/21).*

**AGENDA ITEM 29. LIST OF DECISIONS**

document WO/PBC/22/29

**AGENDA ITEM 30. CLOSING OF THE SESSION**

The session was closed.

[Annex follows]

PROPOSED REVISIONS TO THE WIPO INTERNAL OVERSIGHT CHARTER

Comparative Table

Key to color-coding in Column 2:

- IAOC proposed revisions agreed to by the PBC
- PBC amendments to IAOC's proposed revisions
- Text from current Internal Oversight Charter (paragraphs 19 and 21, respectively), which continues to apply in absence of consensus on proposed revisions to paragraphs 33 and 34

<i>Revised Internal Oversight Charter proposed by the IAOC (May 22, 2014)</i>	<i>Revised Internal Oversight Charter proposed by the IAOC, as amended by the PBC (September 5, 2014)</i>
<p><b>A. INTRODUCTION</b></p> <p>1. This Charter constitutes the framework for the Internal Oversight Division (IOD) of the World Intellectual Property Organization (WIPO) and establishes its mission: to examine and evaluate, in an independent manner, WIPO's control and business systems and processes in order to identify good practices and to provide recommendations for improvement. IOD thus provides assurance as well as assistance to Management in the effective discharge of their responsibilities and the achievement of WIPO's mission, goals and objectives. The purpose of this Charter is also to help strengthen accountability, value for money, stewardship, internal control and corporate governance in WIPO.</p>	<p><b>A. INTRODUCTION</b></p> <p>1. This Charter constitutes the framework for the Internal Oversight Division (IOD) of the World Intellectual Property Organization (WIPO) and establishes its mission: to examine and evaluate, in an independent manner, WIPO's control and business systems and processes in order to identify good practices and to provide recommendations for improvement. IOD thus provides assurance as well as assistance to Management in the effective discharge of their responsibilities and the achievement of WIPO's mission, goals and objectives. The purpose of this Charter is also to help strengthen accountability, value for money, stewardship, internal control and corporate governance in WIPO.</p>
<p>2. The internal oversight function in WIPO comprises internal audit, evaluation and investigation.</p>	<p>2. The internal oversight function in WIPO comprises internal audit, evaluation and investigation.</p>
<p><b>B. INTERNAL OVERSIGHT DEFINITIONS AND STANDARDS</b></p> <p>3. In accordance with the definition adopted by the Institute of Internal Auditors (IIA), internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.</p>	<p><b>B. INTERNAL OVERSIGHT DEFINITIONS AND STANDARDS</b></p> <p>3. In accordance with the definition adopted by the Institute of Internal Auditors (IIA), internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.</p>
<p>4. The internal audit function in WIPO shall be carried out in accordance with the International Standards for the Professional Practice of Internal Auditing and the Code of Ethics promulgated by IIA and adopted by the Representatives of Internal Audit Services of the United Nations Organizations, Multilateral Financial Institutions and Associated Intergovernmental Organizations (RIAS).</p>	<p>4. The internal audit function in WIPO shall be carried out in accordance with the International Standards for the Professional Practice of Internal Auditing and the Code of Ethics promulgated by IIA and adopted by the Representatives of Internal Audit Services of the United Nations Organizations, Multilateral Financial Institutions and Associated Intergovernmental Organizations (RIAS).</p>

<i>Revised Internal Oversight Charter proposed by the IAOC (May 22, 2014)</i>	<i>Revised Internal Oversight Charter proposed by the IAOC, as amended by the PBC (September 5, 2014)</i>
<p>5. An evaluation is a systematic, objective and impartial assessment of an on-going or completed project, program or policy, its design, implementation and results. The aim is to determine the relevance and fulfilment of objectives, its efficiency, effectiveness, impact and sustainability. An evaluation should contribute to learning and accountability and provide credible, evidence-based information, enabling the incorporation of findings and recommendations into the decision-making processes of WIPO.</p>	<p>5. An evaluation is a systematic, objective and impartial assessment of an on-going or completed project, program or policy, its design, implementation and results. The aim is to determine the relevance and fulfilment of objectives, its efficiency, effectiveness, impact and sustainability. An evaluation should contribute to learning and accountability and provide credible, evidence-based information, enabling the incorporation of findings and recommendations into the decision-making processes of WIPO.</p>
<p>6. Evaluations in WIPO shall be carried out in accordance with the standards developed and adopted by the United Nations Evaluation Group (UNEG).</p>	<p>6. Evaluations in WIPO shall be carried out in accordance with the standards developed and adopted by the United Nations Evaluation Group (UNEG).</p>
<p>7. An investigation is a formal fact-finding inquiry to examine allegations of misconduct and other wrongdoing in order to determine whether they have occurred and if so, the person or persons responsible.</p>	<p>7. An investigation is a formal fact-finding inquiry to examine allegations of <u>or information concerning</u> misconduct and other wrongdoing in order to determine whether they have occurred and if so, the person or persons responsible.</p>
<p>8. Investigations in WIPO shall be carried out in accordance with the Uniform Principles and Guidelines for Investigations adopted by the Conference of International Investigators and with WIPO's regulations and rules.</p>	<p>8. Investigations in WIPO shall be carried out in accordance with the Uniform Principles and Guidelines for Investigations adopted by the Conference of International Investigators and with WIPO's regulations and rules.</p>
<p><b>C. MANDATE</b></p> <p>9. The internal oversight function provides the Management of WIPO with independent, objective assurance, analyses, appraisals, recommendations, lessons learned, advice and information, through the undertaking of internal audits, evaluations and investigations. Its objectives include:</p>	<p><b>C. MANDATE</b></p> <p>9. The internal oversight function provides the Management of WIPO with independent, objective assurance, analyses, appraisals, recommendations, lessons learned, advice and information, through the undertaking of internal audits, evaluations and investigations. Its objectives include:</p>
<p>(a) Identifying means for improving WIPO's relevance, effectiveness, efficiency, and economy of the internal procedures and use of resources,</p>	<p>(a) Identifying means for improving WIPO's relevance, effectiveness, efficiency, and economy of the internal procedures and use of resources,</p>
<p>(b) Assessing whether cost-effective controls are in place, and</p>	<p>(b) Assessing whether cost-effective controls are in place, and</p>
<p>(c) Assessing compliance with WIPO's Financial Regulations and Rules, Staff Regulations and Rules, relevant General Assembly decisions, the applicable accounting standards, the Standards of Conduct for the International Civil Service, as well as good practice.</p>	<p>(c) Assessing compliance with WIPO's Financial Regulations and Rules, Staff Regulations and Rules, relevant General Assembly decisions, the applicable accounting standards, the Standards of Conduct for the International Civil Service, as well as good practice.</p>

<i>Revised Internal Oversight Charter proposed by the IAOC (May 22, 2014)</i>	<i>Revised Internal Oversight Charter proposed by the IAOC, as amended by the PBC (September 5, 2014)</i>
<p><b>D. AUTHORITY AND RESPONSIBILITY</b></p> <p>10. The Director, IOD reports administratively to the Director General but is not part of operational management. The Director, IOD enjoys functional and operational independence from Management in the conduct of his/her duties. In the exercise of his/her functions, he/she takes advice from the WIPO Independent Advisory Oversight Committee (IAOC). He/she has the authority to initiate, carry out and report on any action, which he/she considers necessary to fulfil his/her mandate.</p>	<p><b>D. AUTHORITY AND RESPONSIBILITY</b></p> <p>10. The Director, IOD reports administratively to the Director General but is not part of operational management. The Director, IOD enjoys functional and operational independence from Management in the conduct of his/her duties. In the exercise of his/her functions, he/she takes advice from the WIPO Independent Advisory Oversight Committee (IAOC). He/she has the authority to initiate, carry out and report on any action, which he/she considers necessary to fulfil his/her mandate.</p>
<p>11. The Director, IOD and oversight staff shall be independent of all WIPO programs, operations and activities, to ensure impartiality and credibility of the work undertaken.</p>	<p>11. The Director, IOD and oversight staff shall be independent of all WIPO programs, operations and activities, to ensure impartiality and credibility of the work undertaken.</p>
<p>12. The Director, IOD and oversight staff shall conduct oversight work in a professional, impartial and unbiased manner and in accordance with good practice, standards and norms generally accepted and applied by the United Nations system organizations, as detailed in Section B above.</p>	<p>12. The Director, IOD and oversight staff shall conduct oversight work in a professional, impartial and unbiased manner and in accordance with good practice, standards and norms generally accepted and applied by the United Nations system organizations, as detailed in Section B above.</p>
<p>13. For the performance of his/her duties, the Director, IOD shall have unrestricted, unlimited, direct and prompt access to all WIPO records, officials or personnel, holding any WIPO contractual status, and to all the premises of WIPO. The Director, IOD shall have access to the Chairs of the General Assembly, the Coordination Committee, the Program and Budget Committee and the IAOC.</p>	<p>13. For the performance of his/her duties, the Director, IOD shall have unrestricted, unlimited, direct and prompt access to all WIPO records, officials or personnel, holding any WIPO contractual status, and to all the premises of WIPO. The Director, IOD shall have access to the Chairs of the General Assembly, the Coordination Committee, the Program and Budget Committee and the IAOC.</p>
<p>14. The Director, IOD shall maintain facilities for the submission of complaints by individual staff members as well as any other internal or external parties, concerning alleged misconduct, wrongdoing or irregularities including but not limited to: fraud and corruption, waste, abuse of privileges and immunities, abuse of authority, and violation of WIPO regulations and rules. Notwithstanding the foregoing, the mandate of the Director, IOD normally does not extend to those areas for which separate provision has been made for review, including workplace-related conflicts and grievances, personnel grievances arising from administrative decisions affecting a staff member's terms of appointment, and performance issues and performance-related disagreements. It rests with the Director, IOD to determine whether such matters may involve wrongdoing and should be handled by IOD or whether they should be referred to other internal bodies.</p>	<p>14. The Director, IOD shall maintain facilities for the submission of complaints by individual staff members as well as any other internal or external parties, concerning alleged misconduct, wrongdoing or irregularities including but not limited to: fraud and corruption, waste, abuse of privileges and immunities, abuse of authority, and violation of WIPO regulations and rules. Notwithstanding the foregoing, the mandate of the Director, IOD normally does not extend to those areas for which separate provision has been made for review, including workplace-related conflicts and grievances, personnel grievances arising from administrative decisions affecting a staff member's terms of appointment, and performance issues and performance-related disagreements. It rests with the Director, IOD to determine whether such matters may involve wrongdoing and should be handled by IOD or whether they should be referred to other internal bodies.</p>

<i>Revised Internal Oversight Charter proposed by the IAOC (May 22, 2014)</i>	<i>Revised Internal Oversight Charter proposed by the IAOC, as amended by the PBC (September 5, 2014)</i>
<p>15. The right of all staff and personnel to communicate confidentially with, and provide information to the Director, IOD, without fear of reprisal, shall be guaranteed by the Director General. This is without prejudice to measures that may be taken under WIPO Staff Regulations and Rules regarding claims which are intentionally and knowingly false or misleading or made with reckless disregard for accuracy of the information.</p>	<p>15. The right of all staff and personnel to communicate confidentially with, and provide information to the Director, IOD, without fear of reprisal, shall be guaranteed by the Director General. This is without prejudice to measures that may be taken under WIPO Staff Regulations and Rules regarding claims which are intentionally and knowingly false or misleading or made with reckless disregard for accuracy of the information.</p>
<p>16. The Director, IOD shall respect the confidential nature of, and protect from unauthorized disclosure, any information gathered or received in the course of an internal audit, evaluation, or investigation, and shall use such information only in so far as it is necessary for the performance of his/her duties.</p>	<p>16. The Director, IOD shall respect the confidential nature of, and protect from unauthorized disclosure, any information gathered or received in the course of an internal audit, evaluation, or investigation, and shall use such information only in so far as it is necessary for the performance of his/her duties.</p>
<p>17. The Director, IOD shall liaise regularly with all other internal and external providers of assurance services to ensure the proper coordination of activities (External Auditor, Risk Officer, Compliance Officer). The Director, IOD shall also periodically liaise with the Chief Ethics Officer and with the Ombudsperson.</p>	<p>17. The Director, IOD shall liaise regularly with all other internal and external providers of assurance services to ensure the proper coordination of activities (External Auditor, Risk Officer, Compliance Officer). The Director, IOD shall also periodically liaise with the Chief Ethics Officer and with the Ombudsperson.</p>
<p><b>E. CONFLICT OF INTEREST</b></p> <p>18. In the performance of their oversight work, the Director, IOD and oversight staff shall avoid perceived or actual conflicts of interest. The Director, IOD shall report any significant impairment to independence and objectivity, including conflicts of interest, for due consideration of the IAOC.</p>	<p><b>E. CONFLICT OF INTEREST</b></p> <p>18. In the performance of their oversight work, the Director, IOD and oversight staff shall avoid perceived or actual conflicts of interest. The Director, IOD shall report any significant impairment to independence and objectivity, including conflicts of interest, for due consideration of the IAOC.</p>
<p>19. Notwithstanding the foregoing, where allegations of misconduct concern the staff of IOD, the Director, IOD shall inform and seek the advice of the IAOC on how to proceed.</p>	<p>19. Notwithstanding the foregoing, where allegations of misconduct concern the staff of IOD, the Director, IOD shall inform and seek the advice of the IAOC on how to proceed.</p>
<p>20. Allegations of misconduct against the Director, IOD shall be reported to the Director General, who shall inform the Chairs of the Coordination Committee and IAOC and may, in consultation with them, decide to refer the matter to an alternative external investigative authority.</p>	<p>20. <del>—</del> Allegations of misconduct against the Director, IOD shall be reported to the Director General, who shall inform the Chairs of the Coordination Committee and IAOC and may, in consultation with them, decide to refer the matter to an <del>alternative</del> <u>independent</u> external investigative authority.</p>
<p>21. Allegations of misconduct against the Director General shall be reported by the Director, IOD to the Chair of the General Assembly with a copy to the Chairs of the Coordination Committee and the IAOC. The Director, IOD shall seek the advice of the IAOC on how to proceed further. Final investigation reports concerning the Director General, regardless of who conducts the investigation, shall be submitted to the Chair of the General Assembly, for any action deemed appropriate, and copied to the Chairs of the Coordination Committee and the IAOC, to the Director, IOD and to the External Auditor.</p>	<p>21. Allegations of misconduct against the Director General shall be reported by the Director, IOD to the Chair of the General Assembly with a copy to the Chairs of the Coordination Committee and the IAOC. The Director, IOD shall seek the advice of the IAOC on how to proceed further. <del>Final investigation reports concerning the Director General, regardless of who conducts the investigation, shall be submitted to the Chair of the General Assembly, for any action deemed appropriate, and copied to the Chairs of the Coordination Committee and the IAOC, to the Director, IOD and to the External Auditor.</del></p>

<i>Revised Internal Oversight Charter proposed by the IAOC (May 22, 2014)</i>	<i>Revised Internal Oversight Charter proposed by the IAOC, as amended by the PBC (September 5, 2014)</i>
<p><b>F. DUTIES AND MODALITIES OF WORK</b></p> <p>22. The internal oversight function contributes to the efficient management of the Organization and the accountability of the Director General to the Member States.</p>	<p><b>F. DUTIES AND MODALITIES OF WORK</b></p> <p>22. The internal oversight function contributes to the efficient management of the Organization and the accountability of the Director General to the Member States.</p>
<p>23. To carry out his/her mandate, the Director, IOD shall conduct audits, evaluations, and investigations.</p>	<p>23. To carry out his/her mandate, the Director, IOD shall conduct audits, evaluations, and investigations. <a href="#">The types of audits should include, but not be limited to, performance audits, financial audits, and compliance audits.</a></p>
<p>24. To effectively implement WIPO's internal oversight functions, the Director, IOD shall:</p>	<p>24. To effectively implement WIPO's internal oversight functions, the Director, IOD shall:</p>
<p>(a) Establish long and short term internal oversight work plans in coordination with the External Auditor. The annual work plan shall be based, where relevant, on a risk assessment to be carried out at least annually, on which basis work would be prioritized. In preparing the annual work plan, the Director, IOD shall take into account any suggestions received from Management, the IAOC or from Member States. Prior to finalizing the internal oversight plan, the Director, IOD shall submit the draft plan to the IAOC for its review and advice.</p>	<p>(a) Establish long and short term internal oversight work plans in coordination with the External Auditor. The annual work plan shall be based, where relevant, on a risk assessment to be carried out at least annually, on which basis work would be prioritized. In preparing the annual work plan, the Director, IOD shall take into account any suggestions received from Management, the IAOC or from Member States. Prior to finalizing the internal oversight plan, the Director, IOD shall submit the draft plan to the IAOC for its review and advice.</p>
<p>(b) In consultation with Member States, establish policies for all oversight functions, i.e., internal audit, evaluation, and investigation. The policies shall provide rules and procedures on the access to reports while ensuring rights to due process and the preservation of confidentiality.</p>	<p>(b) In consultation with Member States, establish policies for all oversight functions, i.e., internal audit, evaluation, and investigation. The policies shall provide rules and procedures on the access to reports while ensuring rights to due process and the preservation of confidentiality.</p>
<p>(c) Prepare, for review by the IAOC, and issue an internal audit manual, an evaluation manual, and an investigation manual. Such manuals shall include the terms of reference of the individual oversight functions and a compilation of applicable procedures. They shall be reviewed every three years or earlier.</p>	<p>(c) Prepare, for review by the IAOC, and issue an internal audit manual, an evaluation manual, and an investigation manual. Such manuals shall include the terms of reference of the individual oversight functions and a compilation of applicable procedures. They shall be reviewed every three years or earlier.</p>
<p>(d) Establish and maintain follow-up systems to determine whether effective action has been taken in response to oversight recommendations, within a reasonable time. The Director, IOD shall periodically report in writing to Member States, the IAOC and the Director General on situations where adequate, timely corrective action has not been implemented.</p>	<p>(d) Establish and maintain follow-up systems to determine whether effective action has been taken in response to oversight recommendations, within a reasonable time. The Director, IOD shall periodically report in writing to Member States, the IAOC and the Director General on situations where adequate, timely corrective action has not been implemented.</p>

<i>Revised Internal Oversight Charter proposed by the IAOC (May 22, 2014)</i>	<i>Revised Internal Oversight Charter proposed by the IAOC, as amended by the PBC (September 5, 2014)</i>
(e) Liaise and coordinate with the External Auditor and monitor the follow-up of their recommendations.	(e) Liaise and coordinate with the External Auditor and monitor the follow-up of their recommendations.
(f) Develop and maintain a quality assurance/improvement program covering all aspects of internal audit, evaluation and investigation, including periodic internal and external reviews and ongoing self-assessments in accordance with the applicable standards.	(f) Develop and maintain a quality assurance/improvement program covering all aspects of internal audit, evaluation and investigation, including periodic internal and external reviews and ongoing self-assessments in accordance with the applicable standards. <a href="#">Independent external assessments shall be conducted at least once every five years.</a>
(g) Liaise and cooperate with the internal oversight or similar services of other organizations of the United Nations system and of Multilateral Financial Institutions, and represent WIPO in relevant inter-agency meetings.	(g) Liaise and cooperate with the internal oversight or similar services of other organizations of the United Nations system and of Multilateral Financial Institutions, and represent WIPO in relevant inter-agency meetings.
25. In particular, the Director, IOD shall assist WIPO by assessing:	25. In particular, the Director, IOD shall <del>assist WIPO by assessing</del> <a href="#">assess</a> :
(a) The reliability, effectiveness and integrity of WIPO's internal control mechanisms.	(a) The reliability, effectiveness and integrity of WIPO's internal control mechanisms.
(b) The adequacy of organizational structures, systems and processes to ensure that the results are consistent with the objectives established.	(b) The adequacy of organizational structures, systems and processes to ensure that the results <a href="#">WIPO produces</a> are consistent with the objectives established.
(c) The effectiveness of WIPO in meeting its objectives and achieving results and, as required, recommending better ways of achieving such results, taking into account good practices and lessons learned.	(c) The effectiveness of WIPO in meeting its objectives and achieving results and, as required, recommending better ways of achieving such results, taking into account good practices and lessons learned.
(d) Systems aimed at ensuring compliance with WIPO's regulations, rules, policies and procedures.	(d) Systems aimed at ensuring compliance with WIPO's regulations, rules, policies and procedures.
(e) The effective, efficient and economical use, and the safeguarding of human, financial and material resources of WIPO.	(e) The effective, efficient and economical use, and the safeguarding of human, financial and material resources of WIPO.
(f) Significant exposure of WIPO to risk and contributing to the improvement of risk management.	(f) Significant exposure of WIPO to risk and contributing to the improvement of risk management.
26. The Director, IOD shall also assist WIPO by undertaking investigations into allegations of misconduct and other wrongdoing.	26. The Director, IOD shall also <del>assist WIPO by undertaking</del> <a href="#">undertake</a> investigations into allegations of misconduct and other wrongdoing. <a href="#">The Director, IOD may decide to proactively initiate investigations based on risks identified.</a>

<i>Revised Internal Oversight Charter proposed by the IAOC (May 22, 2014)</i>	<i>Revised Internal Oversight Charter proposed by the IAOC, as amended by the PBC (September 5, 2014)</i>
<p><b>G. REPORTING</b></p> <p>27. At the completion of each audit, evaluation or investigation, the Director, IOD shall issue a report, which shall present the objectives, scope, methodology, findings, conclusions, remedial action or recommendations of the specific activity concerned and include, if applicable, recommendations for improvements and lessons learned from the activity. The Director, IOD shall ensure completeness, timeliness, fairness, objectivity and accuracy in the reporting of internal audits, evaluations and investigations.</p>	<p><b>G. REPORTING</b></p> <p>27. At the completion of each audit, evaluation or investigation, the Director, IOD shall issue a report, which shall present the objectives, scope, methodology, findings, conclusions, remedial action or recommendations of the specific activity concerned and include, if applicable, recommendations for improvements and lessons learned from the activity. The Director, IOD shall ensure completeness, timeliness, fairness, objectivity and accuracy in the reporting of internal audits, evaluations and investigations.</p>
<p>28. Draft internal audit and evaluation reports shall be presented to the program manager and other relevant officials directly responsible for the program or activity that has been the object of the internal audit or evaluation, who shall be given the opportunity to respond within the term provided therein.</p>	<p>28. Draft internal audit and evaluation reports shall be presented to the program manager and other relevant officials directly responsible for the program or activity that has been the object of the internal audit or evaluation, who shall be given the opportunity to respond within <del>the term provided therein</del> <u>a reasonable time to be specified in the draft report.</u></p>
<p>29. Final internal audit and evaluation reports shall reflect any relevant comments from the managers concerned and, if applicable, the related management action plans and timetables. Should the Director, IOD and the program manager be unable to agree on the findings of a draft audit and evaluation report, the final report shall contain the opinion of both the Director, IOD and of the managers concerned.</p>	<p>29. Final internal audit and evaluation reports shall reflect any relevant comments from the managers concerned and, if applicable, the related management action plans and timetables. Should the Director, IOD and the program manager be unable to agree on the findings of a draft audit and evaluation report, the final report shall contain the opinion of both the Director, IOD and of the managers concerned.</p>
<p>30. The Director, IOD shall submit final internal audit and evaluation reports to the Director General with a copy to the IAOC and the External Auditor. Upon request, the External Auditor shall be provided with any supporting documentation of internal audit and evaluation reports.</p>	<p>30. The Director, IOD shall submit final internal audit and evaluation reports to the Director General with a copy to the IAOC and the External Auditor. Upon request, the External Auditor shall be provided with any supporting documentation of internal audit and evaluation reports.</p>
<p>31. The Director, IOD shall publish internal audit and evaluation reports on the WIPO website within 30 days of their issuance. In exceptional cases, if required to protect security, safety or privacy, the Director, IOD may, at his/her discretion, redact or withhold a report in its entirety.</p>	<p>31. The Director, IOD shall publish internal audit and evaluation reports <u>as well as Management Implication Reports resulting from investigations</u>, on the WIPO website within 30 days of their issuance. <del>In exceptional cases, if</del> required to protect security, safety or privacy, the Director, IOD may, at his/her discretion, <del>redact or</del> withhold a report in its entirety <u>or redact parts of it.</u></p>
<p>32. The Director, IOD shall submit final investigation reports to the Director General. For final investigation reports involving WIPO personnel at the Deputy Director General and Assistant Director General levels, the Director, IOD shall provide a copy of the report to the Chair of the General Assembly, to the Chair of the IAOC and to the External Auditor.</p>	<p>32. The Director, IOD shall submit final investigation reports to the Director General. For final investigation reports involving WIPO personnel at the Deputy Director General and Assistant Director General levels, the Director, IOD shall provide a copy of the report to the <del>Chair</del> <u>Chairs</u> of the General Assembly, <del>and the</del> <u>Coordination Committee, with copies</u> to the Chair of the IAOC and to the External Auditor. <u>Final investigation reports concerning the Director General shall be submitted to the Chairs of the General Assembly and Coordination Committee for any action deemed appropriate, and copied to the IAOC, and to the External Auditor.</u></p>

<p><i>Revised Internal Oversight Charter proposed by the IAOC (May 22, 2014)</i></p>	<p><i>Revised Internal Oversight Charter proposed by the IAOC, as amended by the PBC (September 5, 2014)</i></p>
<p>33. All final investigation reports, including findings, conclusions, recommendations, and exhibits attached to the report, are confidential, unless disclosure is required for disciplinary proceedings or for referral to law enforcement authorities. Notwithstanding the foregoing, the External Auditor and the IAOC shall have access to final investigation reports.</p>	<p><u>33. The External Auditor and the IAOC shall have access to investigation reports.</u></p> <p><del>33. — All final investigation reports, including findings, conclusions, recommendations, and exhibits attached to the report, are confidential, unless disclosure is required for disciplinary proceedings or for referral to law enforcement authorities. Notwithstanding the foregoing, the External Auditor and the IAOC shall have access to final investigation reports.</del></p>
<p>34. All other investigation materials, including draft reports, preliminary reports, and material not attached to the final investigation report, are strictly confidential and disclosure may only be authorized by the Director, IOD. Notwithstanding the foregoing, the External Auditor and the IAOC shall have access to all investigation materials, in accordance with their terms of reference.</p>	<p><u>34. All investigation reports, drafts, materials, findings, conclusions and recommendations are fully confidential, unless disclosure is authorized by the Director, IAOC or the Director General.</u> <del>34. All other investigation materials, including draft reports, preliminary reports, and material not attached to the final investigation report, are strictly confidential and disclosure may only be authorized by the Director, IOD. Notwithstanding the foregoing, the External Auditor and the IAOC shall have access to all investigation materials, in accordance with their terms of reference.</del></p>
<p>35. For oversight matters of a minor or routine nature, which do not require formal reporting, the Director, IOD may issue communications to any concerned WIPO manager.</p>	<p>35. For oversight matters of a minor or routine nature, which do not require formal reporting, the Director, IOD may issue communications to any concerned WIPO manager.</p>
<p>36. The Director General is responsible for ensuring that all recommendations made by the Director, IOD are responded to promptly, indicating actions taken by Management regarding specific report findings and recommendations.</p>	<p>36. The Director General is responsible for ensuring that all recommendations made by the Director, IOD are responded to promptly, indicating actions taken by Management regarding specific report findings and recommendations. <u>In cases where investigation report findings and/or recommendations apply to the Director General, the IAOC shall, at the earliest opportunity, report to Member States that such findings and/or recommendations have been made</u></p>
<p>37. The Director, IOD shall submit, on an annual basis, a report to the Director General, with a copy to the IAOC, regarding the implementation of recommendations made by the External Auditor.</p>	<p>37. The Director, IOD shall submit, on an annual basis, a report to the Director General, with a copy to the IAOC, regarding the implementation of recommendations made by the External Auditor.</p>
<p>38. The Director, IOD shall submit, on an annual basis, a summary report to the WIPO General Assembly, through the Program and Budget Committee (Annual Report). The Director General and the IAOC shall be provided with a draft version of the Annual Report for their comments, if any. The Annual Report shall give an overview on the internal oversight activities conducted during the reporting period, including the scope and objectives of such activities, the schedule of work undertaken and progress on the implementation of internal oversight recommendations. The Director General may submit comments on the final Annual Report in a separate report as deemed appropriate.</p>	<p>38. The Director, IOD shall submit, on an annual basis, a summary report to the WIPO General Assembly, through the Program and Budget Committee (Annual Report). The Director General and the IAOC shall be provided with a draft version of the Annual Report for their comments, if any. The Annual Report shall give an overview on the internal oversight activities conducted during the reporting period, including the scope and objectives of such activities, the schedule of work undertaken and progress on the implementation of internal oversight recommendations. The Director General may submit comments on the final Annual Report in a separate report as deemed appropriate.</p>

<i>Revised Internal Oversight Charter proposed by the IAOC (May 22, 2014)</i>	<i>Revised Internal Oversight Charter proposed by the IAOC, as amended by the PBC (September 5, 2014)</i>
<p>39. The Annual Report shall include the following, <i>inter alia</i>:</p> <p>(a) A description of significant issues and deficiencies relating to WIPO's activities in general, or a program or operation in particular, disclosed during the period.</p>	<p>39. The Annual Report shall include the following, <i>inter alia</i>:</p> <p>(a) A description of significant issues and deficiencies relating to WIPO's activities in general, or a program or operation in particular, disclosed during the period.</p>
	<p><u>(b) A description, including the financial impacts, if any, of those investigative cases found to be substantiated and their disposition, such as disciplinary measures, referral to national law enforcement authorities, and other sanctions taken.</u></p>
<p>(b) A description of all high priority internal oversight recommendations made by the Director, IOD during the reporting period.</p>	<p><del>(b)</del> A description of all high priority internal oversight recommendations made by the Director, IOD during the reporting period.</p>
<p>(c) A description of all recommendations which were not accepted by the Director General, together with his/her reasons for not doing so.</p>	<p><del>(c)</del> A description of all recommendations which were not accepted by the Director General, together with his/her <del>reasons</del><u>explanations</u> for not doing so.</p>
<p>(d) An identification of high priority recommendations in previous reports on which corrective action has not been completed.</p>	<p><del>(d)</del> An identification of high priority recommendations in previous reports on which corrective action has not been completed.</p>
<p>(e) Information concerning any significant management decision which in the view of the Director, IOD constitutes a serious risk for the Organization.</p>	<p><del>(e)</del> Information concerning any significant management decision which in the view of the Director, IOD constitutes a serious risk for the Organization.</p>
<p>(f) A summary of any instance where IOD's access to records, personnel and premises was restricted.</p>	<p><del>(f)</del> A summary of any instance where IOD's access to records, personnel and premises was restricted.</p>
<p>(g) A summary of the report submitted by the Director, IOD to the Director General regarding the status of implementation of external audit recommendations.</p>	<p><del>(g)</del> A summary of the report submitted by the Director, IOD to the Director General regarding the status of implementation of external audit recommendations.</p>
<p>(h) In addition, the Director, IOD shall confirm, in the Annual Report, the operational independence of the internal oversight function and shall comment on the scope of his/her activities and the adequacy of resources for the purposes intended.</p>	<p><del>(h)</del> <del>In addition, the Director, IOD shall confirm, in the Annual Report,</del><u>(i) Confirmation of</u> the operational independence of the internal oversight function and shall comment on the scope of his/her activities and the adequacy of resources for the purposes intended.</p>

<i>Revised Internal Oversight Charter proposed by the IAOC (May 22, 2014)</i>	<i>Revised Internal Oversight Charter proposed by the IAOC, as amended by the PBC (September 5, 2014)</i>
<p><b>H. RESOURCES</b></p> <p>40. In presenting Program and Budget proposals to the Member States, the Director General shall take into account the need to ensure the operational independence of the internal oversight function and shall provide the necessary resources to enable the Director, IOD to achieve the objectives of his/her mandate. The allocation of financial and human resources including in-sourcing, outsourcing or co-sourcing of services shall be clearly identified in the Program and Budget proposal, which will take into account the advice of the IAOC.</p>	<p><b>H. RESOURCES</b></p> <p>40. In presenting Program and Budget proposals to the Member States, the Director General shall take into account the need to ensure the operational independence of the internal oversight function and shall provide the necessary resources to enable the Director, IOD to achieve the objectives of his/her mandate. The allocation of financial and human resources including in-sourcing, outsourcing or co-sourcing of services shall be clearly identified in the Program and Budget proposal, which will take into account the advice of the IAOC.</p>
<p>41. The Director, IOD shall ensure that IOD comprises staff, appointed in accordance with WIPO Staff Regulations and Rules, which collectively possess the knowledge, skills and other competencies needed to perform the internal oversight functions. He/she shall promote continuing professional development to meet the requirements of this Charter.</p>	<p>41. The Director, IOD shall ensure that IOD comprises staff, appointed in accordance with WIPO Staff Regulations and Rules, which collectively possess the knowledge, skills and other competencies needed to perform the internal oversight functions. He/she shall promote continuing professional development to meet the requirements of this Charter.</p>
<p>42. The Director, IOD shall be a person with high qualifications and competence in oversight functions. The recruitment of the Director, IOD shall be based on an open, transparent international selection process to be provided by the Director General in consultation with the IAOC.</p>	<p>42. The Director, IOD shall be a person with high qualifications and competence in oversight functions. The recruitment of the Director, IOD shall be based on an open, transparent international selection process to be <del>provided</del><u>conducted</u> by the Director General in consultation with the <del>IAOC</del>.</p>
<p>43. The Director, IOD shall be appointed by the Director General after consultation with the IAOC and endorsement by the Coordination Committee. The Director, IOD shall have a non-renewable fixed term of office of six years. On completion of the fixed term of office he/she shall not be eligible for any further employment in WIPO.</p>	<p>43. The Director, IOD shall be appointed by the Director General after <del>consultation with the IAOC and</del> endorsement by <u>the IAOC and</u> the Coordination Committee. The Director, IOD shall have a non-renewable fixed term of office of six years. On completion of the fixed term of office he/she shall not be eligible for any further employment in WIPO. <u>Steps should be taken, where possible, to ensure that the start of the terms of the Director, IOD should not be the same as that of a new External Auditor.</u></p>
<p>44. The Director, IOD may only be dismissed on specific grounds and after consultation with the IAOC and endorsement by the Coordination Committee.</p>	<p>44. The Director <u>General may dismiss the Director,</u> IOD <del>may only be dismissed</del> on specific <u>and documented</u> grounds and after <del>consultation with the IAOC and</del> endorsement by <u>the IAOC and</u> the Coordination Committee.</p>
<p>45. The performance appraisal of the Director, IOD shall be made by the Director General after receiving input from and in consultation with the IAOC.</p>	<p>45. The performance appraisal of the Director, IOD shall be made by the Director General after receiving input from and in consultation with the IAOC.</p>
<p><b>J. REVISION CLAUSE</b></p> <p>46. This Charter shall be reviewed by the Director, IOD and the IAOC, every three years or earlier, if necessary. Any proposed amendments to the Charter shall be reviewed by the IAOC and the Director General and shall be submitted to the Program and Budget Committee for approval.</p>	<p><b>J. REVISION CLAUSE</b></p> <p>46. This Charter shall be reviewed by the Director, IOD and the IAOC, every three years or earlier, if necessary. Any proposed amendments <u>by the Secretariat</u> to the Charter shall be reviewed by the IAOC and the Director General and shall be submitted to the Program and Budget Committee for approval.</p>

[End of Annex and of document]