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**WIPO General Assembly**

**Fifty-Seventh (31st Extraordinary) Session**

**Geneva, July 9 to 17, 2024**

REport by the WIPO INDEPENDENT ADVISORY OVERSIGHT cOMMITTEE (iaoc)

*prepared by the WIPO Independent Advisory Oversight Committee (IAOC)*

1. The present document contains the “Report by the WIPO Independent Advisory Oversight Committee (IAOC)” (document WO/PBC/37/2), submitted to the WIPO Program and Budget Committee (PBC) at its Thirty-Seventh Session (June 10 to 14, 2024).
2. Any decisions of the PBC in respect of that document will appear in the “List of Decisions adopted by the Program and Budget Committee” (document A/65/6).

[Document WO/PBC/37/2 follows]



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|  **WO/PBC/37/2**  |
| **ORIGINAL: ENGLISH**  |
| **DATE:** may 8, 2024 |

**Program and Budget Committee**

**Thirty-Seventh Session**

**Geneva, June 10 to 14, 2024**

REPORT BY THE WIPO INDEPENDENT ADVISORY OVERSIGHT COMMITTEE (IAOC)

*prepared by the WIPO Independent Advisory Oversight Committee (IAOC)*

1. This document contains the Report by the WIPO Independent Advisory Oversight Committee (IAOC), prepared by the IAOC and covering the period from March 25, 2023 to March 22, 2024.
2. The following decision paragraph is proposed:

###  *3. The Program and Budget*

*Committee (PBC) recommended to the WIPO General Assembly to take note of the “Report by the WIPO Independent Advisory Oversight Committee (IAOC)” (document WO/PBC/37/2).*

[Report by the WIPO Independent

Advisory Oversight Committee follows]

ANNUAL REPORT BY THE WIPO

INDEPENDENT ADVISORY OVERSIGHT COMMITTEE (IAOC)

FOR THE PERIOD MARCH 25, 2023 TO MARCH 22, 2024

[MAY 8, 2024]

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# I. INTRODUCTION

1. Pursuant to its Terms of Reference (ToR), the WIPO Independent Advisory Oversight Committee (IAOC) submits an annual report to the Program and Budget Committee (PBC) and to the WIPO General Assembly.
2. The IAOC (also referred to as “the Committee”) was established in 2005. It is a subsidiary body of the WIPO General Assembly and of the PBC. It serves in an independent expert advisory capacity and assists the Assembly and the PBC in fulfilling their oversight responsibilities.
3. The present report covers the period from March 25, 2023 to March 22, 2024. Section II of this report provides an overview of the Committee’s quarterly sessions, composition of the Committee and working methods. Section III details matters discussed and reviewed by the Committee during the reporting period.

# II. QUARTERLY SESSIONS, COMPOSITION AND WORKING METHODS

####  *Quarterly Sessions*

1. During the reporting period, the Committee held four quarterly sessions: from May 30 to June 2, 2023 (69th session); from September 11 to 15, 2023 (70th session); from December 11 to 15, 2023 (71st session); and from March 18 to 22, 2024 (72nd session). In line with its ToR, the Committee held information meetings with representatives of Member States following all sessions. All the session reports are published on the WIPO website.

####  *Composition and Selection Process for new Members*

1. The IAOC comprises seven members drawn from WIPO’s Groups of Member States. The members serve in their personal capacity and independently of Member States. In conformity with its ToR and Rules of Procedure, at its 71st session in December 2023, the Committee elected Mr. Bert Keuppens as Chair and Mr. David Kanja as Vice-Chair. Mr. Igors Ludboržs was the Chair, presiding over the 69th to 71st sessions, with Mr. Keuppens as Vice-Chair.
2. In accordance with the selection process described in Annex IV, WIPO Financial Regulations and Rules, the Committee currently consists of the following members:
	* Mr. Bert Keuppens, Chair (Group B);
	* Mr. David Kanja, Vice-Chair (African Group);
	* Mr. Kamlesh Vikamsey (Asia and the Pacific Group);
	* Mr. Danil Kerimi (Group of Central Asian, Caucasus and Eastern European States (CACEEC));
	* Mr. Igors Ludboržs (Group of Central European and Baltic States (CEBS));
	* Mr. Guan Jian (China); and
	* Mr. German Deffit (Group of Countries of Latin America and the Caribbean (GRULAC)).

The composition reflects a proper mix and balance of skills, expertise, and experience.

##### Working Methods

1. The Committee provides expert advice through its engagement with WIPO’s Director General, the Secretariat staff and the External Auditor, mainly based on reports, presentations, and information with which it is provided. It further deliberates on relevant matters to reach its assessments and conclusions.
2. During the reporting period, the Committee had briefings from either the Director General or the Assistant Director General, Administration, Finance and Management Sector, on various matters, including an update on the implementation of the Medium-Term Strategic Planand Change Management, WIPO’s work to contribute towards the Sustainable Development Goals, the broadening vision and impact” of intellectual property in the world, and the impact of global events on the Organization.

 *IAOC Self-Assessment*

1. At its 71st session, the Committee conducted its annual self-assessment exercise, in accordance with the requirements of its ToR. The Committee decided to adopt the use of the Joint Inspection Unit’s (JIU) 13 criteria for good practices for Audit and Oversight Committees in the United Nations system organizations. Overall, the Committee concluded it was functioning effectively in the discharged of its mandate. Nevertheless, several possible improvements were agreed upon. Among these were the desire not only to brief the representatives of Member States in an information meeting, but also, starting from its 71st session, to debrief the Director General on the Committee’s proceedings, which does not infringe on its independence. The Committee agreed *inter alia* to further improve the rolling agenda it had previously used as its annual workplan. The details of this assessment are attached to the 71st  Session Report

# III. MATTERS DISCUSSED AND REVIEWED

## A. Internal Oversight

#####  Internal Oversight Plan

1. The Committee reviewed the implementation of the 2023 Oversight Annual Workplan, based on quarterly Internal Oversight Division (IOD) Activity Reports submitted for each session. At the 72nd session, the Director, IOD, presented to the Committee the draft 2023 Annual Report. The Committee also reviewed and approved the 2024 Workplan. The Committee noted that during the reporting period covered by the Annual Report, IOD issued seven internal audit reports, two evaluation reports, 14 full investigation reports, and three Management Implication Reports. The Committee also noted that IOD made 45 recommendations and closed 78 recommendations in the reporting period. The Committee reviewed the trends in the number of potential misconduct complaints and requested a more consistent use of terms in the report regarding complaints and investigation cases, since not all complaints result in investigations. The Committee also noted that IOD had a number of key vacant positions and had developed plans for handling the workload and for filling the vacancies in due course. Regarding the 2024 Oversight Annual Workplan, the Committee considered it to be well-elaborated and noted that it was better aligned to the Medium-Term Strategic Plan, and that IOD had engaged in extensive consultations prior to its development.

##### Internal Audit

1. During the reporting period, the Committee reviewed, together with IOD and the Secretariat, seven audit reports. Some of these were published in unredacted format on the WIPO website, in line with IOD’s Report Publication Policy (IOD/PP/2017).
	* Audit and Evaluation of the Patent Cooperation Treaty (PCT) Operations and Customer Relations - Part I: Audit of PCT Operations (IOD Ref.: IA 2022-05)
	* Audit of the WIPO Global Innovation Index (GII) (IOD Ref.: IA 2022-03)
	* Validation of the After-Service Health Insurance (ASHI) Claims Data
	(IOD Ref.: IA 2023-06)
	* Review of the WIPO Singapore Office (IOD Ref.: IA 2023-03)
	* Audit of the Madrid Registry (IOD Ref.: IA 2023-01)
	* Audit of the Implementation of the WIPO Data Privacy Policy and Standards
	(IOD Ref.: IA 2023-04)
	* Audit of Cloud Management (IOD Ref.: IA 2023-02)

*Evaluations*

1. During the reporting period, the Committee reviewed, together with IOD and the Secretariat, one evaluation report and one advisory report:
* Learning from the Implementation of WIPO initiative aimed at Empowering Women Entrepreneurs (IOD Ref.: EVAL 2022-03)
* Advisory: Enabling a more inclusive and diverse environment in the Human Resources Recruitment Process (IOD Ref.: EVAL 2023-04)

#####  Investigations

1. In accordance with the Internal Oversight Charter, at each session the Committee was apprised on the status of investigation cases and caseload trends, providing a breakdown of complaints received and complaints substantiated by category of misconduct. In all cases involving a potential conflict of interest on the part of IOD, the Committee reviewed each case in detail and provided advice accordingly. Moreover, the Committee discussed with IOD the intake mechanism and screening process for new allegations, with a view to streamlining their processing.
2. At the 72nd session of the Committee, IOD reported that, as of February 29, 2024, there were 11 pending investigation cases, with five complaints under preliminary evaluation. During the period, there were no investigations where allegations of misconduct were substantiated.

*Draft Standard Operating Procedures*

1. At its 70th session, the Committee reviewed the two drafts of IOD’s Standard Operating Procedures, encouraging IOD to reflect on the appropriate standards for conducting joint engagements, and advised that IOD should continue to consider the merits of extending the implementation deadlines of high-priority and aged recommendations.

*Private Sessions*

1. In accordance with its ToR, the Committee met in private sessions with the Director, IOD.

## B. External Audit

 *Selection Process of the External Auditor*

1. At its 69th session, the Secretariat presented to the Committee document WO/GA/56/4, “Appointment of the External Auditor”, which the Committee found to be quite comprehensive and informative, describing, *inter alia*, the evaluation matrix and evaluation process, the shortlist of candidates, and the eventual recommendations of the Selection Panel.
2. At its 72nd session, the Committee was briefed on some proposed changes to the procedure on the selection of an External Auditor and gave advice for consideration and discussed the importance of ensuring that all potential conflict of interest situations for Members in the selection process were mitigated while ensuring the participation of all Groups of Member States in the Selection Process. The matter would be further reviewed, as it was noted there was no urgency, given that the next selection would take place in a distant future.

*External Auditor Sessions*

1. The Committee met with the representatives of the External Auditor, National Audit Office (NAO), United Kingdom, including in private sessions, during the 69th, 71st and 72nd sessions.The Committee noted that the audit report and the long-form report on the Audit of WIPO 2022 Financial Statements, which were presented at the 69th session, highlighted key audit findings, as described in the Audit Completion Report. The Committee also followed up on the actuarial assumptions relating to ASHI, on recommendations that would be carried forward to 2023, and on the possible effect on WIPO of the proposed revisions to IPSAS 47 regarding revenue recognition.
2. During the 72nd session, the External Auditor indicated that no substantial risks and issues had been identified so far during the audit work for the 2023 Audit, and that they were in the process of completing the final audit. The External Auditor welcomed the good interaction with WIPO and outside parties, such as WIPO’s Actuary. The Committee was assured that the technical teams of the External Auditor would also review the valuations that had been performed by external appraisers.
3. The representative of the External Auditor indicated that his team was in close dialogue with the incoming External Auditor from Indonesia and would ensure a smooth handover after the completion of the 2023 audit.
4. The External Auditor informed the Committee that a Financial Report and a Long-Form Report would be issued: the latter would look back at the areas which had been reported in earlier years together with the progress that had been achieved in those areas.

## C. Financial Reporting

 *2023 WIPO Financial Statements*

1. At its 72nd session, the Committee was briefed by the Director, Finance Division, on the draft 2023 Statement of Financial Performance and Statement of Financial Positions, and noted that operating income had decreased marginally, *inter alia*, due to a decrease in PCT and Madrid filings, a matter which was being monitored closely. A significant increase in investment income more than offset the reduction in revenues for a net positive result in the order of 114 million Swiss francs. The draft Financial Statements also reflected an increase in the ASHI liability due to a reduction in the discount rate used by the actuary to determine the present value of the liability on an annual basis. Fluctuations in the liability were based on the assumptions being used, following strict implementation of IPSAS requirements.
2. The Committee also discussed the reduction of the value of the real estate properties based on a recent appraisal due to fluctuations on the yield of commercial properties in the city of Geneva.
3. The Committee discussed with the Secretariat changes to accounting policies and accounting standards. In the year 2023, one new standard, IPSAS 43 (Operating Leases), had been adopted and six new IPSAS policies were being analyzed for implementation between 2024 and 2026.

 *Meeting with the Actuary*

1. At its 70th session, the Committee reviewed and discussed with the Actuary, the appropriateness of the assumptions used to calculate the ASHI liability and reviewed a table of comparable assumptions used by other Geneva-based UN institutions. It should be recalled that the ASHI liability was highly sensitive to the underlying assumptions, as in the Financial Statements of 2022, this liability had decreased by 105.1 million Swiss francs, mainly because of the increase of the discount rate from 0.5 per cent to 2.5 per cent. The Committee also inquired about the interaction between WIPO’s Actuary and the External Auditor’s Actuary.

*Investment Governance Framework and Policies*

1. As a follow-up to an earlier request, at each of its sessions, the Committee was provided with updates from the Secretariat on WIPO’s Investment Policy and Governance Framework, with a focus on the Core and Strategic Cash portfolios and Investment Funds benchmarks. The Committee was informed that the Secretariat had begun and continued to explore ways of strengthening governance over investments, following the advice it had received from the Committee to improve the governance framework. Furthermore, the Committee was informed that WIPO had engaged the World Bank Treasury to conduct a peer review during September and October 2023.
2. The Committee has been apprised that the portfolio performance was in-line with the approved investment performance benchmarks. Regarding the governance framework, the Committee was periodically updated on the status of work with the Reserve Advisory & Management Partnership (RAMP), which is part of the World Bank Treasury. The review was completed, and a number of recommendations were issued. The Committee was informed that the advice from RAMP to include one or more external experts in WIPO’s internal Advisory Committee on Investments (ACI) is under consideration among other recommendations.

*Segregation of ASHI assets and Overall Performance*

1. The Secretariat informed the Committee of the different options being explored to segregate the ASHI assets. This included establishing a separate foundation, a matter which would be further discussed by the Committee to provide guidance.
2. The Committee was also given an update on the Organization’s overall performance, which suggested that both the income and the expenditure were within target levels, although this could be impacted by the final valuation at the year-end of the ASHI liabilities.

D. Risk Management and Internal Controls

1. During the 69th session, the Committee received the 2022 Annual Management Progress Report (as of March 9, 2023), and the WIPO Assurance Summary 2022 (as of February 24, 2023) and took note of the progress in risk management processes, including the identification of key controls, as well as the use of data analytics and the ongoing consultation with the IOD.
2. At the 70th session, the Secretariat presented to the Committee an update on Performance and Enterprise Risk Management (ERM), including Top Risks and Mitigation Measures, and received advice regarding further finetuning definitions used to measure WIPO’s Performance Results, in particular differentiating between output, outcome, and impact. The Committee took note of the update on ERM’s Top Risks matrix and discussed the assessment and feasibility of reaching target residual risk levels in some cases and discussed with the Secretariat the progress of achieving the expected results and the evolving risk in the different Strategic Pillars and Foundations of the WIPO’s Results Framework.

*Update on Business Continuity*

1. During the 70th session, in a meeting with the Business Continuity Coordinator, the Committee received an overview regarding the existing Business Continuity Plans that were in place, as well as those that continued to be developed and tested, and noted that, at the time, there were 22 Functional Business Continuity Plans consisting of 50 section/process-level Action Plans, which were elaborated and continued to be updated where deemed necessary.

*Update on Cybersecurity*

1. At the 70th session, the Committee was briefed about the three lines of defense applied to Cybersecurity in WIPO. The first line comprises IT Operations and perimeter controls; the second line comprises compliance and risk functions; and the third line comprises internal assurance. The Committee inquired about the functioning of the first and second lines, and discussed the organizational set-up of the IT function, and the segregation of duties between the IT Operations side and the Information Security side. This discussion was initiated in view of the Committee’s expanded mandate under its ToR to include addressing Cybersecurity.

*Update on IT Security*

1. At the same session, the Committee received an update on Security and Information Assurance by the Acting Chief Security Officer. The update was focused on the strategic security plans, and on the Data Privacy program. Cybersecurity Risks were also discussed. The Committee advised on the necessity of documenting “good enough” choices regarding acceptable levels of Cybersecurity Risks and was informed that the Information Security operations met the ISO standards (27001 and 27002). The Committee welcomed the planned IOD audit on Cybersecurity, to be conducted with the support of an outside consultant.

*Security and Information Assurance*

1. At the 72nd session, the Committee received an update on Security and Information Assurance, which covered arrangements for headquarters, External Offices, as well as Diplomatic Conferences. The Committee discussed the concluded and upcoming audits of WIPO’s IT systems, including the results of the regular penetration testing, and was assured that the staff is sensitized to the importance of the topic, and that random phishing simulations were conducted periodically. The Committee was informed that the staff is assured on the level of overall security and recommended that the addition of one or more external experts in WIPO’s overall ICT governance framework be considered.

*Update on Procurement, including Anti-Fraud and Anti-Corruption Measures*

1. At its 70th session, the Director, Procurement and Travel Division, provided the Committee with an update on Procurement in WIPO, as well as an update on the Anti-Fraud and Anti-Corruption Measures in Procurement. The measures consisted of the WIPO Regulatory Framework, standard requirement for suppliers, checks and monitoring, and training. The Committee took note of the system automation and the digitalization in procurement, which resulted in improvements on lead time and client satisfaction with the service quality. The Committee welcomed the continuous digitalization of the procurement process, enhancement of the supplier performance management and a formulation of rules and procedures for the purchase of IT services.

*Anti-Fraud Activities and Prevention of Financial Malpractice*

1. In line with its revised ToR, which includes a review of anti-fraud activities, the Committee was briefed at its 72nd session on WIPO's strategies for preventing fraud and financial malpractice. The strategies included maintaining a strong treasury management system anda robust accountability framework as well as ensuring that staff were sufficiently trained on current fraud trends. The Committee stressed the critical importance of closely following trends and utilizing technologies to strengthen the policies to prevent fraud and financial malpractice. The Committee was also informed that the Organization periodically undertakes fraud risk assessments and that WIPO rated itself as well-protected yet remains vigilant in areas with greater risk experience of fraud, particularly on cybersecurity and abuse of confidential information.

*Update on Data Management in Procurement*

1. The update on Data Management in Procurement, which was presented at the 70th session, gave the Committee the chance to take note of key principles of Data governance, including roles and responsibilities. The Committee advised about the necessity of including other relevant actors, such as the Chief Data Officer and the Data Protection Officer, in WIPO’s Data Governance in Procurement.

E. Implementation of Oversight Recommendations

1. At each of the sessions during the reporting period, the Committee reviewed with IOD the implementation status of all oversight recommendations (including JIU-, External Auditor-, and IAOC recommendations), taking note of the movements and closures, and focusing on high-priority recommendations that had remained outstanding for long periods of time.
2. At the 69th and 70th sessions, the Committee reviewed in the presence of the concerned staff of the Secretariat, the aged open recommendations that had been issued from 2017 to 2019, and the high-priority recommendations issued from 2021 to 2023. The Committee noted that some recommendations were dependent on the implementation of other actions, which subsequently contributed to the delay in fully implementing them, and advised that the criteria – as well as the responsibility for closing recommendations – be made clear and understood by all concerned.
3. During the 71st session, the Committee observed that some older recommendations remained outstanding, *inter alia*, due to the need to implement some IT solutions, which required more time; notwithstanding, the Secretariat continued to follow-up on all open oversight recommendations and the Committee was pleased with the good progress made in following up on, and implementing, recommendations.

## F. Ethics and Ombudsperson

##  *Ethics Office*

1. At its 69th session, the Chief Ethics Officer presented to the Committee the 2022 Annual Ethics Report, which underscored activities in the mandated areas, notably confidential advice and guidance, awareness raising and training, standard-setting and policy development, and the implementation of policies assigned to the Ethics Office. While recognizing the distinct progress achieved since the Chief Ethics Officer had taken up duties, the Committee emphasized the need to prioritize the closing of the inherited long-outstanding recommendation on the gift policy, with the support of other Sections of the Secretariat.
2. At the 70th session, the Committee gave feedback to the Chief Ethics Officer on the draft Policy to Protect against Retaliation for Reporting Suspected Wrongdoing and for Cooperating with Oversight Activities. The Committee was also updated on the ongoing activities of the Ethics Office and welcomed the update on the WIPO Policy on Financial Disclosure and Declaration of Interests (FDDI), as well as the shift from case-management to standard-setting activity. The Chief Ethics Officer informed the Committee that she would be leaving the Organization at the end of October 2023, and that the Secretariat would be making arrangements to fill the position during the interim period. The Committee complimented her on the significant contributions she had made to the Organization in the field of Ethics.
3. During the 71st session, the Interim Chief Ethics Officer briefed the Committee on his activities since taking up his function and discussed the challenges of holding the position remotely. The Committee was also updated on the status of the policy on retaliation (which was expected to be approved by the end of 2023), other policies being developed, and the functioning of the exercise of the FDDI.
4. At the 72nd session, the Committee was updated on the activities in the Ethics function, including the completion of the Policy to Protect Against Retaliation for Reporting Misconduct and for Cooperating with Duly Authorized Audits or Investigations, in line with previous discussions with the IAOC, and looked forward to being briefed on the outcome of the ongoing discussion on the Policy on Outside Activities by a working group consisting of the Ethics Office, Human Resources and Management Division (HRMD), and the Office of the Legal Counsel. It was noted that the Ethics Office had made significant progress in providing ethics advice, training, outreach, and developing policies and guidelines. The Committee looks forward to receiving further updates on several outstanding important initiatives, including the policies on FDDI, consensual intimate relationships, as well as on specific cases relating to Protection against Retaliation. The Committee discussed the importance of having a strong Ethics function and stressed the need for a smooth handover to the incoming Chief Ethics Officer. The Committee noted that the recruitment process for a new Chief Ethics Officer was nearing completion.

#####  Ombudsperson

1. During the reporting period, the Committee met with the Interim Ombudsperson, who was in function as of April 7, 2023, and noted that there was no 2022 Activity Report, as there had not been a handover of any data covering January 1, 2022 to March 31, 2023, from the previous Ombudsperson, who retired at the end of March 2023. The Committee was pleased to note at its 69th session that its recommendation for a peer review of the Ombuds function was underway, and that a decision on the future Ombuds function would be made, taking into consideration the results of the peer review. At its 70th session, the Committee noted the presentation and update given by the Interim Ombudsperson, and discussed the need to clarify for staff the points of intake of staff concerns and complaints, as well as the need to pursue informal conflict resolution whenever feasible.
2. In response to an update received from the Ombudsperson at its 71st session, the Committee advised that a guideline be developed to help steer staff to the appropriate reporting mechanisms to address staff concerns and conflicts as it was still not clear which office could informally address such conflicts or concerns of staff prior to the filing of a complaint with IOD. It was highlighted that the Office of the Ombudsperson treated all issues confidentially and did not report them elsewhere. The Interim Ombudsperson shared her views on the varying proposed arrangements for filling the role of a future Ombudsperson in WIPO, considering the high workload of the Office, and indicated that at the end of her tenure, she would submit an Activity Report outlining her recommendations. At the 72nd session, the Committee was made aware that co-sharing arrangements were being considered with other Organizations to fulfill the role of Ombudsperson, and expressed its view that sufficient time would need to be devoted to the function within the Organization in accordance with the benchmarks within the UN system.

##### G. HR Management

1. During the reporting period, the Director, HRMD, updated the Committee on several HR matters, including the vacant position of Director, IOD, the status of the recruitment for the position of a Chief Ethics Officer, and the possible arrangements for the Ombuds function at WIPO. The Committee reviewed the list of pre-screened candidates for the position of Chief Ethics Officer and was informed of the timeline for the recruitment. At the conclusion of the selection process, the recommendation of the Director General for the position of Chief Ethics Officer was submitted to the IAOC for its advice, in line with its ToR. The Committee was also given an update on the flexible working arrangements implemented at the start of 2024, remote working, management training initiatives and its impact on work culture, as well as the follow-up on the staff survey. The Committee welcomed the implementation of all outstanding HR-related audit recommendations.

##### H. Other Matters

#####  WIPO Investment Reports

1. As requested by Member States, the Secretariat submitted to the Committee at each of its sessions the available monthly Investment Performance Reports and the monthly Investment Monitoring Reports, prepared by the Investment Advisors and the Custodian, respectively. The Committee wishes to clarify that its role is limited to conveying to Member States the information contained in the monthly Investment Performance Reports and Investment Monitoring Reports and does not provide any assurances in that regard.
2. Regarding the periodic reviews of the monthly investment reports from February 2023 through to February 2024, the Committee confirmed that the information provided during the reporting period showed that, based on the investment market benchmark, all the vehicles in WIPO’s investment portfolios were managed in accordance with the stated Investment Strategy. In addition, the Committee confirmed that the Custodian did not report any breaches, active or passive, nor justified exceptions.

# IV. CLOSING REMARKS

1. The Committee would like to express its appreciation to the Director General, the Secretariat staff, and the outgoing External Auditor, for their availability, clarity, and openness in their regular interaction with the Committee, and for the information provided.

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