

Program and Budget Committee

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

PROPOSED REVISIONS TO THE WIPO INTERNAL OVERSIGHT CHARTER

Document prepared by the Secretariat

1. At its 31st, 32nd and 33rd sessions (November 2013, and March and May 2014 respectively), the WIPO Independent Advisory Oversight Committee (IAOC) reviewed the WIPO Internal Oversight Charter in consultation with the Director, Internal Audit and Oversight Division (IAOD).
2. The IAOC completed its review at its 33rd session and, after a review by Management, recommended that the proposed revisions be submitted to Member States for approval at the present Program and Budget Committee session.
3. As recorded in the report of the IAOC's 33rd session (document WO/IAOC/33/2), the principal proposed revisions are:
 - Change name of "Internal Audit and Oversight Division (IAOD)" to "Internal Oversight Division (IOD)" (as internal audit is an integral element of internal oversight and there is no reason to single-out audit among oversight functions);
 - Clarify the mandatory nature of the applicable standards for internal audit, evaluation and investigation;
 - Strengthen the IAOC's involvement in the preparation of the IAOD work plan ("review and advice");
 - Insert a new section on "Conflict of Interest", which addresses various situations of potential conflicts of interest, in particular with regard to investigations;
 - Extend the possibility for complaints of alleged misconduct to "any other internal or external party";

- Grant public access to IAOD audit and evaluation reports with a provision for exceptionally redacting or withholding reports on specific grounds;
 - Highlight the need for interaction between IAOD and other assurance providers as well as the Ethics Office and the Ombudsperson;
 - Clarify the provision for dismissal of the Director, IAOD (“on specific grounds”); and,
 - Extend, for future incumbents, the non-renewable term of office of the Director, IAOD to six years (same term limit as for External Auditor (EA)).
4. A revised WIPO Internal Oversight Charter as proposed by the IAOC is attached to this document as Annex I. To facilitate review, Annex II contains a table that shows the proposed revisions in track changes format and provides explanatory notes on the revisions.
5. The following decision paragraph is proposed.

6. The Program and Budget Committee recommended to the WIPO General Assembly to approve the proposed revisions to the WIPO Internal Oversight Charter contained in Annex I of document WO/PBC/22/22.

[Annex I follows]

PROPOSED REVISED
WIPO INTERNAL OVERSIGHT CHARTER

prepared by the WIPO Independent Advisory Oversight Committee

May 22, 2014

A. INTRODUCTION

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.

2. The internal oversight function in WIPO comprises internal audit, evaluation and investigation.

B. INTERNAL OVERSIGHT DEFINITIONS AND STANDARDS

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.

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).

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.

6. Evaluations in WIPO shall be carried out in accordance with the standards developed and adopted by the United Nations Evaluation Group (UNEG).

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.

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.

C. MANDATE

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:

- (a) Identifying means for improving WIPO's relevance, effectiveness, efficiency, and economy of the internal procedures and use of resources,
- (b) Assessing whether cost-effective controls are in place, and
- (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.

D. AUTHORITY AND RESPONSIBILITY

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.

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.

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.

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.

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.

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.

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.

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.

E. CONFLICT OF INTEREST

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.

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.

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.

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.

F. DUTIES AND MODALITIES OF WORK

22. The internal oversight function contributes to the efficient management of the Organization and the accountability of the Director General to the Member States.

23. To carry out his/her mandate, the Director, IOD shall conduct audits, evaluations, and investigations.

24. To effectively implement WIPO's internal oversight functions, the Director, IOD shall:

- (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.

- (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.
 - (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.
 - (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.
 - (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.
 - (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:
- (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.
 - (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.
 - (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.
26. The Director, IOD shall also assist WIPO by undertaking investigations into allegations of misconduct and other wrongdoing.

G. REPORTING

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.

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.

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.

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.

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.

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.

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.

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.

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.

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.

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.

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.

39. The Annual Report shall include the following, *inter alia*:

- (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.
- (b) A description of all high priority internal oversight recommendations made by the Director, IOD during the reporting period.
- (c) A description of all recommendations which were not accepted by the Director General, together with his/her reasons for not doing so.
- (d) An identification of high priority recommendations in previous reports on which corrective action has not been completed.
- (e) Information concerning any significant management decision which in the view of the Director, IOD constitutes a serious risk for the Organization.
- (f) A summary of any instance where IOD's access to records, personnel and premises was restricted.
- (g) A summary of the report submitted by the Director, IOD to the Director General regarding the status of implementation of external audit recommendations.
- (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.

H. RESOURCES

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.

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.

I. APPOINTMENT, PERFORMANCE APPRAISAL AND DISMISSAL OF THE DIRECTOR, IOD

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.

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.

44. The Director, IOD may only be dismissed on specific grounds and after consultation with the IAOC and endorsement by the Coordination Committee.

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.

J. REVISION CLAUSE

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.

[Annex II follows]

PROPOSED REVISIONS TO THE WIPO INTERNAL OVERSIGHT CHARTER
Comparative Table prepared by the WIPO Independent Advisory Oversight Committee

	<i>Current Internal Oversight Charter (2012)</i>	<i>Proposed Revisions</i>	<i>Proposed Revised Internal Oversight Charter</i>	<i>Comments/Reasons for change</i>
1	A. INTRODUCTION	A. INTRODUCTION	A. INTRODUCTION	
2	<p>1. This Charter constitutes the framework for the Internal Audit and other Oversight functions¹ of the World Intellectual Property Organization (hereinafter referred to as “WIPO”) and establishes its mission: to examine and evaluate, in an independent manner, WIPO’s control and business systems and processes, and to provide recommendations for improvement, thus providing assurance and assistance to management and staff in the effective discharge of their responsibilities and the achievement of WIPO’s mission, vision, objectives, outcomes and goals. The purpose of this Charter is also to help strengthen accountability, value for money, stewardship, internal control and corporate governance in WIPO.</p>	<p>1. This Charter constitutes the framework for the Internal Audit and other Oversight functions⁴ <u>Division (IOD)</u> of the World Intellectual Property Organization (hereinafter referred to as “WIPO”)<u>WIPO</u> and establishes its mission: to examine and evaluate, in an independent manner, WIPO’s control and business systems and processes, <u>in order to identify good practices</u> and to provide recommendations for improvement. <u>IOD thus providing provides</u> assurance and as well as assistance to management and staff <u>Management</u> in the effective discharge of their responsibilities and the achievement of WIPO’s mission, <u>vision, goals and</u> objectives, outcomes and goals. The purpose of this Charter is also to help strengthen accountability, value for money, stewardship, internal control and corporate governance in WIPO.</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><i>No reason to single out audit, without mentioning the other internal oversight functions.</i></p> <p><i>It is suggested to add “good practices” to make it clear that the role of internal oversight is not only to identify what goes wrong (and thus make “negative” recommendations for improvement), but also what is working well (and thus to issue “positive” recommendations on good practices that may have been identified).</i></p> <p><i>It is suggested to take staff out as Management is composed of staff as well. It is also consistent with the mandate as revised below.</i></p> <p><i>Mission, goals and objectives are in the right order and they cover everything. No need for outcomes and not clear how IAOD can help Management to achieve its vision. One has vision and then defines a mission statement and a strategy to realize this vision.</i></p>

	Current Internal Oversight Charter (2012)	Proposed Revisions	Proposed Revised Internal Oversight Charter	Comments/Reasons for change
3	<p>¹ The oversight functions of Internal Audit, Inspection, Evaluation and Investigation. Evaluation is also the subject of a specific policy framework outside this Charter.</p>	<p>⁴ The oversight functions of Internal Audit, Inspection, Evaluation and Investigation. Evaluation is also the subject of a specific policy framework outside this Charter.</p> <p><u>2. The internal oversight function in WIPO comprises internal audit, evaluation and investigation.</u></p>	<p>2. The internal oversight function in WIPO comprises internal audit, evaluation and investigation.</p>	<p><i>Too important to be left in a footnote as in the current version. So footnote 1 was deleted and a new para. 2 was added.</i></p> <p><i>The reference to “inspection” contained in the footnote was removed. There is no real need to have inspection especially defined as complementary to evaluation. The introduction of inspection most probably came from the inspiration taken from the ST/SGB establishing OIOS. The purpose of inspection can very well be covered by the existing functions.</i></p>
4	<p>B. OVERSIGHT DEFINITIONS</p>	<p><u>B. INTERNAL OVERSIGHT DEFINITIONS AND STANDARDS</u></p>	<p>B. INTERNAL OVERSIGHT DEFINITIONS AND STANDARDS</p>	<p><i>Information on standards is currently scattered in footnotes and in section D. This information is however too important to be contained mostly in footnotes. Hence the suggestion to delete the footnotes and the related information contained in Section D and to bring it under Section B. Also, the revised wording clarifies the mandatory nature of the applicable standards.</i></p>
5	<p>2. (a) 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.²</p> <p>² This is the official definition of Internal Auditing, as established by the Institute of Internal Auditors (IIA). The Code of Ethics</p>	<p>2 (a) 3. In accordance with the definition adopted by the Institute of Internal Auditors (IIA), internal (a) — 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.²</p> <p>⁴ — This is the official definition of Internal Auditing, as established by the Institute of Internal Auditors (IIA). The Code of Ethics and the Auditing Standards for Internal Auditing applied at WIPO are those of the IIA. For Evaluation,</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><i>“In accordance with the definition adopted by the Institute of Internal Auditors (IIA)” comes from footnote 2.</i></p> <p><i>The problem with footnote 2 is: (a) It contains important information on standards that ought to be reflected in the body of the IOC, not in a footnote; (b) Footnote 2 is on audit but also contains important information on standards for evaluation and investigation.</i></p> <p><i>Footnote 2 is therefore deleted and its content incorporated in the body of the text.</i></p>

	<i>Current Internal Oversight Charter (2012)</i>	<i>Proposed Revisions</i>	<i>Proposed Revised Internal Oversight Charter</i>	<i>Comments/Reasons for change</i>
	and the Auditing Standards for Internal Auditing applied at WIPO are those of the IIA. For Evaluation, Investigation and Inspection the standards applied are those developed and used by the UN, e.g. by UNEG, the JIU and the Uniform Guidelines for Investigations.	Investigation and Inspection the standards applied are those developed and used by the UN, e.g. by UNEG, the JIU and the Uniform Guidelines for Investigations.		
6		<u>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).</u>	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).	<i>Substance comes from footnote 2 with editorial amendments</i>
7	<p>(b) Evaluation is a systematic, objective and impartial assessment focused on whether expected accomplishments and results have been achieved. It aims at determining the relevance, impact, effectiveness, efficiency and sustainability of WIPO objectives, programs and activities.³ Evaluation provides evidence-based information that is credible, reliable and useful, with findings, recommendations and lessons learnt, informing the learning and decision-making processes of WIPO and helping to hold WIPO accountable to its Member States⁴.</p> <p>³ Evaluation of extra-budgetary activities may be carried out at the request of, and in cooperation with, concerned parties.</p>	<p>(b) 5. An evaluation is a systematic, objective and impartial assessment focused on whether expected accomplishments going or completed project, program or policy, its design, implementation and results have been achieved. It aims at determining. The aim is to determine the relevance, impact and fulfilment of objectives, its efficiency, effectiveness, efficiency impact and sustainability of WIPO objectives, programs and activities.⁴ Evaluation provides. An evaluation should contribute to learning and accountability and provide credible, evidence-based information that is credible, reliable and useful, with, enabling the incorporation of findings, and recommendations and lessons learnt, informing the learning and into the decision-making processes of WIPO and helping to hold.</p> <p>⁴ Evaluation of extra-budgetary activities may be</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><i>Definition adapted from the OECD DAC Glossary of Key Terms in Evaluation and Results Based Management (2002, re-issued 2010), and from UNEG Norms N1, § 1.1 - 1.3 and N2, §2.6</i></p> <p><i>Reference to evaluation of extra-budgetary activities (footnote 3) removed, as it does not add any value.</i></p>

	Current Internal Oversight Charter (2012)	Proposed Revisions	Proposed Revised Internal Oversight Charter	Comments/Reasons for change
		carried out at the request of, and in cooperation with, concerned parties		
8	<p>⁴ This definition draws on Regulation 7.1 of Article VII of ST/SGB/2000/8 and from the widely accepted Principles for Evaluation of the Development Assistance Committee of the Organization for Economic Cooperation and Development (OECD DAC).</p>	<p>6. Evaluations in WIPO accountable to its Member States⁴ shall be carried out in accordance with the standards developed and adopted by the United Nations Evaluation Group (UNEG).</p> <p>⁴This definition draws on Regulation 7.1 of Article VII of ST/SGB/2000/8 and from the widely accepted Principles for Evaluation of the Development Assistance Committee of the Organization for Economic Cooperation and Development (OECD DAC).</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><i>Substance of this new paragraph comes from footnotes 1 and 2.</i></p>
9	<p>(c) Investigation is a formal fact finding inquiry to examine allegations of misconduct and wrongdoing in order to determine whether they have occurred and if so, the person or persons responsible.</p>	<p>(c) 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 misconduct and other wrongdoing in order to determine whether they have occurred and if so, the person or persons responsible.</p>	<p><i>Amendment in line with the Whistleblower Policy.</i></p>
10	<p>(d) An inspection is a review conducted on an ad hoc basis whenever there is a strong indication that a wasteful use of resources or poor management of performance has occurred. The review provides a diagnosis of the issues concerned and proposes remedial measures.</p>	<p>An inspection is a review conducted on an ad hoc basis whenever there is a strong indication that a wasteful use of resources or poor management of performance has occurred. The review provides a diagnosis of the issues concerned and proposes remedial measures.</p>		<p><i>See above on the reason for taking out inspection.</i></p>
11		<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><i>Reference to the Uniform Guidelines comes from footnote 2.</i></p>

	Current Internal Oversight Charter (2012)	Proposed Revisions	Proposed Revised Internal Oversight Charter	Comments/Reasons for change
12	C. MANDATE	C. MANDATE	C. MANDATE	
13	<p>3. The Internal Audit and Oversight function provides the Management of WIPO with systematic assurance, analyses, appraisals, recommendations, advice and information, through the undertaking of independent internal audits, evaluations, inspections and investigations. Its objectives include endeavoring to ensure cost-effective control, and identifying means for improving WIPO's effectiveness, efficiency, economy and rationalization of the internal procedures and use of resources, as well as ensuring compliance with WIPO's Financial Regulations and Rules, Staff Regulations, Staff Rules, relevant General Assembly decisions, the applicable accounting standards and the Standards of Conduct for the International Civil Service, as well as best practice.</p> <p>⁵ Conversely, the independent External Audit function is performed according to the terms of reference described in the WIPO Financial Regulations and Rules. WIPO's External Auditor is appointed by the WIPO General Assembly for a term of office of six years non renewable consecutively.</p>	<p>3-9. The Internal Audit and Oversight <u>internal oversight</u> function provides the Management of WIPO with systematic <u>independent, objective</u> assurance, analyses, appraisals, recommendations, <u>lessons learned</u>, advice and information, through the undertaking of independent internal audits, evaluations, inspections and investigations. Its objectives include endeavoring to ensure cost-effective control, and identifying;</p> <p><u>(a) Identifying</u> means for improving WIPO's <u>relevance</u>, effectiveness, efficiency, <u>and</u> economy and rationalization of the internal procedures and use of resources, as well as ensuring</p> <p><u>(b) Assessing whether cost-effective controls are in place, and</u></p> <p><u>(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.</u></p> <p>⁵ Conversely, the independent External Audit function is performed according to the terms of reference described in the WIPO Financial Regulations and Rules. WIPO's External Auditor is appointed by the WIPO General Assembly for a term of office of six years non renewable consecutively.⁵</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>(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><i>Very long sentence, this is why it is suggested to split it with bullet points.</i></p> <p><i>Oversight activity does not ensure but assess whether compliance is achieved.</i></p> <p><i>The footnote on the External Auditor was moved to the para. where a reference is made to the External Auditor (coordination for the establishment of an oversight plan).</i></p>

14	D. AUTHORITY AND PREROGATIVES	D. AUTHORITY AND <u>RESPONSIBILITY</u> PREROGATIVES	D. AUTHORITY AND RESPONSIBILITY	
15	<p>4. The Director of the Internal Audit and Oversight Division (hereinafter referred to as “Director, IAOD”) is responsible to the Director General but is not part of operational management. The Director, IAOD, enjoys functional and operational independence from the Secretariat and Management in the conduct of his/her duties. He/she reports administratively to the Director General. In the exercise of his/her functions, he/she takes advice from the WIPO Independent Advisory Oversight Committee (hereinafter referred to as “IAOC”). He/she has the authority to initiate, carry out and report on any action, which he/she considers necessary to fulfill his/her mandate. The Director, IAOD shall receive requests for his/her services from the Director General, to be included in the workplans. The Director shall submit annual workplans to the IAOC for its information and review. The workplans of the Director, IAOD shall be based on a risk assessment, to be carried out at least annually, on which basis work would be prioritized by the Director, IAOD. In this process, the Director, IAOD shall take into account the comments of Member States, the IAOC and of the Director General and Management.</p>	<p>4–10. The Director of the Internal Audit and Oversight Division (hereinafter referred to as “Director, IAOD”) is responsible, IOD reports administratively to the Director General but is not part of operational management. The Director, IAOD, IOD enjoys functional and operational independence from the Secretariat and Management in the conduct of his/her duties. He/she reports administratively to the Director General. In the exercise of his/her functions, he/she takes advice from the WIPO Independent Advisory Oversight Committee (hereinafter referred to as “IAOC”), IAOC). He/she has the authority to initiate, carry out and report on any action, which he/she considers necessary to fulfill his/her mandate. The Director, IAOD shall receive requests for his/her services from the Director General, to be included in the workplans. The Director shall submit annual workplans to the IAOC for its information and review. The workplans of the Director, IAOD shall be based on a risk assessment, to be carried out at least annually, on which basis work would be prioritized by the Director, IAOD. In this process, the Director, IAOD shall take into account the comments of Member States, the IAOC and of the Director General and Management.</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><i>Editorial changes.</i></p> <p><i>Ambiguity: The plain meaning of the sentence “shall receive requests for his/her services from the Director General, to be included in the workplans” is that if the DG makes a request for services, the Director IAOD has the obligation to include the request in his work plan. However, this is inconsistent with the Director IAOD’s independence and with the last sentence of the para. : “take into account the comments of ... the DG”. Thus, the whole sentence should be deleted, as its substance is covered by the last sentence of the paragraph.</i></p> <p><i>The provisions of the deleted section have been merged with the provisions of new para. 24(a). The merging also allows to clarify that there is no difference between the “annual workplan” mentioned under current para. 4 and the “Internal Audit and Oversight Plan” mentioned under current para. 13(a). Finally, it is more logical to refer to planning under “Duties and Modalities of Work” than under “Authority and Prerogatives”.</i></p>

16		<p><u>11.</u> The Director, IAOD <u>and oversight staff shall be independent of all WIPO programs, operations and activities, to ensure impartiality and credibility of the work undertaken.</u></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><i>This para. is a copy and paste of current para. 6, with minor edits. It is proposed to insert it here as this seems to make more sense.</i></p>
17	<p>5. The Director, IAOD and oversight staff shall conduct internal audit and oversight work in a professional, impartial and unbiased manner. Conflicts of interest shall be avoided. Significant and material conflicts of interest are required to be reported to the IAOC who shall recommend such actions that may be needed to mitigate and reduce the undesirable effects of any conflicts of interest. The Director, IAOD and oversight staff will perform all internal audit and oversight work with due professional care and in accordance with good practice and advice recommended by the Institute of Internal Auditors, the norms and standards for UN evaluation, the Uniform Guidelines for Investigations and other guidance standards and norms generally accepted and applied by the UN system organizations⁶.</p> <p>⁶ This includes good practice, codes of ethics, guidelines and standards agreed by the Representatives of the Internal Audit Services (RIAS) of the UN; the United Nations Evaluation Group (UNEG); and the Conference of International Investigators (CII).</p>	<p>5–12. <u>The Director, IOD</u> and oversight staff shall conduct internal audit and oversight work in a professional, impartial and unbiased manner. Conflicts of interest shall be avoided. Significant and material conflicts of interest are required to be reported to the IAOC who shall recommend such actions that may be needed to mitigate and reduce the undesirable effects of any conflicts of interest. The Director, IAOD and oversight staff will perform all internal audit and oversight work with due professional care and advice recommended by the Institute of Internal Auditors, the norms and standards for UN evaluation, the Uniform Guidelines for Investigations and other guidance standards and norms generally accepted and applied by the UN United Nations system organizations⁶, as detailed in Section B above.</p> <p>⁶This includes good practice, codes of ethics, guidelines and standards agreed by the Representatives of the Internal Audit Services (RIAS) of the UN; the United Nations Evaluation Group (UNEG); and the Conference of International Investigators (CII).</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>	<ul style="list-style-type: none"> - “Advice” cannot be “recommended” - Sentences on conflicts of Interest were moved down to para. 19 in a new Section E on “Conflict of Interest” - Sentence on IIA, Uniform Guidelines, etc. was deleted because its substance was incorporated in Section B and became redundant here. <p><i>Footnote 6 has been deleted because it is redundant with information on standards now incorporated in Section B (to replace footnote 2)</i></p>
18	<p>6. The Director, IAOD and oversight staff shall be independent of all WIPO programs, operations and activities he/she audits, to ensure impartiality and credibility of the work undertaken.</p>	<p>6.—The Director, IAOD and oversight staff shall be independent of all WIPO programs, operations and activities he/she audits, to ensure impartiality and credibility of the work undertaken.</p>		<p><i>This para was moved up. See new para 11</i></p>

19	<p>7. For the performance of his/her duties, the Director, IAOD 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, IAOD shall have access to the Chairs of the General Assembly, the Coordination Committee, the Program and Budget Committee and the IAOC.</p>	<p>7=13. For the performance of his/her duties, the Director, IAOD 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, IAOD 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>	
20	<p>8. The Director, IAOD shall be available to receive directly from individual staff members and personnel complaints or information concerning the possible existence of fraud, waste, abuse of authority, non-compliance with rules and regulations of WIPO in administrative, personnel and other matters or other irregular activities relevant to the mandate of the Director, IAOD. The Director, IAOD will liaise regularly with all other internal and external providers of assurance services to ensure the proper coordination of activities (External Auditor, Office of the Ombudsman and the Ethics Office) to avoid duplication of activities. Relevant internal whistle-blowing policies and procedures shall be developed, established and applied in conjunction with this Charter.</p>	<p>8=14. The Director, IAOD shall be available to receive directly from maintain facilities for the submission of complaints by individual staff members and personnel complaints as well as any other internal or information external parties, concerning the possible existence of alleged misconduct, wrongdoing or irregularities including but not limited to: fraud and corruption, waste, abuse of privileges and immunities, abuse of authority, non-compliance with rules and violation of WIPO regulations of WIPO in 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, personnel and other 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 or may involve wrongdoing and should be handled by IOD or whether they should be referred to other irregular activities relevant to the mandate of the Director, IAOD. The Director, IAOD will liaise regularly with all other internal and external providers of assurance services to ensure</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><i>New provisions: important for reasons previously discussed when preparing the investigation policy.</i></p> <p><i>It is suggested to extend the possibility of filing complaints of alleged misconduct to "any other internal or external party."</i></p> <p><i>"The Director, IAOD will liaise regularly with all other internal and external providers of assurance services to ensure the proper coordination of activities (External Auditor, Office of the Ombudsman and the Ethics Office) to avoid duplication of activities" has been moved down to new para. 17, at the end of the Section</i></p> <p><i>Moved from para. 8 and merged with para. 9 into new para. 15.</i></p> <p><i>Amendment made to reflect the fact that new provisions on protection against retaliation have been introduced in Staff Regulation 1.7 by the Member States and that the Whistleblower Policy has been issued.</i></p>

		the proper coordination of activities (External Auditor, Office of the Ombudsman and the Ethics Office) to avoid duplication of activities. Relevant internal whistle-blowing policies and procedures shall be developed, established and applied in conjunction with this Charter bodies.		
21	9. The right of all staff and personnel to communicate confidentially with, and provide information to the Director, IAOD, without fear of reprisal, shall be guaranteed by the Director General. This is without prejudice to measures under WIPO Staff Regulations and Staff Rules, where information is transmitted to the Director, IAOD with knowledge of its falsity, or with willful disregard of its truth or falsity.	9.15. The right of all staff and personnel to communicate confidentially with, and provide information to the Director, IOD, IAOD, without fear of reprisal, shall be guaranteed by the Director _General. This is without prejudice to measures <u>that may be taken</u> under WIPO Staff Regulations and Staff Rules regarding claims which are intentionally and knowingly false or misleading or made, where information is transmitted to the Director, IAOD with reckless knowledge of its falsity, or with willful disregard <u>for accuracy of the information of its truth or falsity.</u>	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.	<i>Amendment made to align the IOC with new Staff Regulation 1.7(d) adopted by Member States</i>
22	10. The Director, IAOD shall respect and keep the confidential nature of any information gathered or received that is applicable to an internal audit, evaluation, investigation or inspection, and shall use such information only in so far as it is necessary for the performance of these functions.	10.16. The Director, IAOD IOD shall respect and keep the confidential nature of, <u>and protect from unauthorized disclosure,</u> any information gathered or received that is applicable to- <u>in the course of</u> an internal audit, evaluation, <u>or</u> investigation -or inspection, and shall use such information only in so far as it is necessary for the performance of these functions <u>his/her duties.</u>	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.	
23		<u>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.</u>	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.	<i>This sentence was taken from para. 8.</i>

24		<u>E. CONFLICT OF INTEREST</u>	E. CONFLICT OF INTEREST	<i>New Section, which contains mostly new provisions with the exception of the two sentences on conflict of interest taken from para. 5.</i>
25		<u>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.</u>	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.	<i>This paragraph reproduces, with some slight modifications, the provisions on conflict of interest contained in para. 5.</i>
26		<u>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.</u>	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.	<i>Proposed new provision to address a gap in the current IOC. In line with draft Investigation Policy.</i>
27		<u>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.</u>	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.	<i>Proposed new provision to address a gap in the current IOC. In line with draft Investigation Policy.</i>
28		<u>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.</u>	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.	<i>Proposed new provision to address a gap in the current IOC.</i>

29	E. DUTIES AND MODALITIES OF WORK	EF. DUTIES AND MODALITIES OF WORK	F. DUTIES AND MODALITIES OF WORK	
30	11. The Director, IAOD contributes to the efficient management of the Organization and the accountability of the Director General to the Member States.	44. <u>22.</u> <u>The internal oversight function</u> contributes to the efficient management of the Organization and the accountability of the Director General to the Member States.	22. The internal oversight function contributes to the efficient management of the Organization and the accountability of the Director General to the Member States.	
31	12. To carry out his/her mandate, the activities of the Director, IAOD shall encompass in particular the undertaking of management audits, performance audits, financial audits, compliance audits, value-for-money audits, evaluations, performance reviews, inspections and investigations.	42. <u>23.</u> To carry out his/her mandate, the activities of the Director, IAOD shall encompass in particular the undertaking of management audits, performance audits, financial audits, compliance audits, value for money <u>conduct</u> audits, evaluations, performance reviews, inspections and investigations.	23. To carry out his/her mandate, the Director, IOD shall conduct audits, evaluations, and investigations.	<i>The sentence does not make sense grammatically: if the sentence starts with “to carry out his/her mandate”, the subject of the sentence should be “the Director IOD”, not “the activities.” Hence the proposed amendments.</i>
32	13. To effectively implement WIPO's Internal Audit and Oversight functions, the Director, IAOD shall:	43. <u>24.</u> To effectively implement WIPO's Internal Audit and Oversight <u>internal oversight</u> functions, the Director, IAOD <u>IOD</u> shall:	24. To effectively implement WIPO's internal oversight functions, the Director, IOD shall:	
33	(a) Establish long- and short-term flexible Internal Audit and Oversight plans in coordination with the External Auditor, using risk-based methodology, to include any risks or control issues identified, to be reviewed by the IAOC.	(a) Establish long- and short- term flexible Internal Audit and Oversight <u>internal oversight work</u> plans in coordination with the External Auditor, using. The annual work plan shall be based, where relevant, on a risk-based methodology, assessment to include <u>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</u> any risks or control issues identified, to be reviewed by <u>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.</u>	(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.	<i>We suggest adding “where relevant” because when it comes to investigations and evaluations, basing the work plan on a risk assessment has less relevance. No need to specifically mention the DG. He is the CEO and head of management.</i>

34	<p>(b) In consultation with Member States, establish clear policies and guidelines for all oversight functions i.e., internal audit, evaluation, investigation and inspections. The policies and guidelines will provide clear 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 clear policies and guidelines for all oversight functions, i.e., internal audit, evaluation, and investigation and inspections. The policies and guidelines will <u>shall</u> provide clear 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><i>Reference to “guidelines” removed for two reasons:</i></p> <ul style="list-style-type: none"> - <i>No need for guidelines in addition to policies and procedures manuals;</i> - <i>No reason why mere “guidelines” should be established in consultation with Member States. The next para. provides that procedures manuals are submitted for review to the IAOC.</i>
35	<p>(c) Prepare, for review by the IAOC, publish, disseminate and maintain an internal audit manual; an evaluation manual and an investigation procedures manual. This shall include the terms of reference of the individual oversight functions and a compilation of audit, evaluation, inspection and investigation procedures.</p>	<p>(c) Prepare, for review by the IAOC, publish, disseminate and maintain <u>issue</u> an internal audit manual, an evaluation manual, and an investigation procedures manual. This <u>Such manuals</u> shall include the terms of reference of the individual oversight functions and a compilation of audit, evaluation, inspection and investigation <u>applicable</u> procedures. <u>They shall be reviewed every three years or earlier</u></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>	
36	<p>(d) Establish and maintain follow-up systems to determine whether effective action has been taken, following the Director, IAOD’s oversight recommendations, within a reasonable time, and 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, following the Director, IAOD’s in <u>response to</u> oversight recommendations, within a reasonable time, and <u>The Director, IOD shall</u> 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>	<p><i>IAOD’s follow-up is not limited to IAOD recommendations.</i></p>

37	(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.	(e) Liaise and coordinate with the External Auditor and monitor the follow-up of their recommendations.	
38		<u>(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.</u>	(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.	<i>Moved from (g) below. Quality assurance covers all oversight function.</i>
39	(f) Liaise and cooperate with the Internal Audit and Oversight services of other Organizations within the United Nations system and of Multilateral Financial Institutions, and represent WIPO in relevant inter-agency meetings.	(f) <u>(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.</u>	(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.	
40	(g) Develop and maintain a quality assurance/improvement program covering all aspects of Internal Audit, including periodic internal and external review and ongoing self-assessments in accordance with the International Standards for the Professional Practice of Internal Auditing.	(g) Develop and maintain a quality assurance/improvement program covering all aspects of Internal Audit, including periodic internal and external review and ongoing self-assessments in accordance with the International Standards for the Professional Practice of Internal Auditing.		<i>Moved to (f) above.</i>
41	14. In particular, the Director, IAOD shall assist WIPO by performing the following:	14 <u>25.</u> In particular, the Director, IAOD <u>IOD</u> shall assist WIPO by performing the following <u>assessing</u> :	25. In particular, the Director, IOD shall assist WIPO by assessing:	
42	(a) Review and appraise the reliability, effectiveness and integrity of WIPO's internal	(a) Review and appraise the <u>The</u> reliability, effectiveness and integrity of WIPO's internal control	(a) The reliability, effectiveness and integrity of WIPO's internal control mechanisms.	

	control mechanisms.	mechanisms.		
43	(b) Review and evaluate the adequacy of organizational structures, systems and processes to ensure that the results are consistent with the objectives established.	(b) Review and evaluate the 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 are consistent with the objectives established.	
44	(c) Assess and evaluate the effectiveness of WIPO in meeting its objectives and achieving results and, as required, recommend and suggest better ways of achieving such results, taking into account good practices and lessons learned.	(c) Assess and evaluate the The effectiveness of WIPO in meeting its objectives and achieving results and, as required, recommend and suggest 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.	
45	(d) Review and appraise systems aimed at ensuring compliance by WIPO staff with WIPO's Rules, Regulations and established internal policies.	(d) Review and appraise systems Systems aimed at ensuring compliance by WIPO staff with WIPO's Rules, Regulations and established internal regulations, rules, policies and procedures .	(d) Systems aimed at ensuring compliance with WIPO's regulations, rules, policies and procedures.	
46	(e) Review and evaluate the effective, efficient and economical use, and the safeguarding of human, financial and material resources of WIPO.	(e) Review and evaluate the 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.	
47	(f) Determine the extent to which assets are accounted for and safeguarded from loss.	(f) Determine the extent to which assets are accounted for and safeguarded from loss.		
48	(g) Identify and evaluate significant exposure of WIPO to risk and contribute to the improvement of risk management.	(g) Identify and evaluate significant Significant exposure of WIPO to risk and contribute contributing to the improvement of risk management.	(f) Significant exposure of WIPO to risk and contributing to the improvement of risk management.	

49	<p>(h) Undertake, when required, any investigation pertaining to cases of alleged misconduct, wrongdoing or malfeasance falling within the mandate of the Director, IAOD.</p> <p>(i) Undertake <i>ad hoc</i> inspections to identify vulnerable areas and malfunctions.</p> <p>(j) Ensure completeness, timeliness, fairness, objectivity and accuracy in the reporting of internal audits, investigations, evaluations and inspections.</p>	<p><u>26.</u> The Director, IAOD, <u>IOD shall also assist WIPO by undertaking investigations into allegations of misconduct and other wrongdoing.</u></p> <p>(i) Undertake ad hoc inspections to identify vulnerable areas and malfunctions</p> <p>(j) Ensure completeness, timeliness, fairness, objectivity and accuracy in the reporting of internal audits, evaluations and inspections.</p>	<p>26. The Director, IOD shall also assist WIPO by undertaking investigations into allegations of misconduct and other wrongdoing.</p>	<p><i>No need to multiply synonymous terms.</i></p> <p><i>There is no need for inspections.</i></p> <p><i>The content of para. 14(j) has been added at the end of new para. 27, in the section on “Reporting”, except that the reference to “inspections” has been entirely deleted.</i></p>
50	F. REPORTING	FG. REPORTING	G. REPORTING	
51	<p>15. At the end of each audit, evaluation, inspection or investigation, a report shall be issued, which shall present the objectives, scope, methodology, findings, conclusions and recommendations of the specific activity concerned and include, if applicable, recommendations for improvements and lessons learnt from the program, person or activity.</p>	<p>15<u>27.</u> At the end<u>completion</u> of each audit, evaluation, inspection or investigation, <u>the Director, IOD shall issue</u> a report shall be issued, which shall present the objectives, scope, methodology, findings, conclusions and, <u>remedial action or</u> recommendations of the specific activity concerned and include, if applicable, recommendations for improvements and lessons learnt from the program, person or activity <u>learned from the activity.</u> <u>The Director, IOD shall ensure completeness, timeliness, fairness, objectivity and accuracy in the reporting of internal audits, evaluations and investigations.</u></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><i>The added provision at the end of the paragraph is a copy and paste from current para. 14(j), except that the reference to “inspections” has been deleted.</i></p>

52	<p>16. Draft internal audit, evaluation and inspection 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, inspection or evaluation, who shall be given the opportunity to respond within the term provided therein.</p>	<p>4628. Draft internal audit, <u>and</u> inspection 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, inspection 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 the term provided therein.</p>	
53	<p>17. Final internal audit, evaluation and inspection reports shall include any relevant comments from the managers concerned on the facts established within the audit , evaluation and inspection reports and, if applicable, on the recommended plans of action, as well as on any timetable established for implementation purposes and the management responsible for the implementation of specific action plans. Should the Director, IAOD and the program manager be unable to agree on the facts evidenced in draft audit, inspection and evaluation reports, the final reports shall reflect the opinion of the Director, IAOD. The managers concerned shall have the opportunity to comment on the reports and the Director, IAOD, shall have the opportunity to reply to the comments that will be reflected in the final report.</p>	<p>4729. Final internal audit, <u>and</u> inspection reports shall <u>include</u> reflect any relevant comments from the managers concerned on the facts established within the audit , evaluation and inspection reports and, if applicable, on the recommended plans of action, as well as on any timetable established for implementation purposes and the related management responsible for the implementation of specific action plans and timetables. Should the Director, IAOD <u>IOD</u> and the program manager be unable to agree on the facts evidenced in findings of a draft audit, inspection and evaluation reports <u>report</u>, the final reports <u>report</u> shall <u>reflect</u> contain the opinion of <u>both</u> the Director, IAOD. The IOD and of the managers concerned shall have the opportunity to comment on the reports and the Director, IAOD, shall have the opportunity to reply to the comments that will be reflected in the final report.</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>	

54	<p>18. The Director, IAOD shall submit final internal audit and oversight reports to the Director General. Internal audit, evaluation and inspection reports will be copied to the IAOC. The External Auditor shall also receive a copy of internal audit, evaluation and inspection reports, along with any supporting documentation they may require. Internal audit and evaluation reports are, upon request, made available to Member States.</p>	<p>4930. The Director, IAODIOD shall submit final internal audit and oversightevaluation reports to the Director General. Internal audit, evaluation and inspection reports will be copied with a copy to the IAOC. The and the External Auditor shall also receive a copy of internal audit, evaluation and inspection reports, along. Upon request, the External Auditor shall be provided with any supporting documentation they may require. Internal of internal audit and evaluation reports are, upon request, made available to Member States.</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>	
55	<p>19. The External Auditor and the IAOC shall have access to investigation reports.</p> <p>20. The Director, IAOD may also issue communications concerning oversight matters to any concerned WIPO manager for matters of a minor or routine nature, which do not necessitate formal reporting.</p> <p>21. All investigation reports, drafts, materials, findings, conclusions and recommendations are fully confidential, unless disclosure is authorized by the Director, IAOD or the Director General.</p>	<p>40-31. The External Auditor and the IAOCDirector, IOD shall have access to investigationpublish internal audit and evaluation reports. The Director, IAOD may also issue communications concerning oversight matters to any concerned on the WIPO manager for matters website within 30 days of a minor their issuance. In exceptional cases, if required to protect security, safety or routine nature, which do not necessitate formal reporting.All investigation reports, drafts, materials, findings, conclusions and recommendations are fully confidential, unless disclosure is authorized by privacy, the Director, IAODIOD may, at his/her discretion, redact or the Director Generalwithhold a report in its entirety.</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><i>WIPO will join other organizations in publishing its reports (see practice at UN Secretariat, UNDP, UNFP, UNICEF, WFP, etc.)</i></p> <p><i>Para 19 moved down to para. 33 (and merged with current para. 21).</i></p> <p><i>Para 20 moved down to para. 35.</i></p>
56	<p>22. The Director, IAOD 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, IAOD may also send a copy to the Chair of the General Assemblies, to the Chair of the IAOC and to the External Auditors. Should the investigation</p>	<p>2232. The Director, IAODIOD 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, IAOD may also sendIOD shall provide a copy of the report to the Chair of the General AssembliesAssembly, to the Chair of the IAOC and to the External Auditors.Should</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>	

	concern the Director General, the final report shall be submitted by the Director, IAOD, to the Chair of the WIPO Assemblies, for any action deemed appropriate, and copied to the Chairs of the Coordination Committee and the IAOC and to the External Auditors.	the investigation concern the Director General, the final report shall be submitted by the Director, IAOD, to the Chair of the WIPO Assemblies, for any action deemed appropriate, and copied to the Chairs of the Coordination Committee and the IAOC and to the External Auditors. Auditor.		<i>Moved down with amendments to para. 33 (and merged with current para. 19).</i>
57		<u>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.</u>	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.	
58		<u>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.</u>	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.	<i>New para. 34 merges current paras. 19 and 21, with amendments.</i> <i>The DG may authorize the disclosure of a final investigation report (including annexes) that was submitted to him. But para. 21 as it is currently worded also gives him the authority to disclose “drafts” (to which he should not have access) as well as investigation materials (not necessarily attached to the final investigation report, and to which he should not have access either). Hence the proposed amendments.</i>
59		<u>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.</u>	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.	

60	23. The Director General is responsible for ensuring that all recommendations made by the Director, IAOD are responded to promptly, indicating actions taken by Management regarding specific report findings and recommendations.	23 36. The Director General is responsible for ensuring that all recommendations made by the Director, IAOD are responded to promptly, indicating actions taken by Management regarding specific report findings and recommendations.	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.	
61	24. The Director, IAOD shall present, 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.	24 37. The Director, IAOD shall present 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.	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.	
62	<p>25. The Director, IAOD shall present on a regular basis a status report on annual workplans in writing to the Program and Budget Committee.</p> <p>26. The Director, IAOD shall present, on an annual basis, a summary report to the IAOC with a copy to the Director General and to the External Auditor, of his/her internal audit and oversight activities, including the orientation and scope of such activities, the schedule of work undertaken and progress on the implementation of prioritized recommendations contained in his/her reports. This summary report shall be presented to the WIPO General Assembly and the IAOC as submitted by the Director, IAOD. Comments the Director General may deem appropriate may be submitted in a separate report.</p>	<p>2538. The Director, IAOD shall present on a regular basis a status report on annual workplans in writing to the Program and Budget Committee.</p> <p>The Director, IAOD shall presentsubmit, on an annual basis, a summary report to the <u>WIPO General Assembly, through the Program and Budget Committee (Annual Report). The Director General and the IAOC shall be provided with a copy to the Director General and to the External Auditor, of his/her draft version of the Annual Report for their comments, if any. The Annual Report shall give an overview on the internal audit and oversight activities conducted during the reporting period, including the orientation and scope and objectives of such activities, the schedule of work undertaken and progress on the implementation of prioritized recommendations contained in his/her reports. This summary report shall be presented to the WIPO General Assembly and the IAOC as submitted by the Director, IAOD. Comments the Director General internal oversight recommendations. The Director General may deem appropriate may</u></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>It is suggested to delete paragraph 25 and to slightly amend paragraph 26.</i></p> <p><i>Explanation for the amendment: Taken together, the penultimate sentence (“shall be presented to the WIPO General Assembly and the IAOC as submitted by the Director IAOD”) and the first sentence of paragraph 26 (“shall present ... a summary report to the IAOC with a copy to the DG...”) do not really make sense:</i></p> <ul style="list-style-type: none"> - <i>The first sentence of the para states that the annual report is submitted to the IAOC; the penultimate sentence says that it is presented to the IAOC AND the GA: Inconsistency.</i> - <i>Why does the penultimate sentence say “as submitted by the Director, IOD”? What is the meaning of this? Is it to avoid that changes be made without the agreement of the Director, IAOD? Such a provision would make sense if the report was submitted through the DG, but this is not the case since the first sentence stipulates that it is submitted “to the IAOC with a copy to the Director General ...”.</i>

		be submitted submit comments on the final Annual Report in a separate report <u>as deemed appropriate.</u>		Furthermore, paras. 25 and 26 of the IOC give the impression that two different reports are submitted to the PBC and then to the GA. For this reason it is suggested to delete para. 25 and to amend para. 26 (new 38) by adding a reference to the PBC. The wording proposed is similar to what happens for the External Auditor's annual report.
63	27. When applicable, the annual report shall include the following:	27 39. <u>The Annual Report</u> shall include the following, <u>inter alia</u> :	39. The Annual Report shall include the following, inter alia:	
64	(a) A description of significant problems, abuses and deficiencies relating to the administration of WIPO in general, or a program or operation in particular, disclosed during the period.	(a) A description of significant problems, abuses issues and deficiencies relating to the administration of WIPO WIPO's activities in general, or a program or operation in particular, disclosed during the period.	(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.	
65	(b) A description of all final recommendations for corrective action made by the Director, IAOD during the reporting period relative to the significant problems, abuses or deficiencies identified.	(b) A description of all final high priority internal oversight recommendations for corrective action made by the Director, IAOD IOD during the reporting period relative to the significant problems, abuses or deficiencies identified.	(b) A description of all high priority internal oversight recommendations made by the Director, IOD during the reporting period.	
66	(c) A description of all recommendations which were not approved by the Director General, together with his/her reasons for not doing so.	(c) A description of all recommendations which were not approved accepted by the Director General, together with his/her reasons for not doing so.	(c) A description of all recommendations which were not accepted by the Director General, together with his/her reasons for not doing so.	<i>DG does not approve recommendations but has the prerogative to accept the risk of not implementing a recommendation.</i>
67	(d) An identification of each significant recommendation in previous reports on which corrective action has not been completed.	(d) An identification of each significant recommendation high priority recommendations in previous reports on which corrective action has not been completed.	(d) An identification of high priority recommendations in previous reports on which corrective action has not been completed.	
68	(e) A description and explanation of the reasons for any significant revised management decision made during the reporting period.	(e) A description and explanation of the reasons for any significant revised management decision made during the reporting period.		<i>It is suggested to delete this paragraph, the meaning of which is unclear.</i>

69	(f) Information concerning any significant management decision with which the Director, IAOD is in disagreement.	(fe) Information concerning any significant management decision with which <u>in the view of</u> the Director, IAOD is in disagreement <u>IOD constitutes a serious risk for the Organization.</u>	(e) Information concerning any significant management decision which in the view of the Director, IOD constitutes a serious risk for the Organization.	
70	(g) A summary of any instance where information or assistance requested by the Director, IAOD was refused.	(ef) A summary of any instance where information or assistance requested by the Director, IAOD <u>IOD's access to records, personnel and premises</u> was refused <u>restricted.</u>	(f) A summary of any instance where IOD's access to records, personnel and premises was restricted.	
71	(h) A summarized version of the report submitted by the Director, IAOD to the Director General regarding the implementation of recommendations made by the External Auditor.	(hg) A summarized version <u>summary</u> of the report submitted by the Director, IAOD <u>IOD</u> to the Director General regarding the <u>status of</u> implementation of <u>external audit</u> recommendations, made by the External Auditor .	(g) A summary of the report submitted by the Director, IOD to the Director General regarding the status of implementation of external audit recommendations.	
72	(i) In addition, the Director, IAOD shall comment on the scope of his/her activities and the adequacy of resources for the purpose intended, and should confirm the independence of the internal audit function annually, and report any threat to or interference with the independence of the internal audit activity.	(ih) In addition, the Director, IAOD <u>IOD shall confirm, in the Annual Report, the operational independence of the internal oversight function and</u> shall comment on the scope of his/her activities and the adequacy of resources for the purpose <u>purposes</u> intended, and should confirm the independence of the internal audit function annually, and report any threat to or interference with the independence of the internal audit activity.	(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.	
73	G. RESOURCES	G H. RESOURCES	H. RESOURCES	
74	28. In presenting Program and Budget proposals to the Member States, the Director General shall take into account the need to ensure the operational independence and the necessary resource requirements to ensure the effective functioning of the	28 <u>40</u> . In presenting Program and Budget proposals to the Member States, the Director General shall take into account the need to ensure the operational independence and <u>of the internal oversight function and shall provide</u> the necessary	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	

	Director, IAOD and his/her capacity to achieve the required objectives of his/her mandate. The allocation of resources to the Director, IAOD shall be clearly identified in the Program and Budget proposal, which will take into account the advice of the IAOC.	resource requirements resources to ensure the effective functioning of enable the Director, IAOD and his/her capacity IOD to achieve the required objectives of his/her mandate. The allocation of resources to the Director, IAOD 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.	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.	
75	29. The Director General, in consultation with the IAOC and the Director, IAOD, will ensure that the WIPO Internal Audit and Oversight functions comprise sufficient professional staff, appointed in accordance with WIPO Staff Regulations and Staff Rules, with sufficient skills, experience and professional knowledge, and promote continuing professional development to meet the requirements of this Charter.	29 41. The Director General, in consultation with the IAOC and the Director, IAOD, will IOD shall ensure that the WIPO Internal Audit and Oversight functions comprise sufficient professional IOD comprises staff, appointed in accordance with WIPO Staff Regulations and Staff Rules, with sufficient skills, experience and professional which collectively possess the knowledge, and 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.	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.	<i>Editorial</i>
76	H. APPOINTMENT AND DISMISSAL OF THE DIRECTOR, IAOD	H. <u>APPOINTMENT, PERFORMANCE APPRAISAL AND DISMISSAL OF THE DIRECTOR, IOD</u> IAOD	I. APPOINTMENT, PERFORMANCE APPRAISAL AND DISMISSAL OF THE DIRECTOR, IOD	
77	30. The Director, IAOD should be a person with high qualifications and competence in auditing and oversight functions. The recruitment of a Director, IAOD shall be based on an open, transparent international selection process to be provided by the Director General in consultation with the IAOC.	30 42. The Director, IAOD should IOD shall be a person with high qualifications and competence in auditing and oversight functions. The recruitment of a the Director, IAOD IOD shall be based on an open, transparent international selection process to be provided by the Director General in consultation with the IAOC.	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.	<i>“Should” implies that exceptions may be made to this requirement. There is no reason for this.</i>

78	<p>31. The appointment, replacement or dismissal of the Director, IAOD shall be formally made by the Director General, to be endorsed by the Coordination Committee and the IAOC.</p> <p>32. The Director, IAOD will have a non renewable fixed term of office of five years. On completion of the fixed term of office he/she would not be eligible for any further employment in WIPO.</p>	<p>3143. The appointment, replacement or dismissal of the Director, IAOD IOD shall be formally made appointed by the Director General, to be endorsed after consultation with the IAOC and endorsement by the Coordination Committee, and the IAOC.</p> <p>32—The Director, IAOD will IOD shall have a non-renewable fixed term of office of five six years. On completion of the fixed term of office he/she would shall not be eligible for any further employment in WIPO.</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><i>It is suggested to align the length of term of the Director, IAOD, to that of the External auditor, i.e., six years.</i></p>
79		<p><u>44. The Director, IOD may only be dismissed on specific grounds and after consultation with the IAOC and endorsement by the Coordination Committee.</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><i>It is suggested to clarify that the Director, IAOD may only be dismissed on specific grounds.</i></p>
80		<p><u>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.</u></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>	
81	<p>I. REVISION CLAUSE</p>	<p>I. REVISION CLAUSE</p>	<p>J. REVISION CLAUSE</p>	
82	<p>33. This Charter shall be subject to review every three years or earlier, if necessary. Amendments to the Charter shall ensure that it remains an overarching framework for all internal oversight activities.</p>	<p>3346. This Charter shall be subject to review reviewed by the Director, IOD and the IAOC, every three years or earlier, if necessary. Amendments Any proposed amendments to the Charter shall ensure that it remains an overarching framework be reviewed by the IAOC and the Director General and shall be submitted to the Program and Budget Committee for all internal oversight activities approval.</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>	