

# REPORT OF THE 11TH MEETING OF THE UNAIDS INDEPENDENT EXTERNAL ADVISORY OVERSIGHT COMMITTEE (IEOAC)

Date: 18-20 October 2023

Venue: UNAIDS Koffi Annan Conference Room, Geneva

## PARTICIPANTS

**Committee Members:** Mr Saad Bounjoua, Ms Agnieszka Golebiowska, Mr David Kanja (Chair), Ms Bushra Malik, Mr Ibrahim Pam, Ms H el ene Rossert (Vice Chair), & Mr Benoit de Schoutheete

**Secretariat Support:** Mr Morten Ussing, Director of Governance and Multilateral Affairs; Mr Kodo Ngabane, Governance Officer.

The Independent External Oversight Advisory Committee (IEOAC, or Committee) held a face-to-face meeting in Geneva at UNAIDS HQ on 18-20 October 2023.

## MEETING AGENDA

### Day One – Wednesday 18 October 2023, 9:00 – 17:45

1. Opening and administrative issues
2. Session 1: Opening session with the UNAIDS Executive Director
3. Session 2: Management response to the 2023 Multilateral Organisation Performance Assessment Network (MOPAN) Assessment of UNAIDS Secretariat
4. Session 2 wrap-up session
5. Session 3: Financial situation and resource mobilization
6. Session 3 wrap-up session
7. Session 4: Update on the UNAIDS related activities of the WHO Office of Internal Oversight Services (IOS)
8. Closed session with the IOS Director
9. Session 4 wrap-up session

### Day Two – Thursday, 19 October 2023. 9:00 – 17:45

1. Session 5: Update of the External Auditor
2. Closed session with the External Auditor
3. Session 5 wrap-up session
4. Session 6: Update on enterprise risk management, including top risks and mitigation measures.

5. **Session 6 wrap-up session**
6. **Session 7: Update on the activities of the Ethics Function**
7. **Session 7 wrap-up session**
8. **Session 8: Update on Joint Inspection Unit (JIU) reports and follow up of recommendations.**
9. **Session 8 wrap-up session**

**Day Three – Friday, 20 October 2023, 8:45 – 17:00**

1. **Session 9: Update on UNAIDS' Statement of Internal Controls**
2. **Session 9 wrap-up session**
3. **Session 10: Update on information security and the implementation of the ERP systems**
4. **Session 10 wrap-up session**
5. **Session 11: Preparation for the meeting with Senior Management**
6. **Session 12: Final session to discuss/review main issues with UNAIDS Senior Management (Cabinet)**

**Opening and administrative issues**

Some presentations for the 11<sup>th</sup> meeting were not provided to the IEOAC prior to the meeting and others were provided only two days prior. Committee members discussed the timeliness of information provided by the UNAIDS Secretariat to the Committee and the importance of timely provision of information to the Committee's ability to prepare for its meetings and to formulate useful advice in accordance with its Terms of Reference approved by the UNAIDS Programme Coordinating Board (PCB). It was noted that the Committee has identified Committee focal points for different work streams, but that timely delivery of requested information was essential to make this new approach work. Advance delivery of information also enables focal points to identify missing data and to optimize the utility of presentations for the Committee's deliberations.

**The Committee provided the following advice:**

- **To enable the Secretariat to plan effectively for future IEOAC meetings, the Committee has committed to finalize future meeting agendas at least one month prior to the concerned meeting dates.**
- **The Committee requests that all meeting materials and presentations for future meetings be provided to the IEOAC at least 10 days prior to the relevant meeting dates. This will enable the Committee's subject-matter focal points to work with UNAIDS staff to make needed adaptations or improvements to meeting materials to maximize the utility of future meetings.**

**Session 1: Opening session with the Executive Director**

During the opening session, the UNAIDS Executive Director Winnie Byanyima was joined by the Secretariat's two Deputy Executive Directors (for programme and policy/advocacy/knowledge branches), the Chief of Staff and other members of senior management. The Executive Director and Committee extensively discussed the UNAIDS funding situation, noting steps the Secretariat has taken or is in process of taking to mobilize new resources and to ensure that the organization fits with its diminished funding envelope. The Executive Director noted that additional cuts would hamper the Joint Programme's ability to deliver on its core mission, and she observed that similar funding difficulties are occurring across the United Nations system. During the discussion, the Committee stressed the continued need for robust support for the Unified Budget, Results and Accountability Framework (UBRAF). The session also addressed ways the Committee might help in supporting organization efforts to mobilize sufficient core UBRAF funding. Although the funding and political challenges facing UNAIDS are real, it was noted that the response to AIDS remains one of the few components of the Agenda for Sustainable Development where notable progress towards the 2030 Sustainable Development Goals (SDGs) has been sustained. The Executive Director reported that a mid-term assessment of the Global AIDS Strategy 2021-2026 will be conducted, with findings to inform planning for the next multi-year strategy and for sustaining the response beyond 2030.

**The Committee provided the following comment:**

- **The Committee welcomes the face-to-face session with the Executive Director at this meeting and looks forward to future opportunities to interact with the Executive Director and the Deputy Executive Directors.**

**Session 2: Management response to the 2023 Multilateral Organisation Performance Assessment Network (MOPAN) Assessment of UNAIDS Secretariat**

Prior to its 11<sup>th</sup> meeting, the Committee reviewed the MOPAN report on the UNAIDS Secretariat. MOPAN advised the Secretariat to plan for the "end of AIDS as a public health threat" by 2030, engage PCB constituencies in post-2030 HIV scenario planning, and explore strategies to increase the cost-efficiency of Secretariat functions and operations. The Director of External Relations made a presentation on the MOPAN efforts and on the outlines of the management response, which was in process at the time of the 11<sup>th</sup> IEOAC meeting. The two UNAIDS Deputy Executive Directors, along with other members of senior management, participated in this session.

It was noted that the MOPAN assessment found the continuing need for a coordinated joint United Nations response to AIDS and that this need will persist beyond 2030. In response to the MOPAN findings, the Director of External Relations reported that the Secretariat is undertaking three distinct lines of work. First, UNAIDS is setting out a long-term vision for the global AIDS response that extends beyond 2030, with consultations underway on the post-2030 response. Second, UNAIDS is working to accelerate and better communicate its programmatic focus, with particular attention to the importance of a multisectoral response to AIDS and documentation of the contributions of the AIDS response across other aspects of the 2030 SDG agenda. Third, the Secretariat is working to strengthen its relations with Cosponsors at the global level, including through an externally facilitated mechanism to improve communications, coordination and collective impact. During the Committee's discussion following the presentation, Committee members noted the considerable changes in cost structures over the last 10 years, ways to enable the Joint Programme to do more with less, and potential confusion created by the most recent Performance Monitoring Report, which reports that the Joint Programme, despite funding difficulties, is on track to achieve most UBRAF indicators.

**The Committee provided the following advice:**

- **The IEOAC looks forward to a robust Management response to the MOPAN assessment. Responding meaningfully to MOPAN findings and**

**recommendations supports effective management of relationships with key donors.**

### **Session 3: Financial situation and resource mobilization**

The Director of Finance and Accountability presented the latest information on the financial situation for the Joint Programme. Following this presentation, the Director of Resource Mobilization presented plans to generate additional funding for UNAIDS.

Due to persistent funding shortfalls, the Director of Finance and Accountability reported that UNAIDS was moving forward with a core budget of US\$ 160 million in both 2023 and 2024, compared to the agreed base UBRAF budget of US\$ 187 and a full UBRAF budget of US\$ 210 million. Compared to the approved base budget for the UBRAF, the new core budget includes a funding reduction of US\$ 14 million for the Secretariat and a US\$ 13 million reduction for Cosponsors. The Government of the United States of America accounts for more than 80% of the US\$59.8 million in non-core funding received toward the UBRAF from 1 January to 15 October 2023. The Committee noted the importance of diversifying funding sources for the Joint Programme. Efforts to implement cost savings were described, including numerous frozen staff positions, a reduced office footprint, a 25% reduction in core funding transferred to Cosponsors, and a 30% reduction in country envelope funding.

The Director of Resource Mobilization also reminded Committee members of the pillars of the previously reviewed Resource Mobilization Strategy – transforming partnerships, building an enabling environment, articulating the UNAIDS value propositions, and delivering on organizational development – as well as steps undertaken to align the organization and its influence and engagement with this strategy. To implement the Resource Mobilization Strategy, steps taken by the Secretariat include a review of tactical opportunities for resource mobilization, designation of leads on key donors and partnerships within senior leadership, building support for ending AIDS through a broader investment case, ensuring a presence at key global health meetings and fora, and involving Cosponsors in donor engagement activities.

#### **The Committee provided the following advice:**

- **The Committee regards the financial situation as one of the top risks facing the Joint Programme.**
- **The Committee has not received operational plans and key performance indicators for the Resource Mobilization Strategy. The Committee looks forward to receiving these.**
- **Future reports to the Committee on the financial situation and resource mobilization efforts should include substantial detail, including progress towards the key performance indicators of the Resource Mobilization Strategy.**

### **Session 4: Update on the UNAIDS-related activities of the WHO Office of Internal Oversight Services (IOS)**

The new IOS Director met for the first time with the Committee. The Director reported on the completed UNAIDS audit of the Technical Support Mechanism in 2023 (held over from 2022) as well as the status of other audits that are still in process for the year, with no unsatisfactory audits reported. As in previous meetings, the Committee discussed whether the relatively small number of audits each year ensures sufficient audit coverage.

Audit ratings improved for UNAIDS from 2022 to 2023. With respect to internal controls, it was reported that improvements occurred in 2023 across 8 international control processes with declines reported for the control environment, risk management, information technology and security. The number of “open” or “in-progress” audit recommendations declined from 22% in

April 2023 to 15% in October 2023, with six recommendations still open from three long-outstanding audits. The IOS Director reported on the status of implementation of IOEAC recommendations, noting that plans are underway for an audit of the UNAIDS performance monitoring report, either through the Evaluation Unit or outsourced to an independent firm. She also indicated that KPMG has been hired to conduct an external quality assessment of the WHO/IOS internal audit function.

With respect to investigations, the IOS Director reported that the number of allegations for UNAIDS is increasing – from 12 in 2022 and 16 in 2022 to 25 in 2023, including notable increases in allegations regarding retaliation and sexual exploitation and abuse. The majority of open investigations are under preliminary review or are ongoing. IOS closed 39 investigations in 2023, including 36 closed as unsubstantiated. On average, allegations received in 2023 were closed within 60 days. The Committee discussed whether the capacity dedicated to UNAIDS investigations – one dedicated P5 person, with a target turnaround from complaint to decision of 180 days – was adequate. WHO/IOS reported that it was exploring strategies to dedicating additional investigative resources for UNAIDS investigations. The Committee discussed the potential value of an independent evaluation of the WHO/IOS investigative function for UNAIDS.

The Committee held a closed session with the IOS Director.

**The Committee provided the following advice:**

- **The Committee is concerned with the adequacy of the audit of audit coverage for UNAIDS in 2022-2023. The Committee looks forward to receiving a 2024 audit plan based on a robust risk assessment and a mapping of risk mitigation/assurance activities to the three lines of defense where available.**
- **The external quality assessment of the WHO/IOS internal audit function by KPMG should include a sample (at least two) of UNAIDS audits.**
- **WHO/IOS should continue to provide all final UNAIDS internal audit reports to the IEOAC in a timely manner.**
- **The Committee recommends that WHO/IOS undertake an external quality assessment of its investigation function.**
- **The Committee requests WHO/IOS to share information with the IEOAC and UNAIDS management on the dates, gravity and potential risks related to the 39 allegations that WHO/IOS closed during 2023, with due regard for confidentiality.**
- **Management should identify and address the root causes for the increase in reported allegations of sexual exploitation and abuse, sexual harassment, and retaliation during 2023.**

**Session 5: Update of the external auditor**

The UNAIDS external auditor presented findings and recommendations from the 2022 audit, with attention as well to pending recommendations from prior audits. Management responses to audit findings and recommendations were presented.

The audit methodology was described including engagement risk assessment, process, and execution. The annual audit of UNAIDS is conducted in accordance with the International Standards on Auditing issued by the International Auditing and Assurance Standards Board. Using defined criteria for risk evaluation, a team of auditors conducted the on-site audit.

A notable finding from the 2022 audit is that the development of the new Enterprise Resource Planning system by WHO has not considered the specific needs of UNAIDS or other hosted entities. In particular, the new ERP system will need to accommodate measures to enable

UNAIDS to implement the audit recommendation to strengthen evaluation and oversight of contractors.

The Committee held a closed session with the external auditor.

**The Committee provided the following advice:**

- **The Committee recommends that the external auditor establish priority ratings for implementation of UNAIDS audit recommendations (high, medium, low).**
- **The Committee recommends that the external auditor continue to engage with WHO/IOS to identify opportunities to optimize audit coverage.**

**Session 6: Update on enterprise risk management, including top risks and mitigation measures.**

The Oversight & Compliance Advisor, Finance and Accountability, described the work of the Risk Management Committee through the third quarter of 2023. Prior to the session, Committee members were provided with the UNAIDS risk management framework, minutes from previous meetings of the Risk Management Committee, and specification of top risk owners and focal points.

The Risk Management Committee has updated risks previously identified, also noted new risks for 2023 and developed maturity levels for identified risks. Most risks identified have been deemed to pose moderate risks. Nine top risks have been agreed, with assignments for focal points for identified risks. Identification of top risks was informed by both bottom-up and top-down exercises, with the bottom-up exercise providing management with raw data on the number and criticality of risks. The annual risk assessment exercise for 2024 is being launched, and training on risk management are planned.

**The Committee provided the following advice:**

- **The Committee recommends that Management compete mitigation plans for top risks facing the organization and share with the IEOAC. The Committee recognizes and takes note of the fact that extensive discussions of risks are already occurring among senior management.**
- **During future meetings, the Committee intends to follow up on:**
  - **The extent of implementation of the current risk management framework,**
  - **The alignment of the Risk Management Committee's activities with its Terms of Reference,**
  - **The role of the Operations Committee in risk management, and**
  - **Whether the communication between the risk management function and the executive committees is in line with the risk management framework.**

**Session 7: Update on the activities of the Ethics Function**

The Acting Ethics Officer updated the Committee on activities related to the ethics function. The previous Ethics Officer has left to take a position at WHO, with the option of returning to UNAIDS within one year. The Acting Ethics Officer *ad interim* has been appointed to the position for a one-year term to oversee and implement ethics-related activities.

In accordance with IEOAC recommendations, steps have been taken to improve completion rates for mandatory training. New or amended policies have been put in place with respect to sexual misconduct, abusive conduct, and retaliation. A new ethics training course for consultants and contractors is being rolled out, as are country-level risks assessments of sexual exploitation and abuse and harassment. The number of confidential advisory services requested

and provided has increased, from 75 in 2021, to 143 in 2022, and 181 in 2023 through August 2023.

The Committee discussed the UNAIDS whistleblower hotline, which is currently housed within the Ethics Office. It was noted that international good practice typically calls for a firewall between the advisory and investigative functions for ethics-related complaints.

**The Committee provided the following advice:**

- **The Committee understands that there is an interim arrangement for staffing of the Ethics Office. The Committee encourages Management to act as quickly as possible to ensure permanent, ongoing staffing of the office.**
- **The Committee recommends that it be informed by Management when an officer, such as the Ethics Officer, who is responsible for a sensitive area related to the mandate of the IEOAC, separates from the organization as well as the circumstances associated with the departure.**
- **The Committee reiterates its recommendation that Management consider the capacity of the Ethics Office to fulfil its functions.**
- **Management should consider transferring responsibility for the whistleblower hotline from the Ethics Office to WHO/IOS.**

### **Session 8: Update on Joint Inspection Unit (JIU) reports and follow-up of recommendations**

The Senior UNAIDS Compliance Officer presented the status of the Secretariat's response to JIU recommendations. In preparation for the meeting, Committee members were provided with a matrix describing JIU recommendations to UNAIDS as well as the original JIU recommendations specific to the Joint Programme.

Four new JIU recommendations were made in 2023, and UNAIDS has already replied to three of those. Progress has been made in reviewing recent recommendations, and there are a total of 110 JIU recommendations pending, including 47 from before 2019 and 43 from 2019-2022. Some of these pending recommendations are no longer pertinent, and UNAIDS is undertaking a review to identify obsolete recommendations.

As discussed in previous Committee meetings, JIU does not differentiate between large UN agencies and much smaller entities such as UNAIDS. It was noted that responding to JIU reviews is labour-intensive, although Management has reiterated its commitment to address all JIU recommendations. Given the limited capacity of UNAIDS, the Secretariat has worked to prioritize among pending recommendations. Six JIU reports include high-priority recommendations, with most reports addressing issues that have been deemed to have medium priority. Cabinet leads have been identified for each of the pending JIU reports.

**The Committee provided the following advice:**

- **The Committee notes that UNAIDS is currently reviewing and working to implement pertinent recommendations from JIU reports that have been published in 2023. The Committee encourages Management to continue its work to develop a mechanism for the ongoing and timely review and implementation of JIU recommendations.**
- **The Committee takes note of efforts currently underway to identify JIU recommendations that are obsolete and requests that Management report to the IEOAC regarding progress in this regard.**
- **Towards clearing pending JIU recommendations, the Committee encourages Management to consider a reallocation of resources or the hiring of trainees or**

**junior resources to undertake a time-limited review and address the backlog of JIU recommendations.**

### **Session 9: Update on UNAIDS' Statement of Internal Controls**

Compliance officers updated the Committee on the Statement of Internal Controls. The process for developing the Statement was described, including managers' risk assessment, quality review of responses by the Oversight and Compliance Team, review by the Cabinet and final sign-off by the Executive Director. An online internal control framework tracks the process, provides users with links to guidance and enables the production of automated reports, such as regional overviews. The presentation to the Committee outlined key areas of risk, actions taken in each area and planned actions.

**The Committee provided the following advice:**

- **The Committee recommends that Management arrange for periodic independent validation (including one in 2024, to include at least three country offices) of the information provided through the Internal Control process.**
- **The Risk Management Committee should review the results of the Statement of Internal Control exercise.**

### **Session 10: Update on information security and the implementation of the ERP system**

The Director of Information Communication and Technology presented to the Committee on information security and ERP implementation. The organization's cybersecurity programme was described, including the creation of a cybersecurity team, establishment of cybersecurity as a "highest risk" level, quarterly phishing campaigns and development of cybersecurity policies (ongoing). From May to September 2023, the number of staff clicking on easily identifiable phishing links significantly declined, although the number of staff opening a more sophisticated malware attachment email more than doubled.

With respect to the implementation of the new ERP system, currently in development by WHO, it was noted that the go-live date has been delayed and is presently scheduled for the third quarter of 2024. The project manager for the new ERP meets regularly with UNAIDS and other entities hosted by WHO, and sessions with UN agencies currently implementing the Workday and Salesforce programmes have been held to understand associated challenges and functionalities. Potential risks and mitigation measures for roll-out of the ERP systems were described. It was noted that UNAIDS has not been satisfied by the communication with WHO regarding ERP planning, but that WHO had committed to improve communication with UNAIDS and other hosted entities.

**The Committee provided the following advice:**

- **The Committee finds that the absence of a comprehensive and well-elaborated business continuity plan is a risk for UNAIDS. The Committee recommends that Management document a set of procedures to respond in cases of disruption, including but not limited to a cybersecurity attack.**
- **The Committee recommends that Management map, identify and classify sensitive data in the organization's possession and develop appropriate measures to protect all sensitive data.**
- **The Committee will be closely monitoring the implementation of the different modules of the new ERP system.**
- **The Committee recommends that Management proactively engage with WHO to understand the functionalities of the new ERP system's project management modules. The external auditor has made a similar recommendation to WHO.**



## **Sessions 11/12: Final session to discuss/review main issues with UNAIDS Senior Management (Cabinet)**

The Committee devoted Session 11 to preparation for the meeting with Senior Management (Session 12). Both Deputy Executive Directors as well as other members of Senior Management attended Session 11, where the Committee outlined its findings and advice from its 11<sup>th</sup> meeting. It was noted that the Committee has a virtual meeting planned with the Executive Director on 30 October 2023 to discuss findings and advice from the 11<sup>th</sup> IEOAC meeting.

## **Session 13: Any other business**

Committee members expressed appreciation to the Chair for his work in 2023. The Committee elected H  l  ne Rossert as Chair for 2024 and Benoit de Schoutheete as Vice Chair. The Committee proposed the following meeting schedule for 2024:

- Virtual meeting on 13 February 2024
- In-person meeting on 20-22 May 2024
- In-person meeting on 16-18 October 2024

The Committee agreed that the Chair should attend the annual UN System Audit and Oversight Committee meeting that will be held in December in New York.

The meeting was adjourned.

## Advice from 11<sup>th</sup> meeting of the IEOAC

Advice	Follow-up
<b>General administrative issues</b>	
To enable the Secretariat to prepare for future IEOAC meetings, the Committee has committed to finalize future meeting agendas at least one month prior to the concerned meeting dates.	
The Committee requests that all meeting materials and presentations for future meetings be provided to the IEOAC at least 10 days prior to the relevant meeting dates. This will enable the Committee's subject-matter focal points to work with UNAIDS staff to make needed adaptations or improvements to meeting materials to maximize the utility of future meetings.	
<b>External evaluations and assessments of UNAIDS</b>	
The IEOAC looks forward to a robust Management response to the MOPAN assessment. Responding meaningfully to MOPAN findings and recommendations supports effective management of relationships with key donors.	
The Committee notes that UNAIDS is currently reviewing and working to implement pertinent recommendations from JIU reports that have been published in 2023. The Committee encourages Management to continue its work to develop a mechanism for the ongoing and timely review and implementation of JIU recommendations.	
The Committee takes note of efforts currently underway to identify JIU recommendations that are obsolete and requests that Management report to the IEOAC regarding progress in this regard.	
Towards clearing pending JIU recommendations, the Committee encourages Management to consider a reallocation of resources or the hiring of junior resources to undertake a time-limited review and address the backlog of JIU recommendations.	
<b>Financial situation and resource mobilization</b>	
The Committee regards the financial situation as one of the top risks facing the Joint Programme.	
The Committee has not received operational plans and key performance indicators for the Resource Mobilization Strategy. The Committee looks forward to receiving these.	
Future reports to the Committee on the financial situation and resource mobilization efforts should include substantial detail, including progress towards the key performance indicators of the Resource Mobilization Strategy.	
<b>Internal audit function</b>	
The Committee is concerned with the adequacy of the audit of audit coverage for UNAIDS in 2022-2023. The Committee looks forward to receiving a 2024 audit plan based on a robust risk assessment.	

The external quality assessment of the WHO/IOS internal audit function by KPMG should include a sample (at least two) of UNAIDS audits. WHO/IOS should continue to provide all final UNAIDS internal audit reports to the IEOAC in a timely manner.	
<b>Investigation function</b>	
The Committee recommends that WHO/IOS undertake an external quality assessment of its investigation function.	
The Committee requests WHO/IOS to share information with the IEOAC and UNAIDS management on the dates, gravity and potential risks related to the 39 allegations that WHO/IOS closed during 2023, with due regard for confidentiality.	
Management should identify and address the causes for the increase in reported allegations of sexual exploitation and abuse, sexual harassment and retaliation during 2023.	
<b>External audit function</b>	
The Committee recommends that the external auditor establish priority ratings for implementation of UNAIDS audit recommendations (high, medium, low).	
The Committee recommends that the external auditor continue to engage with WHO/IOS to identify opportunities to optimize audit coverage.	
<b>Enterprise risk management</b>	
The Committee recommends that Management compete mitigation plans for top risks facing the organization and share with the IEOAC. The Committee recognizes and takes note of the fact that extensive discussions of risks are already occurring among senior management.	
During future meetings, the Committee intends to follow up on: <ul style="list-style-type: none"> <li>• The extent of implementation of the current risk management framework,</li> <li>• The alignment of the Risk Management Committee’s activities with its Terms of Reference,</li> <li>• The role of the Operations Committee in risk management, and</li> <li>• Whether the communication between the risk management function and the executive committees is in line with the risk management framework.</li> </ul>	
<b>Ethics function</b>	
The Committee understands that there is an interim arrangement for staffing of the Ethics Office. The Committee encourages Management to act as quickly as possible to ensure permanent, ongoing staffing of the office.	
The Committee recommends that it be informed by Management when an officer, such as the Ethics Officer, who is responsible for a sensitive area related to the mandate of the IEOAC,	

separates from the organization as well as the circumstances associated with the departure.	
The Committee reiterates its recommendation that Management consider the capacity of the Ethics Office to fulfil its functions.	
Management should consider transferring responsibility for the whistleblower hotline from the Ethics Office to WHO/IOS.	
<b>Internal controls</b>	
The Committee recommends that Management arrange for periodic independent validation (including one in 2014, to include at least three country offices) of the information provided through the Internal Control process.	
The Risk Management Committee should review the results of the Statement of Internal Control exercise.	
<b>Information security and ERP implementation</b>	
The Committee finds that the absence of a comprehensive and well elaborated business continuity plan is a risk for UNAIDS. The Committee recommends that Management document a set of procedures to respond in cases of disruption, including but not limited to a cybersecurity attack.	
The Committee recommends that Management map, identify and classify sensitive data in the organization's possession and develop appropriate measures to protect all sensitive data.	
The Committee will be closely monitoring the implementation of the new ERP system.	
The Committee recommends that Management proactively engage with WHO to understand the functionalities of the new ERP system's project management module. The external auditor has made a similar recommendation to WHO.	