Agenda item 3

UNAIDS/PCB (48)/21.4

# REPORT OF THE INTERNAL AUDITOR

## Organizational Oversight Reports

UNAIDS

29 June – 2 July 2021 | Geneva, Switzerland
UNAIDS Programme Coordinating Board
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**Additional documents for this item**: UNAIDS/PCB (48)/21.5; UNAIDS/PCB (48)/21.6; UNAIDS/PCB (48)/21.7

**Action required at this meeting—the Programme Coordinating Board is invited to**:

*Take note* of the Internal Auditor's report for the financial year ended 31 December 2020

**Cost implications for the implementation of the decisions**: none

**21 May 2021**

# Report of the Internal Auditor for 2020

1. The Office of Internal Oversight Services (IOS) of the World Health Organization transmits herewith its annual report for the year 2020 for the information of the Programme Coordinating Board (PCB) of the Joint United Nations Programme on HIV/AIDS (UNAIDS).

## OBJECTIVE AND SCOPE

2. IOS provides independent and objective assurance and advisory services, designed to add value to and improve the operations of UNAIDS. Work is conducted in accordance with the International Standards for the Professional Practice of Internal Auditing promulgated by the Institute of Internal Auditors. The standards provided by the Institute have been adopted for use throughout the United Nations system and provide independent, authoritative guidance designed to ensure an effective oversight function. Using a systematic and disciplined approach, IOS helps UNAIDS accomplish its objectives by evaluating and improving the effectiveness of processes for risk management, control and governance. IOS is authorized full, free and prompt access to all records, property, personnel, operations and functions within UNAIDS which, in its opinion, are relevant to the subject matter under review.

3. The scope of work was to evaluate whether the framework of processes for risk management, control and governance, as designed and implemented by UNAIDS Management, was adequate and functioning in a manner to fulfil specific purposes. In particular, IOS assessed whether: (a) significant financial, managerial and operating information was accurate, reliable and timely; (b) staff actions complied with UNAIDS and WHO regulations, rules, policies, standards and procedures; and (c) resources were acquired economically, used efficiently, and protected adequately.

4. IOS provides oversight services to UNAIDS in accordance with the Memorandum of Understanding of 9 January 2008 between IOS and UNAIDS.[1]

**METHODOLOGY**

5. IOS views risk as the possibility of an event occurring that will influence the achievement of objectives. In order to ensure that available audit resources are focused on the areas of highest relative risk, IOS uses a risk assessment model. This model supports professional judgments made in the prioritization of the IOS annual plan of work. The model comprises three basic components: (i) the audit universe of the budget centres, drawn from the Enterprise Resource Planning (ERP) system (WHO Global Management System database); (ii) a set of weighted risk parameters which are applied consistently to obtain a relative risk ranking of entities in the audit universe; and (iii) a further screening against specific “soft” risk factors. The risk assessment process incorporates both subjective and objective measures - such as financial exposure, recent changes in staff or systems, and the internal control environment - which determine the relative risk of the auditable areas. In accordance with the IOS practice, input from UNAIDS Senior Management on potential areas of audit is also taken into consideration in the preparation of the plan of work.

6. The results of the updated audit risk assessment had been discussed with UNAIDS Management and a plan of work had been drawn up for the year 2020.

7. Due to the COVID-19 pandemic, IOS had to adapt its ways of working by adopting an “agile” plan of work. As a result of travel restrictions, most of the audits performed in 2020 were conducted in the form of desk reviews carried out from headquarters. Desk reviews do not involve travel on site and use data available from the ERP, and supporting documentation uploaded in the Enterprise Content Management System (ECM), supplemented by virtual meetings and interviews with auditees and partners. There are logical scope limitations in relation to the inability to perform certain tasks, such as: the physical verification of assets; petty cash counts; and some aspects of fleet management and the security measures in place at UNAIDS country offices (UCOs). The previous experience of IOS in conducting desk reviews facilitated the conduct of the audits during 2020. IOS also conducted two advisory assignments (see paragraphs 23 to

[1] A new Service Level Agreement for audit and investigation support is under the final stages of development.

24), the results of which were summarized in memoranda to UNAIDS Management, which included recommendations for action, as relevant.

8. At the conclusion of each audit, IOS prepared a detailed report of observations describing the internal control weaknesses and made recommendations to Management, designed to help manage risk, improve internal controls and implement effective governance within the Secretariat. In accordance with common practices across United Nations agencies, IOS uses a four-tier rating system for its overall conclusions on audits, namely (1) Satisfactory; (2) Partially satisfactory, with some improvement required; (3) Partially satisfactory, with major improvement required; and (4) Unsatisfactory.

9. In 2020, the four audits performed were rated as “partially satisfactory, with some improvement required”. This represents an improvement from 2019, when three audits were found to be “partially satisfactory, with major improvement required” and one audit “partially satisfactory, with some improvement required” (**Table 1**).

**Table 1: Summary of audit conclusions, per year**

| Audit conclusions | 2020 | 2019 | 2018 |
|---|---|---|---|
| Satisfactory | 0 | 0 | 0 |
| Partially Satisfactory (some Improvement required) | 4 | 1 | 2 |
| Partially Satisfactory (major Improvement required) | 0 | 3 | 4 |
| Unsatisfactory | 0 | 0 | 0 |
| **Total audits** | **4** | **4** | **6** |
| **Advisory reviews (no rating included)** | **2** | **-** | **-** |

10. The main findings from the IOS reports issued in 2020 on the effectiveness of internal controls are summarized hereafter. The areas with a high level of residual risk in 2020 related to the Procurement of Services, followed by the Control environment - Tone at the top, which were reported in several audits; while Direct Financial Cooperation and Programme Funding Agreements, Human Resources, and Awards, were reported once each, as outlined in **Table 2**. Overall, improvements were noted, with a significant decrease in the number of ineffective controls with a high level of residual risks in 2020 compared to the results in 2019. Additionally, there was an increase in the overall effectiveness of controls, up to 68% in 2020 compared to only 50% in 2019.

**Table 2: Total number of ineffective controls with high level of residual risk, per process**

**(for Country Offices/Liaison Offices/Regional Support Teams)**

| Process | Total number of ineffective controls with high level of residual risk | |
|---|---|---|
| | 2020 | 2019 |
| Procurement of Services | 3 | 5 |
| Control Environment | 2 | 7 |
| Direct Financial Cooperation and Programme Funding Agreements | 1 | 5 |
| Human Resources | 1 | 5 |
| Awards | 1 | |
| Asset Management | - | 3 |
| Monitoring and Performance Assessment | - | 3 |
| Risk Management | - | 3 |
| Information and Communication | - | 2 |
| Information Technology | - | 2 |
| **Total** | **8** | **35** |

**AUDITS**

**Cross-cutting**

**Data Management at UNAIDS**

11. The objective of the audit was to review the current data management processes and programmatic data governance mechanisms, and provide recommendations for potential improvement, as appropriate, taking into consideration UNAIDS' operating environment and relevant best practices. The audit focused on HIV-related data (the Global AIDS Monitoring system (GAM) and its data collection process, as well as the Epidemiology Database Management System (EDMS)). The audit covered the Strategic Information Division at UNAIDS headquarters, with input from the UNAIDS Regional Support Teams (RSTs) and the UCOs.

12. The audit found that the overall effectiveness of risk management and control processes in key areas of UNAIDS Data Management was partially satisfactory, with some improvement required.

13. Issues identified with a high or moderate level of residual risk that required Management attention related to:

    (a) Data governance and authority: (i) lack of appropriate staff at field level to meet the needs of Strategic Information, and job descriptions that require modifications to reflect the experience and qualifications needed in the field; (ii) no formal functional reporting between the UCOs and headquarters data management staff; and (iii) insufficient funding to ensure appropriate training in the field for country rapporteurs and to improve data validation and data quality for this key activity;

    (b) Data policy framework: absence of a comprehensive Data Management Policy;

    (c) Data architecture: significant reliance on offline work streams for data collection and analysis that are not formalized;

    (d) Data quality management: insufficient clarity in the reporting frequency of indicators; and

    (e) Data collection, storage, access and security: lack of email encryption to protect the transmission of information and recurring delays in data collection.

**Liaison Offices**

**African Union Liaison Office, Ethiopia (Audit Report 20/1189)**

14. The audit found that the overall effectiveness of risk management and control processes in the areas of administration and finance at the African Union Liaison Office (AULO) was partially satisfactory, with some improvement required.

15. The audit drew the attention of UNAIDS Management to the following areas with a high level of residual risk which need to be addressed as a priority:

    (a) Compliance with rules and regulations: (i) AULO staff were not raising Procurement Requisitions in the ERP, rather this was being done by UCO staff; (ii) procurement transactions were split to bypass the required approvals; and

(ii) there was a need to strengthen collaboration between AULO and the UCO to ensure a timely implementation of activities.

(b) Effectiveness and efficiency: The Memorandum of Understanding with the African Union was outdated and the Memorandum of Understanding with the Ministry of Foreign Affairs was not yet finalized.

**Country Offices**

**Country Office in Ethiopia (Audit Report No. 20/1188):**

16. The audit found that the overall effectiveness of risk management and control processes in the areas of administration and finance at the UCO was partially satisfactory, with some improvement required.

17. Control deficiencies with a high level of residual risk which need to be addressed were found in the following areas:

(a) Effectiveness and efficiency: The current distribution of work (e.g. in connection with UCO staff who perform tasks for both the UCO and AULO), leads to bottlenecks in administration and insufficient of coordination of work (e.g. unclear priorities provided to operational staff regarding operational activities/work for both the UCO and AULO).

(b) Reliability and integrity: (i) For the current “CHECK” (Community Health Education, Capacity and Knowledge building) project, weaknesses were identified in the planning process (e.g. insufficient clarity regarding the specific outcomes of the project); and (ii) Sufficient delegation of authority was not obtained to sign local donor agreements.

(c) Compliance with rules and regulations: (i) Programme Review Committee approval was not systematically obtained before the activity took place for procurement of services; (ii) adjudication reports were not duly signed and dated; and (iii) in some procurement processes, insufficient bids were collected and compared.

**Country Office in Côte d'Ivoire (Audit Report No. 20/1174):**

18. The audit found that the overall effectiveness of risk management and control processes in the areas of administration and finance at the UCO was partially satisfactory, with some improvement required.

19. Observations with a moderate level of residual risk, which need to be addressed by the UCO or the RST respectively, related to:

20. Under the UCO's responsibility:
    (a) Insufficient detail in the preparation of budgets supporting the procurement of services;
    (b) Adjudication reports not adequately documented;
    (c) Technical reports from implementing partners not timely uploaded in the ERP;
    (d) Absence or late Programme Review Committee approval of procurement transactions;
    (e) Contracts not signed in a timely manner; and
    (f) Insufficient travel planning.

21. Under the RST's responsibility: the approval set up in the ERP did not reflect the approval limits established in the official delegation of authority (a separate recommendation was issued in this area, which is under the responsibility of headquarters).

**<u>Advisory reviews</u>**

22. In accordance with its Charter, IOS "*may provide advisory services to WHO Management*[2] *to the extent that its independence and objectivity are not compromised. Such provision is based on IOS's knowledge of governance, risk management and controls, and of WHO activities. IOS may participate in reviewing draft policies, guidance, systems and work processes, but shall not participate in the decision-making process*".[3]

[2] In this context, applies to UNAIDS Management.
[3] Office of Internal Oversight Charter (version March 2019), Section C "Advisory Services", paragraph 12.

**Compliance and management issues at the Country Office in Congo**

23. The advisory review covered selected operational areas at the UCO and reviewed Management actions regarding a specific set of transactions. The advisory report included observations of non-compliance or control weaknesses, and made recommendations for consideration by UNAIDS Management in the areas of: (i) use of the official car by Management; (ii) settlement of overtime to the temporary driver; (iii) replenishment of petty cash; (iv) recording of staff leave; and (v) implementation of the recommendations contained in the wellness and capacity-building mission report. IOS also advised UNAIDS Management to remind UCO Management and staff of the requirements to adhere to the Organization's rules and to exercise restraint in actions and commitments that could represent a risk to the Organization's reputation.

**Compliance issues in the travel and procurement areas at the Country Office in South Africa**

24. The objective of the advisory review was to assess compliance with UNAIDS rules and regulations in the travel and procurement areas at the UCO. IOS observed non-compliance relating to insufficient supporting documentation uploaded by staff in the ERP/ECM systems, and insufficient supervision by managers in the monitoring of travel and Agreements for Performance of Work (APWs) for the procurement of services. IOS advised UNAIDS Management to remind UCO staff and supervisors of the requirements to adhere to the Organization's rules and to exercise restraint in actions and commitments that could represent liabilities to the Organization and increase reputational risk.

**GOOD PRACTICES**

25. IOS' work during the year 2020 also noted the following examples of good practices:

26. In relation to Data Management, all parties interviewed highlighted that the work performed by the Strategic Information Division at UNAIDS headquarters adds value in providing information on the situation of the epidemic on a regular basis. This was specifically reflected in that:

(a) Staff have a good technical knowledge, and data is verified by involving all key stakeholders in the process, to ensure a holistic approach that provides broad acceptance of the data that is published.

(b) The tools used, such as the GAM and AIDSInfo, not only provide information that is comprehensive but is also used by other stakeholders to develop their workplans or to prepare grant requests.

(c) Important governing mechanisms have been established, such as the Monitoring Technical Advisory Group, which is crucial to obtain key stakeholders' agreement on the indicators to be reported. For example, the Programme Coordinating Board (PCB) report of the 45th meeting (2019) stated that UNAIDS was an "*indispensable partner for the Global Fund and PEPFAR*[4]*, enabling them to have maximum impact. That support could be strengthened further with improved data for designing effective responses*."

(d) Monitoring of all relevant websites is established. The number of reported users of the AIDSInfo website increased significantly between 2017 and 2020.

(e) The GAM process provides an example of how UNAIDS, the cosponsors and other key stakeholders, collaborate efficiently towards one goal (innovative network-sharing).

(f) Feedback from the IOS audit survey and interviews of UNAIDS field office staff concluded that headquarters staff are responsive and technically sound.

27. In relation to UCOs, we noted some examples of improvement in internal coordination, as follows:

(a) UCOs cooperate effectively with the WHO Country Offices and conduct joint internal training on common topics of interest (e.g. UCO Côte d'Ivoire), which leads to cost savings.

[4] PEPFAR: President's Emergency Plan for AIDS Relief.

(b) There was positive feedback from UNAIDS staff regarding the current Management approach to strengthen the office working environment (e.g. UCO Ethiopia).

(c) A network was established with other UNAIDS Liaison Offices (New York and Washington), as well as with RSTs. Communication between AULO with UCO colleagues was fruitful; for example, draft proposals to external partners were jointly prepared (Economic Commission for Africa and the African Union). There was also a high visibility with the African Union (e.g. leveraging the UNAIDS Executive Director's visits during the African Union summits).

**INVESTIGATIONS**

28. Reports of concern relating to UNAIDS and their follow-up are managed by IOS. The receipt of reports of concern is the first step in a comprehensive investigation process conducted by IOS to consider the reported allegations of potential misconduct. All reports of concern received in IOS are reviewed by the IOS Intake Committee to determine whether the allegations are within IOS' mandate and should be further processed, referred to Management for consideration, or closed.

29. In accordance with standard procedures, once an investigation is completed, the related investigation report is forwarded to the UNAIDS Executive Director for consideration of the findings, conclusions and proposed recommendations for action on any related disciplinary or other measures, as applicable.

30. In 2020, 11 new reports of concern involving UNAIDS and its resources were received and considered by IOS. As depicted in **Table 3** below, there was a decrease in the number of reports of concern received in 2020 compared with the 17 and 19 reports that had been received in 2018 and 2019, respectively. The reports of concern in 2020 comprised fraud, failure to comply with professional standards, harassment, and sexual harassment. In comparison to 2019, there was an increase in the reports of sexual harassment and harassment and a decrease in the reports of fraud.

**Table 3: Comparison of typology of reports of concern in 2018-2020**

| Type of report of concern | 2018 | 2019 | 2020 |
|---|---|---|---|
| Fraud | 5 | 9 | 5 |
| Failure to comply with professional standards | 4 | 1 | 1 |
| Recruitment irregularity | 0 | 3 | 0 |
| Harassment | 1 | 2 | 3 |
| Sexual Harassment | 1 | 1 | 2 |
| Sexual Exploitation and abuse | 0 | 0 | 0 |
| Retaliation | 1 | 1 | 0 |
| Other | 5 | 2 | 0 |
| **Total** | **17** | **19** | **11** |

31. The five reports of alleged fraud schemes received in 2020 included extortion, misappropriation, forgery, and procurement irregularities. Two of the fraud-related allegations were unsubstantiated and have been closed. Two cases are pending closure as there was insufficient evidence to initiate an investigation in one of the cases, and the other case was unsubstantiated. The remaining case is currently under investigation.

32. Overall, of the 11 reports of concern received in 2020, five cases were unsubstantiated and have been closed; two additional cases were also unsubstantiated and are pending closure; and the remaining four cases are under investigation.

## FOLLOW-UP AND IMPLEMENTATION

33. IOS monitors the implementation of all its recommendations to ensure either that action has been taken effectively by Management or that Senior Management has accepted the risk of not taking action. Audit recommendations are categorized by priority and residual risk. Reporting on and monitoring of each individual audit recommendation is performed using a web-based portal, which provides automated email notifications to responsible officers of upcoming milestones for action on the progress of implementation.

34. Since the prior Report of the Internal Auditor, IOS is pleased to report that, as of 20 May 2021, it was able to close seven audits (12/895, 14/969, 15/997, 16/1008, 17/1102, 17/1110 and 17/1121). There are still nine open audit recommendations from three long outstanding audits (see **Table 4**). Nevertheless, the number of “open” overdue recommendations has been significantly reduced to 6%, compared with 21%

as of the prior year. See **Annex 1** for a detailed status by individual audit report.[5] The percentage of closed recommendations has also improved, representing 72% of the total number of recommendations (excluding recommendations not yet due) as of 20 May 2021, compared to 54% as of 11 May 2020.

**Table 4: Situation of old outstanding UNAIDS audits, as of 20 May 2021**

| Audit Report No. | Audit Title | Responsible Officer | # of Years since Report Issuance | Number of Recs in Progress | Number of Recs with high residual risk | Comments on changes since prior year's report (11 May 2020) |
|---|---|---|---|---|---|---|
| 16/1035 | UNAIDS Country Office in Ghana | UNAIDS Country Director | 4.4 | 5 | 2 | 27 recommendations closed during the period |
| 17/1101 | UNAIDS Country Office in Tanzania | UNAIDS Country Director | 3.7 | 1 | 0 | Status update received during the period |
| 17/1117 | Resource Mobilization at UNAIDS headquarters | Director External and Donor Relations, UNAIDS | 3 | 3 | 2 | 14 recommendations closed during the period |

35. In May 2021, we agreed to close Audit Report 12/895 on Telephone expenses at UNAIDS, as UNAIDS Management confirmed that they accepted the current level of residual risk relating to the three outstanding recommendations on the "Recovery system for private calls". Management has communicated that they are committed to "*Building on the lessons learned from the new HQ contract and the extensive remote working modalities used during the Covid scenario UNAIDS will update its process for the provision of communication devices to ensure more efficient management overall and increased flexibility to respond to market specificities in each region*".

36. In considering further progress on implementation of audit recommendations, we note that recurring issues have been identified in the following areas, suggesting that UNAIDS should adopt a more "holistic approach" to achieve sustainable improvements in these high-risk areas (some of the below issues are repeated from last year's report):

[5] Data available in the audit management web-based portal (TeamMate+), as of 20 May 2021.

- Noncompliance with procurement procedures and recurring situations where the competitive bidding process was waived reportedly due to a sole source of supply;
- Insufficient detail in the budgets and requirements specifications to identify the services that need to be acquired; and
- Slow human resources processes, particularly in relation to replacement of UNAIDS Country Directors and other key positions at some UCOs. This is attributed mainly to the mobility process, which leads to posts being vacant for significant periods. Also, generic job profiles often lead to staff with insufficient skills being placed on positions in the field.

37. We also take the opportunity to raise an old outstanding issue regarding the need to implement a system to request Declaration of Interest (DOI) from Experts under UNAIDS contracts, or working on a voluntary basis, or participating in scientific or technical advisory meetings, and others. The process to finalize the DOI for Experts templates was delayed; we were informed that they are planned to be finalized by the third quarter of 2021. We recommend that this be addressed such that a uniform approach can be adopted. We will monitor this area in the course of the upcoming audits of UCOs.

## MAIN OPERATIONAL RISKS AND OPPORTUNITIES FACING UNAIDS

38. The COVID-19 pandemic has had a significant impact on the work of the Organization, and this may continue throughout 2021 and beyond. Similar to the previous year, staff interviewed noted concerns related to the implementation of the HIV response in the field. IOS will continue with remote work and explore opportunities for advisory work relevant to such response.

## ACTION BY THE PROGRAMME COORDINATING BOARD

39. The Programme Coordinating Board is invited to take note of this report.

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**Annex 1**

# Implementation Status Dashboard for Internal Audit Recommendations, as at 20 May 2021

| | | | | | Status as of 11-05-2020 | | | | Status as of 20-05-2021 | | | | | High Residual Risk | | High Priority | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Audit No. | Audit Title | Responsible Manager | Date of Final Report | # of Years since Report Issuance | Number of Recs | Open | In Progress | Closed | Number of Recs | Open | In Progress | Closed | Implementation Rate | Not Closed* | In progress | Not Closed* | In Progress | Comments on changes since previous status report (11-05-2020) |
| **Audit Reports of the 2012 Workplan** | | | | | | | | | | | | | | | | | | |
| 12/895 | Telephone Expenses at UNAIDS Headquarters | Director PFA, UNAIDS | 12-Oct-12 | 8.6 | 27 | 0 | 3 | 24 | N/A | N/A | N/A | N/A | #N/A | #N/A | #N/A | #N/A | #N/A | Audit closed since the last status update |
| **Audit Reports of the 2014 Workplan** | | | | | | | | | | | | | | | | | | |
| 14/969 | UNAIDS Quality Assurance at HQ | Director PFA, UNAIDS | 18-Aug-14 | 6.8 | 16 | 0 | 4 | 12 | N/A | N/A | N/A | N/A | #N/A | #N/A | #N/A | #N/A | #N/A | Audit closed since the last status update |
| **Audit Reports of the 2015 Workplan** | | | | | | | | | | | | | | | | | | |
| 15/997 | Programme Funding Agreements and Direct Financial Cooperation at UNAIDS | Director PFA, UNAIDS | 1-Mar-16 | 5.2 | 15 | 0 | 3 | 12 | N/A | N/A | N/A | N/A | #N/A | #N/A | #N/A | #N/A | #N/A | Audit closed since the last status update |
| **Audit Reports of the 2016 Workplan** | | | | | | | | | | | | | | | | | | |
| 16/1008 | Field and Remote IT Support in Nairobi, Kenya | Senior Advisor Change Management | 16-Mar-17 | 4.2 | 18 | 0 | 7 | 11 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | Audit closed since the last status update |
| 16/1035 | UCO in Ghana | UNAIDS Country Director | 8-Dec-16 | 4.5 | 32 | 1 | 31 | 0 | 32 | 0 | 5 | 27 | 84% | 2 | 2 | 3 | 3 | 27 recommendations closed during the period |
| **Audit Reports of the 2017 Workplan** | | | | | | | | | | | | | | | | | | |
| 17/1101 | UCO in Tanzania | UNAIDS Country Director | 10-Aug-17 | 3.8 | 35 | 0 | 1 | 34 | 35 | 0 | 1 | 34 | 97% | 0 | 0 | 0 | 0 | No formal response received during the period |
| 17/1102 | UNAIDS Regional Support Team MENA | RST Director MENA | 20-Oct-17 | 3.6 | 28 | 0 | 7 | 21 | N/A | N/A | N/A | N/A | #N/A | #N/A | #N/A | #N/A | #N/A | Audit closed since the last status update |
| 17/1110 | UCO in Egypt | UNAIDS Country Director | 8-Dec-17 | 3.5 | 16 | 0 | 2 | 14 | N/A | N/A | N/A | N/A | #N/A | #N/A | #N/A | #N/A | #N/A | Audit closed since the last status update |
| 17/1117 | Resource Mobilization at UNAIDS Headquarters | Director External and Donor Relations, UNAIDS | 1-May-18 | 3.1 | 35 | 2 | 15 | 18 | 35 | 0 | 3 | 32 | 91% | 2 | 2 | 2 | 2 | 14 recommendations closed during the period |
| 17/1121 | UNAIDS Regional Support Team EECA | RST Director EECA | 2-May-17 | 4.1 | 36 | 0 | 5 | 31 | N/A | N/A | N/A | N/A | #N/A | #N/A | #N/A | #N/A | #N/A | Audit closed since the last status update |
| **Audit Reports of the 2018 Workplan** | | | | | | | | | | | | | | | | | | |
| 18/1140 | UCO in the Democratic Republic of Congo | UNAIDS Country Director | 20-Jul-18 | 2.8 | 50 | 0 | 16 | 34 | 50 | 0 | 9 | 41 | 82% | 3 | 3 | 4 | 4 | 7 recommendations closed during the period |
| 18/1146 | UCO in Haiti | UNAIDS Country Director | 28-Sep-18 | 2.6 | 49 | 31 | 6 | 12 | 49 | 1 | 14 | 34 | 69% | 4 | 3 | 7 | 6 | 22 recommendations closed during the period |
| 18/1151 | UCO in Cameroon | UNAIDS Country Director | 4-Oct-18 | 2.6 | 49 | 0 | 11 | 38 | 49 | 0 | 2 | 47 | 96% | 1 | 1 | 1 | 1 | 9 recommendations closed during the period |
| 18/1153 | Agreements for Performance of Work at UNAIDS | Director PFA, UNAIDS | 25-Mar-19 | 2.2 | 28 | 5 | 1 | 22 | 28 | 0 | 2 | 26 | 93% | 1 | 1 | 1 | 1 | 4 recommendations closed during the period |
| 18/1158 | UNAIDS Regional Support Team ESA | RST Director ESA | 19-Jul-19 | 1.8 | 47 | 21 | 26 | 0 | 47 | 7 | 8 | 32 | 68% | 2 | 2 | 4 | 2 | 32 recommendations closed during the period |
| 18/1159 | UCO in Mozambique | UNAIDS Country Director | 5-Jun-19 | 2.0 | 32 | 32 | 0 | 0 | 32 | 0 | 9 | 23 | 72% | 3 | 3 | 4 | 4 | 23 recommendations closed during the period |
| **Audit Reports of the 2019 Workplan** | | | | | | | | | | | | | | | | | | |
| 19/1168 | UCO and the Regional-Sub Office in Jamaica | RST Director RSJ | 28-Oct-19 | 1.6 | 37 | 36 | 1 | 0 | 37 | 0 | 19 | 18 | 49% | 6 | 6 | 4 | 4 | 18 recommendations closed during the period |
| 19/1170 | UCO in Malawi | UNAIDS Country Director | 5-Feb-20 | 1.3 | 45 | 45 | 0 | 0 | 45 | 2 | 23 | 20 | 44% | 7 | 5 | 6 | 5 | 20 recommendations closed during the period |
| 19/1179 | UNAIDS Regional Support Team WCA | RST Director WCA | 28-Apr-20 | 1.1 | 35 | 35 | 0 | 0 | 35 | 1 | 5 | 29 | 83% | 0 | 0 | 2 | 2 | 29 recommendations closed during the period |
| 19/1183 | UCO in Botswana | UNAIDS Country Director | 21-Aug-20 | 0.7 | 34 | 34 | 0 | 0 | 34 | 9 | 12 | 13 | 38% | 2 | 1 | 5 | 4 | 13 recommendations closed during the period |
| **Audit Reports of the 2020 Workplan** | | | | | | | | | | | | | | | | | | |
| 20/1166 | Advisory Service UCO Congo | RST Director WCA | 2-Mar-20 | 1.2 | N/A | N/A | N/A | N/A | 10 | 7 | 0 | 3 | 30% | N/A | N/A | N/A | N/A | 3 recommendations closed during the period |
| 20/1174 | UCO Côte d'Ivoire | UNAIDS Country Director | 15-Dec-20 | 0.4 | N/A | N/A | N/A | N/A | 12 | 12 | 0 | 0 | 0% | 0 | 0 | 0 | 0 | No formal comments received during the period (some of the recommendations are not yet due) |
| 20/1176 | Advisory Review of the Travel and Procurement documentation UCO South Africa | UNAIDS Country Director | 12-Oct-20 | 0.6 | N/A | N/A | N/A | N/A | 10 | 0 | 1 | 9 | 90% | N/A | N/A | N/A | N/A | 9 recommendations closed during the period |
| 20/1188 | UCO Ethiopia | UNAIDS Country Director | 23-Aug-20 | 0.7 | N/A | N/A | N/A | N/A | 29 | 0 | 13 | 16 | 55% | 0 | 0 | 0 | 0 | 16 recommendations closed during the period |
| 20/1189 | African Union Liaison Office | Director AULO | 31-Aug-20 | 0.7 | N/A | N/A | N/A | N/A | 31 | 10 | 9 | 12 | 39% | 6 | 3 | 9 | 5 | 12 recommendations closed during the period |
| 20/1190 | Data Management at UNAIDS | Director, Strategic Information and Evaluation | 13-May-21 | 0.0 | N/A | N/A | N/A | N/A | 15 | 15 | 0 | 0 | N/A | N/A | N/A | N/A | N/A | Recommendations not due yet |
| **Audit Reports of the 2021 Workplan** | | | | | | | | | | | | | | | | | | |
| 21/1199 | UCO in Uganda *(draft report)* | UNAIDS Country Director | Draft Report Issued | | N/A | N/A | N/A | N/A | 33 | 33 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | Audit final report not yet issued |

**** Not Closed = either Open or In Progress***

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **ALL RECOMMENDATIONS** | **664** | **242** | **139** | **283** | **648** | **97** | **135** | **416** |
| | **100%** | **36%** | **21%** | **43%** | **100%** | **15%** | **21%** | **64%** |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **EXCLUDING RECOMMENDATIONS NOT DUE** | **565** | **121** | **138** | **306** | **542** | **33** | **116** | **393** |
| | **100%** | **21%** | **24%** | **54%** | **100%** | **6%** | **21%** | **73%** |

***Legend for explanations of colour coded conditional formatting***

| Criteria | # of Years since Report Issue |
|---|---|
| Final report issued less than one year ago | 0.8 |
| Final report issued between 1 and 1.3 years ago (1.3 years corresponds to the target closing time for an IOS audit) | 1.1 |
| Final report issued more than 1.3 years ago (i.e. > than the target closing time for an IOS audit) | 1.3 |

| Criteria | Implementation Rate |
|---|---|
| Implementation rate more than 85% | > 85% |
| Implementation rate between 50% and 85% | 50% to 85% |
| Implementation rate less than 50% | < 50% |

| Criteria | Percentage of Overdue implementation* |
|---|---|
| More than 50% overdue | >50% |
| Between 15% and 50% overdue | 15% to 50% |
| Less than 15% overdue | <15% |

| Criteria | High Residual Risk or High Priority Overdue / Not Closed |
|---|---|
| Response from auditee not due yet | N/A |
| One or more recommendations of high residual risk or high priority | >= 1 |
| No recommendations of high residual risk or high priority priority | 0 |