

**REPORT OF THE WORK OF THE
OFFICE OF INTERNAL OVERSIGHT
SERVICES FOR 2023**

Organizational oversight reports

Additional documents for this item:

Report of the External Auditor (UNAIDS/PCB (54)24.15)

Report of the Ethics Office (UNAIDS/PCB (54)24.16)

Report of the UNAIDS Independent External Oversight Advisory Committee (UNAIDS/PCB (54)24.17)

Management response to the Organizational oversight reports (UNAIDS/PCB (54)24.18)

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

- *Take note* of the Internal Auditor report for the financial year ended 31 December 2023;

Cost implications for the implementation of the decisions: none

17 May 2024

Report of the work of the Office of Internal Oversight Services for 2023

1. The Office of Internal Oversight Services (IOS) of the World Health Organization transmits herewith its annual report for the year 2023 for the information of the Programme Coordinating Board (PCB) of the Joint United Nations Programme on HIV/AIDS (UNAIDS).

OBJECTIVE AND SCOPE OF WORK

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 making recommendations to improve the effectiveness of processes for risk management, internal control and governance. IOS is also responsible for conducting administrative fact-finding investigations of alleged wrongdoing reported to the Office, in accordance with the Uniform Principles and Guidelines for Investigations endorsed by the 10th Conference of International Investigators.

3. The scope of work was to evaluate whether the framework of processes for governance, risk management, and internal control, as designed and implemented by UNAIDS Management, are adequate and functioning in a manner to fulfil the intended purpose. IOS assessed whether: (a) risks were appropriately identified and managed; (b) significant financial, managerial and operating information was accurate, reliable and timely; (c) staff actions complied with UNAIDS and WHO regulations, rules, policies, standards and procedures; and (d) resources were acquired economically, used efficiently, and protected adequately. IOS is authorized full, free and prompt access to all records, property, personnel, operations and functions within the Organization which, in its opinion,

are relevant to the subject matter under review. There were no limitations to the scope of work of IOS during 2023.

4. IOS provides the above-mentioned oversight services to UNAIDS in accordance with terms outlined in the revised Memorandum of Understanding (MoU)¹ between UNAIDS and IOS, dated January 2022.

MANAGEMENT OF IOS

5. During 2023, IOS maintained regular contact with the Organization's External Auditor to coordinate audit work and avoid overlaps in coverage. IOS provided copies of internal audit reports to the External Auditor. IOS regularly participated in meetings of the Independent Expert Oversight Advisory Committee (IEOAC) to maintain an open dialogue with its members and implement their guidance and recommendations on matters under their oversight responsibilities. IOS also maintained regular contact with other departments of the Organization and continued to work with UNAIDS accountability functions to further contribute to the strengthening of UNAIDS corporate values.

6. IOS uses a functional case-management system based on SharePoint technology which serves as a confidential repository for investigation case files.

7. IOS maintains an internal quality assurance and improvement programme for its audit function, which includes engagement-level quality assurance; ongoing self-assessments, including feedback from clients; and an external quality assessment every five years. An independent validation of the audit function was carried out in 2023. It concluded that the audit function "generally conforms" with the mandatory elements of the International Professional Practices Framework, the highest possible rating accredited by the Institute of Internal Auditors. The results of which will be reported to the 78th World Health Assembly in May 2024. Also in 2023, the Office of Investigations underwent an external quality assessment to provide assurance that the reformed structure of the Office of Internal Oversight Services was fit for purpose to serve the current and evolving needs of the Organization and that it adequately addressed, in a proactive and innovative manner, organizational risks. The review was concluded in February 2024.

¹ The initial MoU between UNAIDS and IOS was signed in 2008 and updated in January 2023.

AUDIT METHODOLOGY

8. IOS views risk as the possibility of an event occurring that will influence the achievement of objectives. 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, which have been shared with the IEOAC. The model is comprised of three basic components: (i) the audit universe of the budget centres and cross-cutting areas, drawn from the Enterprise Resource Planning (ERP) system (also known as 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 IOS’ procedures, input from UNAIDS senior Management on potential areas of audit is also taken into consideration in the preparation of the annual audit plan of work.

9. The results of the updated audit risk assessment had been discussed with UNAIDS Management and a plan of work subsequently prepared for the year 2023.

10. At the conclusion of each audit, IOS prepared a detailed report of observations describing the internal control weaknesses observed and made recommendations to Management, designed to help manage risk, improve internal controls, improve efficiency in operational processes and value for money, and implement an effective governance within the Secretariat. IOS uses a four-tier rating system for its audit conclusions, namely (1) Satisfactory; (2) Partially satisfactory, with some improvement required; (3) Partially satisfactory, with major improvement required; and (4) Unsatisfactory.

11. In 2023, all audits performed were rated as “partially satisfactory, with some improvements required.” For comparison purposes, in 2022, one audit was found to be “partially satisfactory, with some improvements required”, and three audits were found to be “partially satisfactory, with major improvement required.” (see **Table 1**).

Table 1: Summary of audit conclusions, for the period 2021-2023

| Audit conclusions | 2023 | 2022 | 2021 |
|---|----------|----------|----------|
| Satisfactory | 0 | 0 | 1 |
| Partially Satisfactory (some Improvement required) | 3 | 1 | 3 |
| Partially Satisfactory (major Improvement required) | 0 | 3 | 1 |
| Unsatisfactory | 0 | 0 | 0 |
| Total audits | 3 | 4 | 5 |
| Advisory reviews (no rating included) | 0 | 1 | 1 |

12. The main findings from IOS audit reports issued in 2023 on the effectiveness of internal controls are summarized hereafter. The only area with a high level of residual risk found in 2023 related to Direct Financial Cooperation (DFC) and Programme Funding Agreements (PFAs), which was also reported ineffective in 2022, as outlined in **Table 2**.

Table 2: Number of ineffective controls with a high level of residual risk, per process (for Country Offices/Multi-Country Offices/Liaison Offices/Regional Support Teams)

| Process | Total number of ineffective controls with high level of residual risk | | |
|---|---|--------------------------------|--------------------------------|
| | 2023 Number of audits: 2 | 2022 Number of audits: 3 | 2021 Number of audits: 4 |
| Control Environment | 1 | 1 | 0 |
| Risk Management | 0 | 0 | 2 |
| Human Resources | 0 | 1 | 1 |
| Procurement of Services | 0 | 1 | 0 |
| Direct Financial Cooperation and Programme Funding Agreements | 5 | 5 | 7 |
| elmprest and Petty Cash | 0 | 0 | 1 |
| Travel | 0 | 1 | 0 |
| Asset Management | 0 | 1 | 1 |
| Awards | 0 | 2 | 3 |
| SSA/Project Personnel/Interns | 0 | 1 | 0 |
| Security | 0 | 0 | 2 |
| Information and Communication | 0 | 1 | 0 |
| Monitoring and Performance Assessment | 0 | 1 | 0 |
| Total | 6 | 15 | 17 |

13. Overall, we noted an improvement in the effectiveness of controls tested, up to 71% in 2023, compared to 55% in 2022 (and 70% in 2021). The number of controls with a high level of residual risk also decreased from 8.7% in 2022 to 5% in 2023. Based on the audit work conducted in 2023, IOS identified the process areas with the lowest effectiveness of internal controls and, more significantly,

the highest levels of residual risk (see [Annex 2](#)) with a potential negative impact on the Organization's operations and achievement of results. IOS has also prepared a meta-analysis of the results obtained from audits of UNAIDS country offices (UCOs), multi-country offices (MCOs), and Regional Support Teams (RSTs) conducted during the period 2021-2023 in order to demonstrate the overall trends in the compliance with WHO's rules and regulations across operating processes (see [Annex 3](#), which provides a summary trend analysis of audit findings at UCOs, by process area and year, for the period 2021-2023).

14. Other areas covered through WHO audits² or cross-cutting audits in 2023 were:

- WHO Staff Health Insurance: the objective of the audit was to assess the governance, risk management, and control processes for the reimbursement of medically recognized health care at the WHO Staff Health Insurance office for efficiency in resource use, compliance with WHO regulations, policies, and procedures, integrity of financial and operational information, and safeguarding of assets. This audit is currently in progress.
- IOS representatives attended the regular meetings of the Business Management System (BMS) Programme Board, as observers. With respect to the implementation of BMS, IOS notes that progress is slower than originally expected. In consultation with the BMS Programme Board, the initial project timeline has been extended and the budget for BMS implementation has been expanded. The Programme Board and BMS management have invested significant effort and undertaken numerous initiatives to overcome challenges encountered (for example, process design and software functionality gaps, and technical integration complexities between the BSM components). Progress and the related risks will continue to be monitored.
- IOS periodic data analytics procedures (i.e., continuous audit process) also included steps to identify potential issues relevant to UNAIDS ERP processes.

² Document WHA77/23, Report of the Internal Auditor.

AUDITS CONDUCTED

Cross-cutting

Communications at the Joint United Nations Programme on HIV/AIDS (Audit Report 23/1251)

15. The objective of the audit was to assess the effectiveness of the governance, risk and internal control processes for Communications at UNAIDS. The work was performed with respect to the (i) Governance, structure, and authority: Roles and responsibilities; decision-making process; oversight for UNAIDS' communications at all levels (headquarters, regions, countries) and interaction with other units across the Organization (e.g. Data for Impact, Science Services and Systems for all, and others); (ii) Strategy: Definition and provision of the long-term vision for managing communications; identification of the key stakeholders, and others; (iii) Policy framework in place; (iv) Control activities: Contractual partners and testing of transactions of the Communications department (compliance testing - e.g. review of compliance with UNAIDS clearance requirements for communication materials); (v) Repository, storage, access and security and use of data: Databases, validation of data, and presentation (e.g. emails, information available on Intranet and Internet PowerPoint slides, and others) of communication materials, internally and; and (vi). Monitoring and evaluation of communication materials.

16. The audit found that the overall effectiveness of risk management and internal controls in key areas of communications at UNAIDS was partially satisfactory, with some improvements required.

17. Issues identified with a high level of residual risk which require Management's attention included the following:

- (a) Policy documents were not systematically updated. A long-term strategy needs to be developed in this area;
- (b) Risks related to communication that go across the Organization were not systematically assessed from an end-to-end perspective; and
- (c) A survey on internal and external communications at UNAIDS had not been conducted recently. The recommendations of the evaluations and audits of communications conducted in 2020 and 2022 had not been followed up to assess whether all recommendations have been addressed.

18. Additionally, statistics on the phases of the publication processes were not prepared in a sufficiently detailed manner to identify bottlenecks in the approval process of publications and/or to address them in a timely manner. We have included a recommendation in the report in this area, which is under the responsibility of Data for Impact.

19. Good practices were also noted, as follows: (i) with the new organizational structure put in place in mid-2022, communications at UNAIDS have improved as the communications area has become more structured with a short-term vision, and compliance with the communication policy has been strengthened; (ii) indicators to measure the relevance of communication efforts have been introduced; and (iii) the Performance and Learning Management (PALM) system process allows matrix Communications Unit managers to be included to assess performance of staff who do not directly report to the Communications unit.

Country Offices and Multi Country Offices

Country Office in Rwanda (Audit Report No. 23/1258)

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

21. The audit identified the following areas with a high level of residual risk that should be addressed as a priority by Management:

- (i) Funding Authorization and Certification of Expenditure (FACE) reports for PFAs were not properly completed, and the supervisory review was not adequately evidenced. Additionally, spot checks of supporting documentation were not documented;
- (ii) Implementing Partners (IPs) of PFAs had not been sufficiently provided with practical guidance/training to ensure FACE reports meet UNAIDS expected standards; and
- (iii) The UCO had no copy of a document governing the legal status of the office in the country.

22. Observations with a moderate level of residual risk related to the following: (i) the recruitment process was lengthy, leading to additional workload for staff; (ii) expenditure categories were not properly selected and recorded; (iii) adjudication reports did not properly document the efforts undertaken to obtain best value for money; (iv) petty cash recording had some issues of non-compliance; (v) internet services were frequently interrupted, leading to disruptions in the work of staff; (vi) physical verification of fixed assets was not conducted on an annual basis, as required; (vii) vehicle logbooks were not adequately completed and reviewed, and fuel consumption was not adequately monitored; (viii) ERP access rights were not regularly reviewed; and (x) a security assessment had not been conducted recently.

Multi Country Office in Togo and Benin (Audit Report No. 23/1263)

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

24. Control deficiencies with a high level of residual risk which need to be addressed by UNAIDS Management as a priority, were found in the following areas:

- (i) Funding Authorization and Certification of Expenditure (FACE) reports for DFC and PFAs were not properly completed. Additionally, spot checks of supporting documentation were not documented; and
- (ii) Implementing Partners (IPs) of DFC and PFAs had not been sufficiently provided with practical guidance/training to ensure FACE reports meet UNAIDS expected standards.

25. Observations with a moderate level of residual risk related to the following: (i) travel planning and submission of travel claims had weaknesses; (ii) handover documentation was deficient; (iii) meetings with co-sponsors in Benin were not conducted on a regular basis; (iv) Information Technology equipment was not adequate for some staff; (v) for the Benin office, vehicle logbooks were not adequately reviewed, and fuel consumption was not adequately monitored; and (vi) a security assessment had not been conducted recently.

26. Some contracts for procurement do not indicate the start date of activities, and ERP access rights are not shared with the MCO on a routine basis to verify an appropriate setup. We have included recommendations in the report in this area, which is under the responsibility of headquarters.

FOLLOW-UP AND IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS

27. IOS monitors the implementation of all its audit 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, and are monitored against a target implementation date. 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.

28. Since the prior Report of the Internal Auditor in 2023, IOS is pleased to report that, as of 29 April 2024, it was able to close twelve audits, including all long overdue audits (see **Table 3**). Moreover, IOS notes that the number of recommendations outstanding decreased over the period 2023-2024 from a balance of 113 recommendations on 26 April 2023 to 72 recommendations as of 29 April 2024 (of which 22 are overdue). Since the last Report, IOS has closed 105 recommendations from previous audits. The number of “open” and “in progress” overdue recommendations (excluding recommendations not yet due) represent 4.9% of all recommendations, which has shown improvement in that this has decreased from 22% compared to the previous year (see **Annex 1** for a detailed status by individual audit reports).³ IOS is pleased to note a significant improvement in the implementation of the recommendations compared to previous years.

Table 3: List of audits closed since April 2023 (as at 29 April 2024)

| Audit no. | Audit title | Date of final report | Closing date | Months to close the audit |
|-----------|---|----------------------|--------------|---------------------------|
| 18/1158 | UNAIDS Regional Support Team ESA | 2019/07 | 2023/06 | 47 |
| 18/1159 | UCO in Mozambique | 2019/06 | 2024/04 | 58 |
| 19/1170 | UCO in Malawi | 2020/02 | 2024/04 | 50 |
| 19/1183 | UCO in Botswana | 2020/08 | 2024/04 | 43 |
| 20/1188 | UCO Ethiopia | 2020/08 | 2023/09 | 36 |
| 20/1189 | African Union Liaison Office | 2020/08 | 2024/03 | 42 |
| 20/1190 | Data Management at UNAIDS | 2021/05 | 2024/04 | 34 |
| 21/1199 | UCO in Uganda | 2021/06 | 2024/03 | 32 |
| 21/1221 | UCO in Zimbabwe | 2022/02 | 2024/04 | 26 |
| 22/1231 | UCO in Mali | 2022/07 | 2024/04 | 20 |
| 22/1238 | UCO in India | 2022/10 | 2024/04 | 13 |
| 22/1246 | Technical Support Mechanism at the Joint United Nations Programme on HIV/AIDS | 2023/06 | 2024/04 | 9 |

³ Data available in the audit management web-based portal (TeamMate+), as of 29 April 2024.

29. 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:

- *Post facto* assurance and spot checks of DFC and PFA supporting documentation are not consistently conducted or sufficiently well documented to ensure the integrity of financial reports (IOS has been informed in several instances that the root cause was due to a lack of resources) and
- Implementing Partners (IPs) of DFCs and PFAs had not been sufficiently provided with practical guidance/training to ensure FACE reports meet UNAIDS expected standards

30. If these issues are not being addressed in a timely manner, the organization is exposed to the risk of loss of funds and reputational risks.

INVESTIGATIONS

31. The scope, principles and procedures of investigation services provided to UNAIDS are based on the IOS’s Charter and Investigation Process document. The investigative approach adopted by IOS, from the receipt of a report of concern to the outcome of the investigation, was described in document UNAIDS/PCB (50)/22.18 and has not changed in 2023.

32. IOS provides investigation services to UNAIDS on a full-cost recovery basis, with staff investigators augmented by investigative consultants, as required. In 2023, the equivalent of one full-time investigator was required to address UNAIDS matters.

33. IOS had a total workload of 46 open allegations involving UNAIDS staff and UNAIDS resources at the start of January 2023 and received an additional 27 allegations in 2023 - a significant (59%) increase compared to 2022. As depicted in **Table 4** below, allegations of sexual misconduct increased from zero cases received in 2021 to six in 2022, and 10 in 2023. Overall, the vast majority of allegations received in 2023 (74%) related to non-financial misconduct, including sexual exploitation and abuse and sexual harassment (ten); Harassment, Discrimination, Abuse of Authority (three); and

retaliation (seven); whereas only 26% involved financial related misconduct, such as fraud (three), and failures to comply with professional standards (three), as well as “other”(one).

Table 4: Comparison of typology of reports of concern received in 2021-2023

| Type of report of concern | 2021 | 2022 | 2023 |
|--|-----------|-----------|-----------|
| Fraud | 8 | 3 | 3 |
| Failure to comply with professional standards | 0 | 1 | 3 |
| Recruitment irregularity | 2 | 0 | 0 |
| Harassment, Discrimination, Abuse of Authority | 1 | 4 | 3 |
| Sexual Harassment | 0 | 2 | 4 |
| Sexual Exploitation and Abuse | 0 | 4 | 6 |
| Retaliation | 0 | 3 | 7 |
| Other | 0 | 0 | 1 |
| Total | 11 | 17 | 27 |

34. Of the 27 allegations received in 2023, 20 were closed, of which eight were closed at recording triage, 10 following preliminary review and two after a full investigation, one of which was substantiated. Of the 27 allegations received in 2023, 19 were closed within the six-month timeframe stipulated in the MoU, one was closed after the six-month timeframe, and seven are still open.

35. In addition to the 20 allegations received and closed in 2023, IOS closed 33 other allegations received between 2016 and 2022, for an overall closure of 53 UNAIDS related allegations. At the end of 2023, IOS had 13 open cases related to UNAIDS carried over to or received in 2023, as detailed in **Table 5** below, a significant (71%) decrease compared to end of 2022.

Table 5: Status of open cases per year of receipt

| Year | Preliminary review | Investigation | Report writing | Case closure | Total |
|--------------|--------------------|---------------|----------------|--------------|-----------|
| 2020 | | 1 | | | 1 |
| 2021 | | | 1 | | 1 |
| 2022 | | 1 | 1 | 2 | 4 |
| 2023 | 4 | 3 | | | 7 |
| Total | 4 | 5 | 2 | 2 | 13 |

36. In November 2022, a new structure for the IOS investigative function was approved by the WHO Director-General, including 15 new staff positions. In addition, IOS established a roster of investigative consultants and, during the second quarter of 2023, engaged 12 additional senior and experienced investigative consultants to provide support with increasing investigative capacity. Implementation of the new structure is underway and is envisaged to be completed by 2nd quarter

2025. As such, it is expected that once fully staffed, the reformed investigation function will be better able to address new allegations received by IOS in accordance with the six-month timeframe. Regular progress updates on the handling of investigative cases will also be provided to the UNAIDS Independent Expert Oversight Advisory Committee (IEOAC) in confidential discussions during its periodic meetings.

MAIN OPERATIONAL RISKS AND OPPORTUNITIES FACING UNAIDS

37. Management informed IOS that in 2024 the Quality Compliance Check (QCC) process on purchases will be significantly modified, moving from a systematic pre-check on each purchase transaction to a more limited number of transactions, identified via pre-defined parameters, combined with post-factor reviews of a selection of all other procurement. While management expects that this will improve efficiency and enhance accountability, the reduction of this preventive control on each transaction may increase the risk of non-compliance significantly.

38. The new ERP system (Business Management System) will require efforts to adjust systems and procedures currently in place; however, this situation also provides Management with the opportunity to revise internal control mechanisms and enhance operational efficiencies and related business benefits. Management has considered this accordingly in the planning.

39. The funding decrease has led to a reduction in the implementation of activities and in number of staff. For a sustainable HIV response in the field and at a global level, the Organization should obtain additional funding to address the funding gaps.

40. It is important for the organization to remain vigilant about workplace harassment and abuse issues.

ACTION BY THE PROGRAMME COORDINATING BOARD

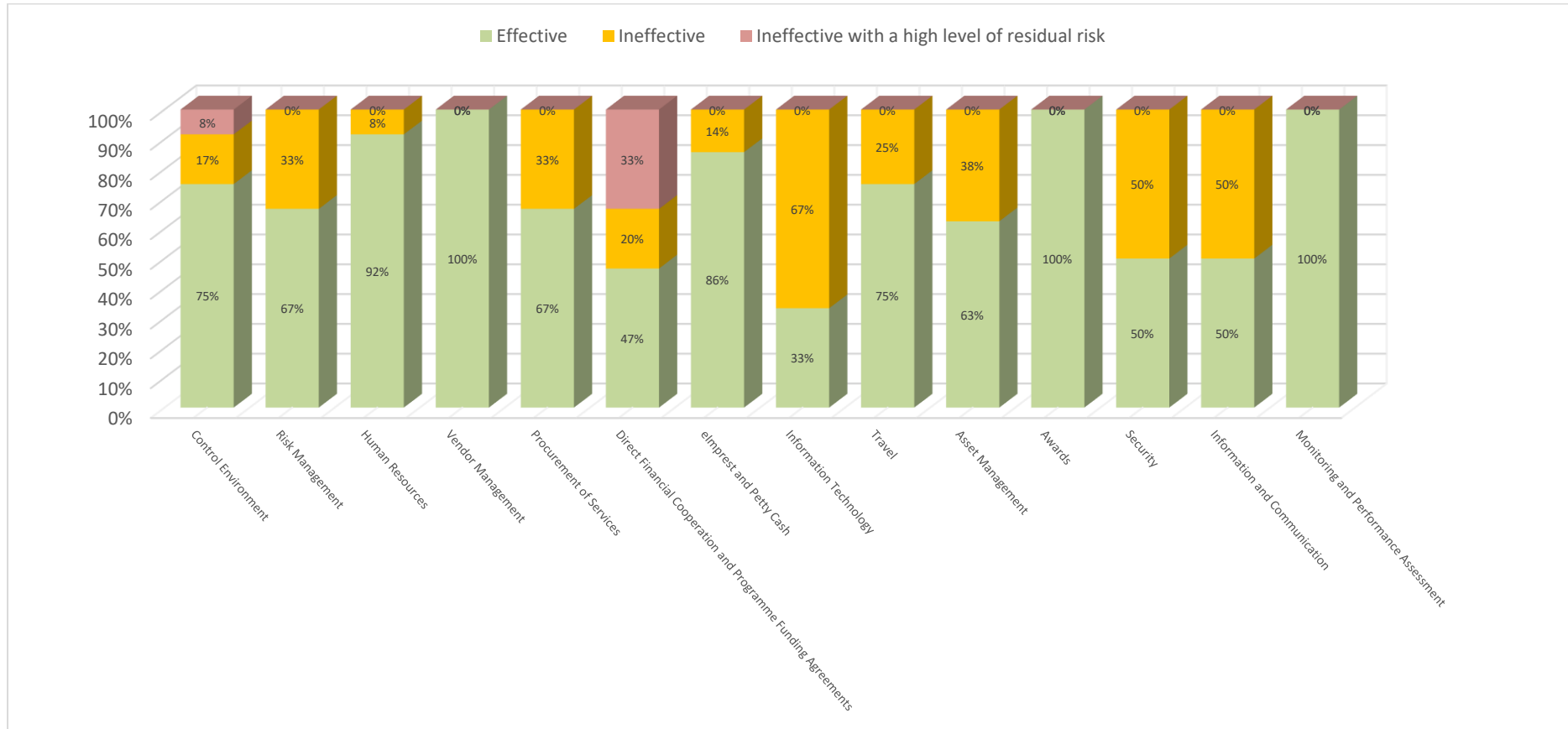
41. The Programme Coordinating Board is invited to take note of this report.

Annex 1

Implementation Status Dashboard of Internal Audit Recommendations, as at 29 April 2023

| Audit No. | Audit Title | Responsible Manager | Date of Final Report | # of Years since Report Issuance | Previous Status as of 26-04-2023 | | | | Current Status as of 29-04-2024 | | | | Implementation Rate | High Residual Risk | | High Priority | | Comments on changes since previous status report (22-04-2022) | | | | | | | | | | | | | | | | | |
|--|--|--|----------------------|----------------------------------|--|------|-------------|--------|---------------------------------|------|-------------|--------|---------------------|---------------------|---------------------|---------------------|---------------------|---|--|-----|----|----|-----|----|----|----|----|------|-----|-----|-----|------|-----|-----|-----|
| | | | | | Number of Recs | Open | In Progress | Closed | Number of Recs | Open | In Progress | Closed | | Overdue Not Closed* | Overdue In progress | Overdue Not Closed* | Overdue In progress | | | | | | | | | | | | | | | | | | |
| Audit Reports of the 2018 Workplan | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18/1158 | UNAIDS Regional Support Team ESA | RST Director ESA | 19-Jul-19 | 3.8 | 47 | 0 | 1 | 46 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | Audit closed during the period | | | | | | | | | | | | | | | | | |
| 18/1159 | UCO in Mozambique | UNAIDS Country Director | 05-Jun-19 | 3.9 | 32 | 0 | 3 | 29 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | Audit closed during the period | | | | | | | | | | | | | | | | | |
| Audit Reports of the 2019 Workplan | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19/1170 | UCO in Malawi | UNAIDS Country Director | 05-Feb-20 | 3.2 | 45 | 0 | 4 | 41 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | Audit closed during the period | | | | | | | | | | | | | | | | | |
| 19/1183 | UCO in Botswana | UNAIDS Country Director | 21-Aug-20 | 2.7 | 34 | 0 | 4 | 30 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | Audit closed during the period | | | | | | | | | | | | | | | | | |
| Audit Reports of the 2020 Workplan | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20/1188 | UCO Ethiopia | UNAIDS Country Director | 23-Aug-20 | 2.7 | 29 | 0 | 8 | 21 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | Audit closed during the period | | | | | | | | | | | | | | | | | |
| 20/1189 | African Union Liaison Office | Director AU/LO | 31-Aug-20 | 2.7 | 31 | 0 | 6 | 25 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | Audit closed during the period | | | | | | | | | | | | | | | | | |
| 20/1190 | Data Management at UNAIDS | Director, Strategic Information and Evaluation | 13-May-21 | 2.0 | 15 | 0 | 6 | 9 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | Audit closed during the period | | | | | | | | | | | | | | | | | |
| Audit Reports of the 2021 Workplan | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 21/1199 | UCO in Uganda | UNAIDS Country Director | 14-Jun-21 | 1.9 | 33 | 0 | 8 | 25 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | Audit closed during the period | | | | | | | | | | | | | | | | | |
| 21/1221 | UCO in Zimbabwe | UNAIDS Country Director | 03-Feb-22 | 1.2 | 20 | 0 | 7 | 13 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | Audit closed during the period | | | | | | | | | | | | | | | | | |
| Audit Reports of the 2022 Workplan | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 22/1231 | UCO in Mali | UNAIDS Country Director | 14-Jul-22 | 0.8 | 18 | 1 | 10 | 7 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | Audit closed during the period | | | | | | | | | | | | | | | | | |
| 22/1242 | RST Latin America | RST Director LAC | 16-Jan-23 | 0.3 | 32 | 30 | 2 | 0 | 32 | 4 | 18 | 10 | 31% | 9 | 6 | 5 | 8 | 10 recommendations closed during the period | | | | | | | | | | | | | | | | | |
| 22/1238 | UCO in India | UNAIDS Country Director | 26-Oct-22 | 0.5 | 32 | 0 | 23 | 9 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | Audit closed during the period | | | | | | | | | | | | | | | | | |
| 22/1246 | Technical Support Mechanism at the Joint United Nations Programme on HIV/AIDS ** | Director Science, Systems and Services for All (SSA) | 07-Jun-23 | 0.1 | 16 | 16 | 0 | 0 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | Audit closed during the period | | | | | | | | | | | | | | | | | |
| Audit Reports of the 2023 Workplan | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 23/1251 | Communications at UNAIDS | Director Communications, UNAIDS | 23-Oct-23 | 0.5 | N/A | N/A | N/A | N/A | 14 | 14 | 0 | 0 | 0% | 0 | 0 | 0 | 0 | Recommendations not yet due | | | | | | | | | | | | | | | | | |
| 23/1258 | UCO in Rwanda | UNAIDS Country Director | 23-Nov-23 | 0.6 | N/A | N/A | N/A | N/A | 21 | 21 | 0 | 0 | 0% | 0 | 0 | 0 | 0 | Recommendations not yet due | | | | | | | | | | | | | | | | | |
| 23/1263 | Multi UCO for Togo and Benin | UNAIDS Country Director | 08-Mar-24 | 0.9 | N/A | N/A | N/A | N/A | 15 | 15 | 0 | 0 | 0% | 0 | 0 | 0 | 0 | Recommendations not yet due | | | | | | | | | | | | | | | | | |
| <p><i>* Not Closed = either Open or In Progress</i> <i>** At the time of Issuance of the prior dashboard, the report was still in draft, hence the discrepancy in the total number of recommendations</i></p> | | | | | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td rowspan="2" style="text-align: center;">ALL RECOMMENDATIONS</td> <td style="text-align: center;">384</td> <td style="text-align: center;">47</td> <td style="text-align: center;">82</td> <td style="text-align: center;">255</td> <td style="text-align: center;">82</td> <td style="text-align: center;">54</td> <td style="text-align: center;">18</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">100%</td> <td style="text-align: center;">12%</td> <td style="text-align: center;">21%</td> <td style="text-align: center;">66%</td> <td style="text-align: center;">100%</td> <td style="text-align: center;">66%</td> <td style="text-align: center;">22%</td> <td style="text-align: center;">12%</td> </tr> </table> | | | | | | | | | | | | | | ALL RECOMMENDATIONS | 384 | 47 | 82 | 255 | 82 | 54 | 18 | 10 | 100% | 12% | 21% | 66% | 100% | 66% | 22% | 12% |
| ALL RECOMMENDATIONS | 384 | 47 | 82 | 255 | 82 | 54 | 18 | 10 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 100% | 12% | 21% | 66% | 100% | 66% | 22% | 12% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td rowspan="2" style="text-align: center;">EXCLUDING RECOMMENDATIONS NOT DUE</td> <td style="text-align: center;">325</td> <td style="text-align: center;">0</td> <td style="text-align: center;">70</td> <td style="text-align: center;">255</td> <td style="text-align: center;">32</td> <td style="text-align: center;">4</td> <td style="text-align: center;">18</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">100%</td> <td style="text-align: center;">9%</td> <td style="text-align: center;">22%</td> <td style="text-align: center;">69%</td> <td style="text-align: center;">100%</td> <td style="text-align: center;">13%</td> <td style="text-align: center;">56%</td> <td style="text-align: center;">31%</td> </tr> </table> | | | | | | | | | | | | | | EXCLUDING RECOMMENDATIONS NOT DUE | 325 | 0 | 70 | 255 | 32 | 4 | 18 | 10 | 100% | 9% | 22% | 69% | 100% | 13% | 56% | 31% |
| EXCLUDING RECOMMENDATIONS NOT DUE | 325 | 0 | 70 | 255 | 32 | 4 | 18 | 10 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 100% | 9% | 22% | 69% | 100% | 13% | 56% | 31% | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Breakdown of audit controls tested in 2023, by audit risk category, control effectiveness and residual risk



Annex 3

Trends in operating effectiveness of internal controls in UCO, MCO and RST audits over time, conducted in the period 2021-2023

