



UNAIDS PCB BUREAU MEETING

DATE: Thursday, 6 June 2024

TIME: 16:00-17:00 (CEST)

VENUE: Virtual (Zoom)

PARTICIPANTS

Kenya: Representing the PCB Chair: Dr Ruth Laibon Masha, Chief Executive Officer, National Syndemic Diseases Control Council, Ministry of Health; Dr Peace Mutuma, Health Attaché, Permanent Mission of Kenya in Geneva; Dr Douglas Bosire, Country support, NSDCC, Ministry of Health.

Brazil: Representing the PCB Vice-Chair: Mr Dráurio Barreira, Director of the Department of HIV/AIDS, Tuberculosis, Viral Hepatitis and STIs, Ministry of Health; Mr Ricardo Nocera Pires, Third Secretary, Ministry of Foreign Affairs.

Netherlands: Representing the PCB Rapporteur: Ms Zina Olshanka, First Secretary, Permanent Mission of the Kingdom of the Netherlands in Geneva.

Representing the PCB NGO Delegation: Mr Gastón Devisich, Community Engagement Representative, Fundación Huésped, Buenos Aires, Argentina; Mr Shamin Mohamed Jr, Founder & President, LetsStopAIDS, Toronto, Canada.

UNESCO: Representing the Committee of Cosponsoring Organizations: Ms Fátima Barbero, Programme Specialist, UNESCO.

UNAIDS Secretariat: Mr Efraim Gomez, Director External Relations; Mr Morten Ussing, Director Governance; Ms Samia Lounnas, Senior Governance Advisor; Ms Adriana Hewson, Governance Officer; Ms Maya Salama, Governance Officer; Ms Awino Pauller Musyoka, Governance Intern.

MEETING AGENDA

- 1. Report on the selection process for new members of the Independent External Oversight Advisory Committee (IEOAC):** *The Bureau will receive an update from the Chair of the Selection Panel on the outcome of its work and the final shortlist of recommended candidates for 2025-2026 for consideration by the Bureau and finalization of the relevant PCB report.*
- 2. Update from the Chair of the Independent External Oversight Advisory Committee (IEOAC):** *The Chair of the IEOAC will provide an overview of the final recommendations presented in the Committee's annual report for consideration and agreement by the Bureau.*

3. Any other business

Summary of the Meeting

1. Report on the selection process for new members of the Independent External Oversight Advisory Committee (IEOAC)

The Chair recalled that, in response to decision point 11.3 from the 53rd PCB meeting in December 2023, the PCB had requested the Executive Director, in consultation with the PCB Bureau, to initiate the process for selecting new members of the Independent External Oversight Advisory Committee (IEOAC) for 2025–2026 and 2026–2027.

The Chair recalled that at the [Bureau meeting on 31 January 2024](#), Bureau members agreed to use the existing roster of qualified candidates identified by the professional search firm in 2021 during the inaugural selection process to replace the outgoing members for the 2025–2026 term. At the [Bureau meeting on 16 April 2024](#), the Bureau requested the Secretariat to move forward with the professional search firm, Oxford HR, to start the selection process using the existing roster of candidates.

The Chair recalled that, as per the terms of reference for the IEOAC, the PCB Bureau, in consultation with the Executive Director, constituted a Selection Panel to manage the selection and appointment process for the new IEOAC members for 2025–2026. The role of the Selection Panel was to review the shortlist provided by Oxford HR and to recommend a final list of committee members for consideration by the PCB Bureau. If the PCB Bureau fully agreed with the recommendations, the list would then be referred to the PCB for final approval.

The Selection Panel had met twice, on 17 and 29 May 2024, to discuss and review the candidates. On 5 June 2024, the panel submitted a summary of its meetings, along with the final proposed list of IEOAC members, to the PCB Bureau for their consideration and agreement. The process and outcome had been cleared by UNAIDS legal counsel.

The Chair invited Mr Jonathan Gunthorp, Chair of the Selection Panel, to provide an update on the outcomes of the panel's work and present the recommended committee members for the IEOAC for 2025-2026.

The Chair of the Selection Panel provided the update as follows:

- The Selection Panel recognized the critical role of the IEOAC in UNAIDS and approached their task with great seriousness. All panel members expressed their honour in supporting the Joint Programme.
- The meetings proceeded smoothly with continuous communication among members, supported by Oxford HR and the UNAIDS governance team.
- A secure, confidential platform was utilized for document access, ensuring candidate confidentiality.
- The panel unanimously agreed to select three new members to replace the three outgoing members. This decision was made to maintain a balanced committee with a diverse skill set and to ensure an equitable distribution of workload among the seven IEOAC members.

- The array of highly qualified candidates made the selection challenging. Evaluation factors included the IEOAC terms of reference, core competencies outlined in the scoring tool, the expertise of the outgoing Committee members, and specific skill sets such as understanding HIV programming, medical expertise, collaboration, partnerships, and community work. The panel also considered geographical and gender balance in their selection.
- The final recommended candidates (in alphabetical order) are Ana-Mita Betancourt, Anuradha Gupta, and Suresh Raj Sharma.
- The next step is for the PCB Bureau to submit a paper with the recommended candidates for 2025–2026 for the PCB's consideration and approval at the 54th PCB meeting (25–27 June).
- Some considerations for improving future selection processes were included in the summary of the Selection Panel meetings.

Responding to a question from the Bureau, the Secretariat clarified that the Selection Panel had considered geographic balance, in accordance with the practice of the PCB and ensuring that the Committee at any time had members from all five regional groups. This had been the case for the inaugural Committee and would also be the case for the 2025 Committee.

In response to another question from the Bureau, the Secretariat clarified that the scoring criteria were initially developed by the professional search firm based on the IEOAC terms of reference. The Selection Panel then reviewed and adapted these criteria to ensure a comprehensive skill set and the necessary balances in terms of geography and gender.

Bureau members thanked the Selection Panel for its excellent work. They agreed that future presentations could include more details on how each proposed candidate meets the selection criteria to aid the Bureau in making strong recommendations to the Board. The Chair requested the Secretariat to finalize the paper with the final proposed candidates and circulate it to the Bureau members for their review and clearance.

2. Update from the Chair of the Independent External Oversight Advisory Committee (IEOAC)

The Chair recalled that during the [last meeting of the Bureau held on 14 May 2024](#), the Bureau had requested the Secretariat to relay the Bureau's discussion on the independent evaluation of the IEOAC to the Committee at their face-to-face meeting in Geneva from 20–22 May 2024.

The Chair invited Ms Hélène Rossert, Chair of the IEOAC, to provide an overview of the face-to-face meeting and the final recommendations presented in the Committee's annual report.

The Chair of the IEOAC provided the update as follows:

- **Mandate and work of the IEOAC**

- The IEOAC, established by the PCB at its 47th meeting, is an advisory body mandated to provide independent, external, expert advice to the PCB and UNAIDS Executive Director.
- Since its 2023 report to the PCB, the IEOAC held five sessions. The IEOAC has attached its 2024 work plan to its report to the PCB.
- To conduct its work, the IEOAC reviews extensive information and engages with the Executive Director, senior management and internal and external auditors.
- An annual self-assessment by the IEOAC found that the Committee has been effective and efficient in meeting its mandate, with notable improvements in its interactions with the Executive Director and in the quality and timeliness of information provided to the Committee.

– **Overall observations of the IEOAC**

- The IEOAC notes that progress has been made in several areas addressed by the IEOAC terms of reference, including but not limited to a reduction in the backlog of pending oversight recommendations and development of an operating budget that is more aligned with available resources.
- A new way of working with the Secretariat and auditors has improved the quality and timeliness of the information provided.
- Moving forward, the IEOAC intends to take a more systematic approach to tracking the implementation status of IEOAC recommendations.
- The 2024 operating budget is more aligned with available resources, and a culture of risk assessment is taking root within UNAIDS.
- The Committee works on various topics including finance, resources, risk management, internal oversight, and external audit. Specific work this year included quality assurance of data collection.

– **Financial situation and resource mobilization**

- The IEOAC regards the funding situation as the most important risk facing UNAIDS.
- The IEOAC welcomes the updated resource mobilization strategy and recommends that UNAIDS undertake benchmarking, monitoring and reporting by the end of 2024 to enable assessment of achievement against key performance indicators.
- The IEOAC finds to be reasonable and justified the short-term budgetary proposals by Management to bring the fund balance in line with the benchmark previously approved by the PCB (taking into account the reduced operating budget) and to allocate for core operating expenses the US\$25.1 million previously set aside by the PCB for after-service health insurance liabilities.
- These short-term measures, while needed, will on their own be insufficient to ensure the sustainability of UNAIDS through 2030.
- The IEOAC welcomes the upcoming review of the UNAIDS operating model to address the longer-term funding challenge.

- The IEOAC encourages UNAIDS to leverage its rich data (on performance and impact) as a key element of its value proposition.
- **Enterprise risk management**
 - The IEOAC notes improvements in the process of identifying and assessing risks and looks forward to reviewing further work on mitigating identified risks.
 - The Committee encourages the Secretariat to follow through on its plans to develop a risk appetite statement and to understand residual risks, including the effectiveness of mitigation efforts.
 - The IEOAC encourages the Secretariat to continue the integration and mainstreaming of risk management across all aspects of operations.
- **Internal audit function**
 - The IEOAC remains concerned regarding the adequacy of audit coverage provided by WHO/IOS.
 - The IEOAC recommends that WHO/IOS transition its internal audits of UNAIDS from a focus on compliance to a risk-based approach. As part of this shift, WHO/IOS should work to reduce the number of audit recommendations and prioritize higher-impact recommendations that address the most important risks facing UNAIDS.
 - The IEOAC recommends that WHO/IOS use the Secretariat's identification of top risks as the starting point for the development of its annual audit plan, and it has requested that WHO/IOS present a draft, risk-based 2025 audit plan to the Committee at its October meeting.
 - The external quality assessment of WHO/IOS internal audits should include consideration of at least 2 UNAIDS audits as well as interaction with the UNAIDS Executive Director.
 - As the implementation of the 2024 annual internal audit plan has been delayed, the Committee recommends that WHO/IOS have contingency plans in place to ensure timely audit coverage in accordance with the audit plan.
- **External audit function**
 - The IEOAC takes note of the unmodified audit opinion of the External Auditor and the recommendations in the report.
 - The IEOAC calls the attention of Management to the recommendation of the External Auditor to develop a business contingency plan for Headquarters and for field offices that currently lack such a plan.
- **Follow-up and monitoring of internal and external oversight recommendations**
 - The IEOAC acknowledges the reduction in the backlog of internal and external oversight recommendations.

- The IEOAC supports the approach of Management to use a risk-based review to determine which JIU recommendations are most relevant to UNAIDS. In implementing this approach, the IEOAC recommends that Management reach out to comparable UN agencies and to UNAIDS Cosponsors to understand their approach to responding to the substantial number of recommendations made by the JIU.
- **Ethics function**
- The IEOAC notes that Management has taken steps to ensure the completion of mandatory trainings. The Committee also notes a marked increase in demand for confidential advisory services by the Ethics Office from 2021 to 2023.
 - The IEOAC looks forward to the appointment of a permanent, full-time Ethics Officer and recommends (in accordance with JIU recommendations) that the IEOAC be consulted on the selection/appointment, performance and dismissal/removal assessment of the Ethics Officer.
 - The IEOAC notes the decision by Management to strengthen the capacity of the Ethics Office through the appointment of an additional P3 staff person, in line with IEOAC recommendations.
- **Human resources management**
- The IEOAC recommends further refinement of workforce planning and mapping of the skills needed to advance the Joint Programme’s leadership aligned with the global AIDS response.
- **Other matters**
- The Committee intends to closely monitor the implementation of the new Enterprise Resource Planning (ERP) system, which WHO is currently developing. The IEOAC recommends that UNAIDS develop plans to mitigate all risks associated with implementation of the new ERP.
 - *IEOAC Independent performance evaluation:* The Committee’s terms of reference currently provide for an independent performance evaluation of the IEOAC every two years. At their meeting in December 2023, which the 2023 IEOAC Chair attended on behalf of the Committee, chairs and vice chairs of independent oversight committees of United Nations entities agreed that periodic peer reviews can be used as a means of demonstrating that independent performance evaluations of audit and oversight committees are being undertaken. In addition, the Committee noted that the JIU had previously recommended that such evaluations be conducted every three years (see JIU report 2019/6). Accordingly, the Committee will recommend that the PCB amend the IEOAC’s terms of reference to endorse periodic independent performance evaluations of the Committee’s work and delete the requirement for such an evaluation to be undertaken every two years.
 - *IEOAC terms of reference and evaluation function:* Although the IEOAC is charged with advising on oversight of UNAIDS performance, the evaluation function is not

expressly addressed in the IEOAC's terms of reference. At present, the Committee considers that there is no clear provision in its terms of reference to fulfil its oversight responsibility over the evaluation function. As the JIU's 2019 report on audit and oversight committees in the UN system recommends that UN agencies and organizations expressly assign independent oversight of the evaluation function to their IEOACs, the Committee has engaged in dialogue with senior management on oversight of the evaluation function.

Responding to a question from the Bureau, the IEOAC Chair clarified that a risk-based approach means recommendations will be prioritized based on their associated risks. For example, a recommendation ranked lower on the list but higher in risk will be addressed first.

Responding to a question from the Bureau, the Secretariat clarified that, as per provision 6 of the IEOAC terms of reference, "the IEOAC Terms of Reference may be reviewed and revised as necessary in order to best respond to emerging priorities and new challenges. Any proposed amendment to the Terms of Reference shall be submitted to the PCB through its Bureau for approval."

Bureau members thanked the Chair for the comprehensive report and took note of the recommendations the Committee will put forward to the PCB. Bureau members looked forward to the posting of the annual IEOAC report on the PCB website. The Chair requested the Secretariat to annex the presentation slides to the summary of the Bureau meeting.

3. Any other business (AOB)

A representative from the PCB NGO delegation recalled the discussion from the Bureau meeting on 14 May 2024 on the NGO delegation's annual report. The representative reminded Bureau members that the report should be ready for circulation by early November, approximately four weeks in advance of the 55th PCB meeting (10–12 December 2024). The representative provided an update that the PCB NGO delegation had not yet secured the funds required to hire a consultant for the writing of the report.

Bureau members took note of the update and thanked both the NGO delegation and the UNAIDS Secretariat for their collaborative efforts to find a resolution. Bureau members recommended that the NGO delegation continue engaging with management on this issue, taking into consideration the funding situation of the Joint Programme.

The Chair thanked the Bureau members for their collaboration and closed the meeting.

[Annex follows]

Annex: Presentation of the Chair of the Independent External Oversight Advisory Committee (IEOAC)



Mandate and work of the IEOAC

The IEOAC, established by the PCB at its 47th meeting, is an advisory body mandated to provide independent, external, expert advice to the PCB and UNAIDS Executive Director.

Since its 2023 report to the PCB, the IEOAC held five sessions. The IEOAC has attached its 2024 work plan to its report to the PCB.

To conduct its work, the IEOAC reviews extensive information, and engages with the Executive Director, senior management and internal and external auditors.

An annual self-assessment by the IEOAC found that the Committee has been effective and efficient in meeting its mandate, with notable improvements in its interactions with the Executive Director and in the quality and timeliness of information provided to the Committee.

Overall observations by the IEOAC

The IEOAC notes that progress has been made in several areas addressed in the IEOAC terms of reference, including but not limited to a reduction in the back log of pending oversight recommendations, the development of an operating budget more aligned with available resources as well as the rooting of a culture of risk management.

Issues considered by the IEOAC in 2023-2034 (per PCB-approved terms of reference)

- Financial reports and Statement of Internal Controls
- Resource mobilization
- Updates on enterprise risk management, including top risks and mitigation
- WHO Office of Internal Oversight Services (internal audit and investigation functions)
- External Auditor
- Follow-up on implementation of internal and external oversight recommendations
- UBRAF performance monitoring
- Update on strategic human resources management
- Report of the Ethics Office
- IEOAC self-assessment and independent evaluation
- Other issues: Organizational realignment, management response to MOPAN report, information security and ERP implementation

Financial situation and resource mobilization (1)

The IEOAC regards the funding situation as the most important risk facing UNAIDS.

The IEOAC welcomes the updated resource mobilization strategy and recommends that UNAIDS undertake benchmarking, monitoring and reporting by the end of 2024 to enable assessment of achievement against key performance indicators.

The IEOAC finds to be reasonable and justified the short-term budgetary proposals by Management to bring the fund balance in line with the benchmark previously approved by the PCB (taking into account the reduced operating budget) and to allocate for core operating expenses the US\$25.1 million previously set aside by the PCB for after-service health insurance liabilities.

These short-term measures, while needed, will on their own be insufficient to ensure the sustainability of UNAIDS through 2030.

2030 | Ending the AIDS epidemic



Financial situation and resource mobilization (2)

The IEOAC welcomes the upcoming review of the UNAIDS operating model to address the longer-term funding challenge.

The IEOAC encourages UNAIDS to leverage its rich data (on performance and impact) as a key element of its value proposition.

2030 | Ending the AIDS epidemic



Enterprise risk management

The IEOAC notes improvements in the process of identifying and assessing risks and looks forward to reviewing further work on mitigating identified risks.

The Committee encourages the Secretariat to follow through on its plans to develop a risk appetite statement and to understand residual risks, including the effectiveness of mitigation efforts.

The IEOAC encourages the Secretariat to continue the integration and mainstreaming of risk management across all aspects of operations.

Internal audit function (1)

The IEOAC remains concerned regarding the adequacy of audit coverage provided by WHO/IOS.

The IEOAC recommends that WHO/IOS transition its internal audits of UNAIDS from a focus on compliance to a risk-based approach. As part of this shift, WHO/IOS should work to reduce the number of audit recommendations and prioritize higher-impact recommendations that address the most important risks facing UNAIDS.

The IEOAC recommends that WHO/IOS use the Secretariat's identification of top risks as the starting point for development of its annual audit plan, and it has requested that WHO/IOS present a draft, risk-based 2025 audit plan to the Committee at its October meeting.

Internal audit function (2)

The external quality assessment of WHO/IOS internal audits should include consideration of at least 2 UNAIDS audits as well as interaction with the UNAIDS Executive Director.

As the implementation of the 2024 annual internal audit plan has been delayed, the Committee recommends that WHO/IOS have contingency plans in place to ensure timely audit coverage in accordance with the audit plan.

External audit function

The IEOAC takes note of the unmodified audit opinion of the External Auditor and the recommendations in the report.

The IEOAC calls the attention of Management to the recommendation of the External Auditor to develop a business contingency plan for Headquarters and for field offices that currently lack such a plan.

Follow-up and monitoring of internal and external oversight recommendations

The IEOAC acknowledges the reduction in the backlog of internal and external oversight recommendations.

The IEOAC supports the approach of Management to use a risk-based review to determine which JIU recommendations are most relevant to UNAIDS. In implementing this approach, the IEOAC recommends that Management reach out to comparable UN agencies and to UNAIDS Cosponsors to understand their approach for responding to the substantial number of recommendations made by the JIU.

Moving forward, the IEOAC intends to take a more systematic approach to tracking the implementation status of IEOAC recommendations.

Ethics function

The IEOAC notes that Management has taken steps to ensure completion of mandatory trainings. The Committee also notes a marked increase in demand for confidential advisory services by the Ethics Office from 2021 to 2023.

The IEOAC looks forward to the appointment of a permanent, full-time Ethics Officer and recommends (in accordance with JIU recommendations) that the IEOAC be consulted on the selection/appointment, performance and dismissal/removal assessment of the Ethics Officer.

The IEOAC notes the decision by Management to strengthen the capacity of the Ethics Office through the appointment of an additional P3 staff person, in line with IEOAC recommendations.

Human resources management

The IEOAC recommends further refinement of workforce planning and mapping of the skills needed to advance the Joint Programme's leadership aligned with the global AIDS response.

Other matters (1)

The Committee intends to closely monitor the implementation of the new Enterprise Resource Planning (ERP) system, which WHO is currently developing. The IEOAC recommends that UNAIDS develop plans to mitigate all risks associated with implementation of the new ERP.

Other matters (2)

IEOAC independent performance evaluation: The Committee's terms of reference currently provide for an independent performance evaluation of the IEOAC every two years. At their meeting in December 2023, which the 2023 IEOAC Chair attended on behalf of the Committee, chairs and vice chairs of independent oversight committees of United Nations entities agreed that periodic peer reviews can be used as a means of demonstrating that independent performance evaluations of audit and oversight committees are being undertaken. In addition, the Committee noted that the JIU had previously recommended that such evaluations be conducted every three years (see JIU report 2019/6). Accordingly, the Committee will recommend that the PCB amend the IEOAC's terms of reference to endorse periodic independent performance evaluations of the Committee's work and delete the requirement for such an evaluation to be undertaken every two years.

Other matters (3)

IEOAC terms of reference and evaluation function: Although the IEOAC is charged with advising on oversight of UNAIDS performance, the evaluation function is not expressly addressed in the IEOAC's terms of reference. At present, the Committee considers that there is no clear provision in its terms of reference to fulfil its oversight responsibility over the evaluation function. As the JIU's 2019 report on audit and oversight committees in the UN system recommends that UN agencies and organizations expressly assign independent oversight of the evaluation function to their IEOACs, the Committee has engaged in dialogue with senior management on oversight of the evaluation function.

Closing remarks

The Committee expresses its appreciation for the support of the UNAIDS Secretariat, WHO/IOS and the External Auditor.

The IEOAC requests the PCB to take note of the Committee's annual report and to look forward to the next report in 2025.

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