

Program and Budget Committee

Thirty-Seventh Session
Geneva, June 10 to 14, 2024

PROPOSED REVISIONS TO THE WIPO INTERNAL OVERSIGHT CHARTER

prepared by the Secretariat

1. As part of the regular review process, the Internal Oversight Division (IOD) reviewed and proposed a number of amendments to the Internal Oversight Charter, which were shared for consultation with the WIPO Independent Advisory Oversight Committee (IAOC) and the Secretariat.
2. The proposed changes are mainly to align the Internal Oversight Charter to the updated International Internal Auditing Standards issued on January 9, 2024. Additional changes are proposed to make the Charter more succinct and to provide further clarity where deemed necessary.
3. The Director, IOD, submits its proposals for consideration by the Program and Budget Committee (PBC) and approval by the WIPO General Assembly.
4. The proposed amended Internal Oversight Charter is attached to this document as Annex I. Annex II contains a table that shows the proposed amendments in track changes format.
5. The following decision paragraph is proposed.

6. *The Program and Budget Committee (PBC) recommended to the WIPO General Assembly to approve the proposed amendments to the Internal Oversight Charter contained in Annexes I and II of Document WO/PBC/37/5.*

[Annexes follow]

PROPOSED REVISED WIPO INTERNAL OVERSIGHT CHARTER¹

A. INTRODUCTION

1. This Charter constitutes the framework for the Internal Oversight Division (IOD) of the World Intellectual Property Organization (WIPO) and establishes its mission, mandate, authority, responsibility, scope of work, applicable standards, and procedures.

B. MISSION

2. The mission of IOD is to provide independent and objective oversight services that enhance WIPO's operations, governance, risk management, and internal controls and support the achievement of the Organization's mission, goals, and objectives.

C. MANDATE

3. The internal oversight function provides Management of WIPO with independent, objective assurance, analyses, appraisals, recommendations, lessons learned, advice, insights, and relevant information, through the undertaking of audits and advisory services, evaluations, and investigations. Its objectives include:

- (a) Contributing to the Organization's successful achievement of its objectives, by enhancing its decision-making and oversight, its reputation and credibility with stakeholders, and its ability to serve the public interest;
- (b) Assessing the effectiveness and efficiency of governance, risk management, and control processes;
- (c) Identifying means for improving WIPO's relevance, effectiveness, efficiency, and economy of the internal procedures and use of resources;
- (d) Assessing whether cost-effective controls are in place and operate effectively; and
- (e) Assessing compliance with WIPO's Financial Regulations and Rules, Staff Regulations and Rules, relevant General Assembly decisions, the applicable accounting standards, the Standards of Conduct for the International Civil Service, and relevant policies and procedures.

D. AUTHORITY AND RESPONSIBILITY

4. The Director, IOD, reports administratively to the Director General but is not part of operational management. The Director, IOD, enjoys functional and operational independence from Management in the conduct of her/his duties. In the exercise of her/his functions, she/he takes advice from the WIPO Independent Advisory Oversight Committee (IAOC). The Director, IOD, has the authority to initiate, carry out, and report on any action that she/he considers necessary to fulfill her/his mandate.

5. The Director, IOD, and oversight staff shall be independent of all WIPO programs, operations, and activities to ensure the impartiality, integrity, and credibility of the work undertaken.

¹ Last amended on October 15, 2021.

6. The Director, IOD, and oversight staff shall conduct oversight work in a professional, impartial, and unbiased manner and in accordance with good practices, professional standards, and norms generally accepted and applied by the United Nations system organizations, as detailed in Section F below.

7. For the performance of her/his duties, the Director, IOD, shall have unrestricted, unlimited, direct, and prompt access to all WIPO records, officials, or personnel, holding any WIPO contractual status, and to all the premises of WIPO. WIPO staff members, contractors, and other personnel must cooperate with any duly authorized investigation.

8. The Director, IOD, shall have access to the Chairs of the General Assembly, the Coordination Committee, the Program and Budget Committee, and the IAOC.

9. WIPO staff members and other personnel have a duty to report suspected or potential wrongdoing in WIPO. The Director, IOD, shall maintain facilities for the submission of reports by WIPO staff members and other personnel concerning suspected wrongdoing, misconduct, or irregularities including but not limited to fraud and corruption, waste, abuse of privileges and immunities, abuse of authority, harassment, and other violations of WIPO Regulations and Rules. Such reports to the Director, IOD, shall be received on a confidential basis and may also be made anonymously.

10. Notwithstanding the foregoing, the mandate of the Director, IOD, normally does not extend to those areas for which separate provision has been made for review, such as grievances arising from administrative decisions affecting a staff member's terms of appointment, performance issues, and performance-related disagreements. It rests with the Director, IOD, to determine whether such matters may involve wrongdoing and should be handled by IOD or whether they should be referred to other internal bodies.

11. The right of WIPO personnel to communicate confidentially with, and provide information to the Director, IOD, without fear of reprisal, shall be guaranteed by the Director General under the Internal Oversight Charter, Staff Regulations and Rules,² and relevant Office Instructions.³ All WIPO personnel shall take appropriate steps to ensure that the confidentiality of such communications is maintained. This is without prejudice to measures that may be taken under WIPO Staff Regulations and Rules regarding allegations that are intentionally and knowingly false or misleading or made with reckless disregard for the accuracy of the information.

12. The Director, IOD, shall respect the confidential nature of, and protect from unauthorized disclosure, any information gathered or received during an internal audit, evaluation, or investigation, and shall use such information only in so far as it is necessary for the performance of her/his duties.

13. To optimize oversight coverage, promote efficiency, and avoid duplication of work, the Director, IOD, shall liaise regularly with internal and external providers of assurance services. These include the Office of the Controller, the External Auditor, and the Joint Inspection Unit of the United Nations System. The Director, IOD, shall also periodically liaise with the Chief Ethics Officer, the Ombudsperson, the Human Resources Management Department, and the Office of Legal Counsel.

² Staff Regulations and Rules, 2023, Regulation 1.7, <https://www.wipo.int/export/sites/www/erecruitment/en/pdf/staff-regulations-and-rules.pdf>

³ Office Instruction No. 33/2017 Rev. 1 on "Policy to Protect Against Retaliation for Reporting Misconduct and for Cooperating with Duly Authorized Audits or Investigations".

E. SCOPE OF WORK

14. IOD performs its internal oversight function in WIPO through three sections: internal audit, evaluation, and investigation. The work of each section is guided by professional standards, WIPO's regulatory framework, and relevant policies and procedures.

15. All systems, processes, operations, functions, and activities of WIPO are subject to internal oversight.

F. INTERNAL OVERSIGHT PROFESSIONAL STANDARDS

16. In accordance with the definition of the Institute of Internal Auditors (IIA),⁴ internal auditing is an independent, objective assurance and advisory service designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes.

17. The internal audit services in WIPO shall be carried out in conformance with the Global Internal Audit StandardsTM issued by the IIA.

18. In line with the definition by the United Nations Evaluation Group (UNEG), an evaluation is an assessment, conducted as systematically and impartially as possible, of an activity, project, program, policy, topic, theme, sector, operational area, or institutional performance. It analyses the level of achievement of both expected and unexpected results by examining the results chain, processes, contextual factors, and causality using appropriate criteria such as relevance, effectiveness, efficiency, impact, and sustainability. An evaluation contributes to accountability and learning by providing credible, useful evidence-based information, enabling the timely incorporation of findings, recommendations, and lessons into the decision-making processes of organizations and stakeholders.

19. Evaluations in WIPO shall be carried out in accordance with the standards developed and adopted by UNEG.

20. An investigation is a formal fact-finding inquiry to examine and determine the veracity of allegations of corrupt or fraudulent practices as defined under WIPO's regulatory framework and allegations of misconduct on the part of WIPO's staff members.⁵

21. Investigations in WIPO shall be carried out in accordance with the Uniform Principles and Guidelines for Investigations adopted by the Conference of International Investigators and with WIPO's investigative framework.

⁴ Global Internal Audit StandardsTM. https://www.theiia.org/globalassets/site/standards/editable-versions/globalinternalauditstandards_2024january9_editable.pdf

⁵ Conference of International Investigators (CII 2009), Uniform Principles and Guidelines for Investigations, 2nd Edition, https://www.ciiinvestigators.org/wp-content/uploads/2021/11/CII-Uniform-Principles-and-Guidelines-for-Investigations_2ed.pdf

G. CONFLICT OF INTEREST

22. In the performance of their oversight work, the Director, IOD, and oversight staff shall avoid perceived or actual conflicts of interest. The Director, IOD, and oversight staff shall have no direct operational responsibility or authority over any of the activities audited or engage in any other activity that may impair their judgment. The Director, IOD, shall report any significant impairment to independence and objectivity, including conflicts of interest, for due consideration of the IAOC. The Director, IOD, shall confirm to the IAOC, at least annually, the organizational independence of IOD.

23. Notwithstanding the foregoing, where allegations of misconduct concern the staff or other personnel of IOD, the Director, IOD, shall seek the advice of the IAOC on how to proceed.

24. Allegations of misconduct against the Director, IOD, shall be reported to the Director General, who shall, at the earliest opportunity, but not later than one month, inform the Chair of the Coordination Committee and seek the advice of the IAOC on how to proceed. The IAOC shall conduct or arrange for a preliminary evaluation. Based on its results, the IAOC shall provide a recommendation to the Director General and the Chair of the Coordination Committee on whether to close the case or refer the matter for investigation to an independent external investigative entity. If a referral is recommended, such a recommendation shall include the proposed Terms of Reference of the investigation and a proposal for a suitable investigative entity. No investigative proceedings into allegations against the Director, IOD, or previous incumbents shall be initiated without the concurrence of the IAOC.

25. Allegations of misconduct against WIPO personnel at the Deputy Director General and Assistant Director General levels shall be reported to the Director, IOD, who shall, at the earliest opportunity, but not later than one month, inform the Director General and the Chair of the Coordination Committee.

26. Allegations of misconduct against the Director General shall be reported to the Director, IOD, who shall immediately inform the Chairs of the General Assembly and the Coordination Committee and seek the advice of the IAOC on how to proceed.

27. The IAOC shall advise the Director, IOD, on whether to conduct a preliminary evaluation or arrange for a preliminary evaluation by an independent external investigative entity. Based on the preliminary evaluation results, the IAOC shall provide a recommendation to the Chairs of the General Assembly and the Coordination Committee on whether to request the Director, IOD, to close the case or to refer the matter for investigation to an independent external investigative entity. If a referral is recommended, such recommendation shall include the proposed Terms of Reference of the investigation and a proposal for a suitable investigative entity. If the Chairs cannot reach an agreement or propose to deviate from the IAOC recommendation, the Vice-Chairs of the General Assembly and the Coordination Committee shall be involved in the decision.

28. Where the advice of the IAOC is required, such advice shall be provided within one month, unless the complexity of the matter requires more time.

H. DUTIES AND MODALITIES OF WORK

29. To carry out her/his mandate, the Director, IOD, shall conduct audits, evaluations, and investigations. The types of audits should include, but not be limited to, performance audits, financial audits, reviews of key controls and compliance audits.

30. To carry out her/his mandate, the Director, IOD, shall:

(a) Establish long and short-term internal oversight work plans in coordination with the External Auditor. The annual oversight work plan shall be based, where relevant, on a risk assessment to be carried out at least annually, on the basis of which work would be prioritized. In preparing the annual oversight work plan, the Director, IOD, shall consider any suggestions received from Management, the IAOC, and Member States. Prior to finalizing the annual plan, the Director, IOD, shall submit the draft plan to the IAOC for its review and advice;

(b) After review by the IAOC and consultation with Member States, establish policies for all oversight functions, i.e., internal audit, evaluation, and investigation. The policies shall provide rules and procedures on the access to reports while ensuring rights to due process and the preservation of confidentiality;

(c) After review by the IAOC, issue an internal audit manual, an evaluation manual, and an investigation manual. Such manuals shall include the terms of reference of the individual oversight functions and a compilation of applicable procedures. They shall be reviewed on a regular basis, as necessary;

(d) Establish and maintain follow-up systems to determine whether effective action has been taken in response to oversight recommendations,⁶ within a reasonable time;

(e) Develop and maintain a quality assurance and improvement program covering all aspects of internal audit, evaluation, and investigation, including periodic internal and external reviews and ongoing self-assessments in accordance with the applicable standards. Independent external assessments shall be conducted at least once every five years; and

(f) Liaise and cooperate with the internal oversight or similar services of other organizations of the United Nations system and Multilateral Financial Institutions, and represent WIPO in relevant inter-agency meetings.

31. In particular, the Director, IOD, shall assess:

(a) The reliability, effectiveness, and integrity of WIPO's key controls and other internal control mechanisms;

(b) The adequacy of organizational structures, systems, and processes to ensure that the results WIPO produces are consistent with the objectives established;

⁶ "Oversight recommendations" are recommendations made by IOD, IAOC, and the External Auditor.

- (c) The effectiveness of WIPO in meeting its objectives and achieving results and as required, recommending better ways of achieving such results, taking into account good practices and lessons learned;
- (d) Systems aimed at ensuring compliance with WIPO's regulations, rules, policies and procedures;
- (e) The effective, efficient, and economical use, and the safeguarding of human, financial, and material resources of WIPO; and
- (f) Significant exposure of WIPO to risk and contributing to the improvement of risk management.

32. The Director, IOD, shall investigate allegations of misconduct or other wrongdoing. The Director, IOD, may decide to proactively initiate reviews based on risk assessments, other oversight activities, or as a consequence of an ongoing investigation.

33. The Director, IOD, may provide advisory services, the nature and scope of which are agreed with relevant stakeholders, and which are intended to improve WIPO's governance, risk management, and control processes without IOD providing assurance or taking on management responsibility.

34. Based on the scope of work undertaken, the Director, IOD shall issue an annual overall opinion⁷ on the adequacy and effectiveness of the governance, risk management, and control processes that impact the achievement of WIPO's objectives and Expected Results.

I. REPORTING

35. At the completion of each audit, evaluation, or investigation, the Director, IOD, shall issue a report, which presents the objectives, scope, methodology, findings, conclusions, remedial action, or recommendations of the specific activity concerned and includes, if applicable, recommendations for improvements and lessons learned from the activity. The Director, IOD, shall ensure completeness, timeliness, fairness, objectivity, and accuracy in the reporting of internal audits, evaluations, and investigations.

36. Draft internal audit and evaluation reports shall be presented to the Sector Lead and/or other relevant officials directly responsible for the program or activity that has been the subject of the internal audit or evaluation, who shall be allowed to respond within a reasonable time to be specified in the draft report.

37. Final internal audit and evaluation reports shall reflect any relevant comments from the managers concerned and, if applicable, the related management action plans and timetables. Should the Director, IOD, and the Sector Lead or designated official be unable to agree on the findings of a draft audit and evaluation report, the final report shall contain the opinion of both the Director, IOD, and the managers concerned.

38. The Director, IOD, shall submit the final internal audit and evaluation reports to the Director General with a copy to the IAOC and the External Auditor. Upon request, the External Auditor shall be provided with any supporting documentation for internal audit and evaluation reports.

⁷ Effective from year ending December 31, 2025.

39. The Director, IOD, shall publish internal audit and evaluation reports, as well as Management Implication Reports resulting from investigations, on the WIPO website within one month of their issuance in line with the IOD Report Publication Policy.⁸

40. If required to protect security, safety, or privacy, the Director, IOD, may, at her/his discretion, withhold a report in its entirety or redact parts of it. However, Member States may request access to reports withheld or to the original version of the redacted reports; such access shall be granted under the condition of confidentiality at the offices of IOD.

41. Unless otherwise stipulated in this Charter, the Director, IOD, shall submit final investigation reports to the Director General. In addition:

(a) In cases involving WIPO personnel, a copy of the investigation report shall be provided to the Director of the Human Resources Management Department and the Legal Counsel;

(b) In cases implicating a vendor, a copy of the investigation report shall be provided to the Vendor Sanctions Committee through its Secretary;

(c) The External Auditor and the IAOC shall have access to investigation reports upon request; and

(d) In cases where the Director, IOD determines that the matter is a result of weaknesses in the internal control system, a copy of the Management Implication Report may be provided to the Director, Program Planning and Finance (Controller).

42. The Director, IOD, shall submit final investigation reports involving WIPO personnel at the Deputy Director General and Assistant Director General levels, to the Director General with copies to the Chairs of the General Assembly and the Coordination Committee, the IAOC, and the External Auditor. The Director General shall, at the earliest opportunity, inform the Chairs of the General Assembly and the Coordination Committee, as well as the IAOC and the External Auditor of the final disposition of the case and the reasons therefor. However, in case of termination of appointment, prior consultation of the Coordination Committee is required. In cases where allegations are substantiated, and upon request, Member States shall be provided confidential access to the reports.

43. Final investigation reports concerning the Director, IOD, shall be submitted to the Director General, with copies to the Chairs of the General Assembly and of the Coordination Committee, the IAOC, and the External Auditor. The Director General shall, at the earliest opportunity, inform the Chairs of the General Assembly and of the Coordination Committee as well as the IAOC and the External Auditor, of the final disposition of the case and the reasons therefor.

44. Final investigation reports concerning the Director General shall be submitted to the Chairs of the General Assembly and of the Coordination Committee, with copies to the IAOC, the External Auditor, and the Director, IOD.

⁸ IOD Report Publication Policy, 2021: https://www.wipo.int/export/sites/www/about-wipo/en/oversight/docs/iaod/report_publication_policy.pdf.

45. If the investigation referred to in paragraph 44 does not substantiate the allegations made, the Chairs of the General Assembly and of the Coordination Committee shall, after consultation with the IAOC, request the Director, IOD, to close the case. If the Director General so requests, the Chair of the General Assembly shall inform Member States of the disposition of the case.

46. If the investigation referred to in paragraph 44 substantiates some or all the allegations of misconduct, the IAOC shall, at the earliest opportunity, inform Member States, through the Group Coordinators, that such findings, conclusions, and/or recommendations have been made. The Chairs of the General Assembly and the Coordination Committee shall:

- (a) Provide Member States with a redacted summary of the report's findings, conclusions, and recommendations, prepared preferably by the investigative entity;
- (b) Upon request by a Member State, provide that Member State with a full version of the final investigation report, redacted, preferably by the investigative entity;
- (c) Authorize access for Member States under the condition of confidentiality to the unredacted final investigation report and the Terms of Reference;
- (d) Submit to the Coordination Committee, taking account of written advice provided by the IAOC, a recommendation with detailed reasoning to close the case or to initiate a disciplinary procedure; and
- (e) Convene the Coordination Committee within two months of the recommendation to decide whether to close the case or initiate and conduct a disciplinary procedure.

47. Final investigation reports, drafts, materials, findings, conclusions and recommendations are fully confidential, unless disclosure is authorized by the Director, IOD, or by the Director General.

48. For oversight matters of a minor or routine nature, which do not require formal reporting, the Director, IOD, may issue communications to any concerned WIPO manager.

49. The Director General is responsible for ensuring that all recommendations made by the Director, IOD, are responded to promptly, indicating actions taken by Management regarding specific report findings and recommendations.

50. The Director, IOD, shall submit, every quarter, a report to the Director General, with a copy to the IAOC, regarding the status of the implementation of recommendations including recommendations made by the External Auditor.

51. The Director, IOD, shall submit, annually, a summary report to the WIPO General Assembly, through the Program and Budget Committee (Annual Report by the Director, IOD). The Director General and the IAOC shall be provided with a draft version of the Report for their comments, if any. The Annual Report shall give an overview of the internal oversight activities conducted during the reporting period, including the scope and objectives of such activities, the work undertaken, and the progress on the implementation of internal oversight recommendations. The Director General may

submit comments on the final Annual Report in a separate report as deemed appropriate.

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

- (a) An indication of the opinion issued by the Director, IOD, in the annual Statement of Internal Control;⁹
- (b) A description of significant issues and deficiencies relating to WIPO's activities in general, or a program or operation in particular, disclosed during the period;
- (c) A description, including the financial impacts, if any, of those investigative cases found to be substantiated and their disposition, such as disciplinary measures, referral to national law enforcement authorities, and other sanctions taken;
- (d) A description of all high-priority internal oversight findings and recommendations made by the Director, IOD, during the reporting period;
- (e) A description of all recommendations that were not accepted by the Director General, together with her/his explanations for not doing so;
- (f) A summary of the status of implementation of IOD and External Audit recommendations;
- (g) Information concerning any significant management decision that, in the view of the Director, IOD, constitutes a serious risk for the Organization;
- (h) A summary of any instance where IOD's access to records, personnel, and premises was restricted;
- (i) A confirmation of the organizational independence of the internal oversight function and information on the scope of the internal oversight activities and the adequacy of resources for the purposes intended; and
- (j) A summary of the results of the quality assurance/improvement program.

J. RESOURCES

53. In presenting the Program of Work and Budget proposals to Member States, the Director General shall consider the need to ensure the operational independence of the internal oversight function and shall provide the necessary resources to enable the Director, IOD, to achieve the objectives of her/his mandate. The allocation of financial and human resources, including in-sourcing, outsourcing, or co-sourcing of services, shall be identified in the Program of Work and Budget proposal, which will consider the advice of the IAOC.

54. The Director, IOD, shall ensure that IOD comprises staff appointed in accordance with WIPO Staff Regulations and Rules, which collectively possess the experience, knowledge, skills, and other competencies needed to perform the internal oversight services. The Director, IOD shall support the continuing professional development of

⁹ Effective from year ending December 31, 2025.

oversight staff to ensure that they continue to discharge their professional duties in line with the requirements of this Charter.

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

55. The Director, IOD, shall be a person with high qualifications and competence in oversight functions. The recruitment of the Director, IOD, shall be based on an open, transparent international selection process to be conducted by the Director General in consultation with the IAOC. The IAOC shall perform the responsibilities related to the appointment, performance appraisal, and dismissal, if any, of the Director, IOD, as stipulated in the FRRs, Annex III, Terms of Reference of the IAOC.¹⁰

56. The Director, IOD, shall be appointed by the Director General after endorsement by the IAOC and the Coordination Committee. The Director, IOD, shall have a non-renewable fixed term of office of six years. On completion of the fixed term of office, she/he shall not be eligible for further employment in WIPO. Steps should be taken, where possible, to ensure that the start of the terms of the Director, IOD, should not be the same as that of a new External Auditor and that the transition period between the outgoing and incoming Director, IOD, is minimized.

57. The Director General may dismiss the Director, IOD, only on specific and documented grounds and after endorsement by the IAOC and the Coordination Committee.

58. The performance appraisal of the Director, IOD, shall be conducted by the Director General after receiving input from and consulting with the IAOC.

L. APPROVAL AND REVISION

59. The Director, IOD, is responsible for applying this Charter and reviewing it with the IAOC every three years or earlier, if necessary. The Director, IOD may issue additional directives, policies, or guidelines to implement and/or complement this Charter and accomplish its mission.

60. Any amendments to the Charter proposed by the Secretariat shall be reviewed by the Director, IOD, the Director General, and the IAOC, and shall be submitted to the Program and Budget Committee, which shall make a recommendation to the WIPO General Assembly whether to approve the proposed amendments.

[Annex II follows]

¹⁰ WIPO Financial Regulations and Rules, Terms of Reference of the IAOC, para. 3d (vii), https://www.wipo.int/export/sites/www/about-wipo/en/pdf/wipo_financial_regulations.pdf

PROPOSED REVISIONS TO THE INTERNAL OVERSIGHT CHARTER (IOC)

Current Text	Proposed amendments ("track changes")	Final "clean" text	Reason for proposed change
A. INTRODUCTION			
<p>1. This Charter constitutes the framework for the Internal Oversight Division (IOD) of the World Intellectual Property Organization (WIPO) and establishes its mission: to examine and evaluate, in an independent manner, WIPO's control and business systems and processes in order to identify good practices and to provide recommendations for improvement. IOD thus provides assurance as well as assistance to Management in the effective discharge of their responsibilities and the achievement of WIPO's mission, goals and objectives. The purpose of this Charter is also to help strengthen accountability, value for money, stewardship, internal control and corporate governance in WIPO.</p>	<p>1. This Charter constitutes the framework for the Internal Oversight Division (IOD) of the World Intellectual Property Organization (WIPO) and establishes its mission: to examine and evaluate, in an independent manner, WIPO's control and business systems and processes in order to identify good practices and to provide recommendations for improvement. IOD thus provides assurance as well as assistance to Management in the effective discharge of their responsibilities and the achievement of WIPO's mission, goals and objectives. The purpose of this Charter is also to help strengthen accountability, value for money, stewardship, internal control and corporate governance in WIPO.</p> <p><u>1. This Charter constitutes the framework for the Internal Oversight Division (IOD) of the World Intellectual Property Organization (WIPO) and establishes its mission, mandate, authority, responsibility, scope of work, applicable standards, and procedures.</u></p>	<p>1. This Charter constitutes the framework for the Internal Oversight Division (IOD) of the World Intellectual Property Organization (WIPO) and establishes its mission, mandate, authority, responsibility, scope of work, applicable standards, and procedures.</p>	<p>To succinctly introduce the charter and refer to its subsequent component sections below, where the content is covered in detail.</p>
<p>2. The internal oversight function in WIPO comprises internal audit, evaluation and investigation.</p>	<p>The internal oversight function in WIPO comprises internal audit, evaluation and investigation.</p> <p>Shifted to Section E :Scope of Work, below</p>		

Current Text	Proposed amendments ("track changes")	Final "clean" text	Reason for proposed change
	B. MISSION (New Section)	B. MISSION	
<i>A New Paragraph was added.</i>	2. The mission of IOD is to provide independent and objective oversight services that enhance WIPO's operations, governance, risk management, and internal controls and support the achievement of the Organization's mission, goals, and objectives.	2. The mission of IOD is to provide independent and objective oversight services that enhance WIPO's operations, governance, risk management, and internal controls and support the achievement of the Organization's mission, goals, and objectives.	To succinctly summarize the role of IOD.
B. INTERNAL OVERSIGHT DEFINITIONS AND STANDARDS	INTERNAL OVERSIGHT DEFINITIONS AND STANDARDS <i>Shifted to Section F: Internal Oversight Professional Standards (see below)</i>		For better flow of the document content.
	C. MANDATE (New Section)	C. MANDATE	
9. The internal oversight function provides the Management of WIPO with independent, objective assurance, analyses, appraisals, recommendations, lessons learned, advice and information, through the undertaking of internal audits, evaluations and investigations. Its objectives include: <i>A New Paragraph was added.</i>	3. The internal oversight function provides the Management of WIPO with independent, objective assurance, analyses, appraisals, recommendations, lessons learned, advice, insights , and relevant information , through the undertaking of internal audits and advisory services , evaluations, and investigations. Its objectives include: (a) Contributing to the Organization's successful achievement of its objectives, by	3. The internal oversight function provides Management of WIPO with independent, objective assurance, analyses, appraisals, recommendations, lessons learned, advice, insights, and relevant information, through the undertaking of audits and advisory services, evaluations, and investigations. Its objectives include: (a) Contributing to the Organization's successful achievement of its objectives, by enhancing its decision-	To align with the wording introduced in the new Global Internal Audit Standards issued on January 9, 2024. To align with the wording introduced in the new Global Internal Audit

Current Text	Proposed amendments ("track changes")	Final "clean" text	Reason for proposed change
<p>(a) Assessing effectiveness and efficiency of governance, risk management, and control processes;</p> <p>(b) Identifying means for improving WIPO's relevance, effectiveness, efficiency, and economy of the internal procedures and use of resources;</p> <p>(c) Assessing whether cost-effective controls are in place; and</p> <p>(d) Assessing compliance with WIPO's Financial Regulations and Rules, Staff Regulations and Rules, relevant General Assembly decisions, the applicable accounting standards, the Standards of Conduct for the International Civil Service, as well as good practice.</p>	<p>enhancing its decision-making and oversight, its reputation and credibility with stakeholders, and its ability to serve the public interest;</p> <p>(a)(b) Assessing the effectiveness and efficiency of governance, risk management, and control processes;</p> <p>(b)(c) Identifying means for improving WIPO's relevance, effectiveness, efficiency, and economy of the internal procedures and use of resources;</p> <p>(e)(d) Assessing whether cost-effective controls are in place and operate effectively; and</p> <p>(d)(e) Assessing compliance with WIPO's Financial</p>	<p>making and oversight, its reputation and credibility with stakeholders, and its ability to serve the public interest;</p> <p>(b)Assessing the effectiveness and efficiency of governance, risk management, and control processes;</p> <p>(c)Identifying means for improving WIPO's relevance, effectiveness, efficiency, and economy of the internal procedures and use of resources;</p> <p>(d)Assessing whether cost-effective controls are in place and operate effectively; and</p> <p>(e)Assessing compliance with WIPO's Financial Regulations and Rules,</p>	<p>Standards issued on January 9, 2024.</p> <p>Grammar correction.</p> <p>To align with the practice of assessing the existence and operational effectiveness of controls.</p> <p>To complete the narrative and reflect the existing practice of checking compliance with relevant policies and procedures.</p>

Current Text	Proposed amendments ("track changes")	Final "clean" text	Reason for proposed change
	<p>Regulations and Rules, Staff Regulations and Rules, relevant General Assembly decisions, the applicable accounting standards, the Standards of Conduct for the International Civil Service, as well as good practice and relevant policies and procedures.</p>	<p>Staff Regulations and Rules, relevant General Assembly decisions, the applicable accounting standards, the Standards of Conduct for the International Civil Service, and relevant policies and procedures.</p>	
D. AUTHORITY AND RESPONSIBILITY			
<p>10. The Director, IOD, reports administratively to the Director General but is not part of operational management. The Director, IOD, enjoys functional and operational independence from Management in the conduct of his/her duties. In the exercise of his/her functions, he/she takes advice from the WIPO Independent Advisory Oversight Committee (IAOC). He/she has the authority to initiate, carry out and report on any action, which he/she considers necessary to fulfil his/her mandate.</p>	<p>4. The Director, IOD, reports administratively to the Director General but is not part of operational management. The Director, IOD, enjoys functional and operational independence from Management in the conduct of her/his/her duties. In the exercise of her/his/her functions, he/she takes advice from the WIPO Independent Advisory Oversight Committee (IAOC). He/she <u>The Director, IOD</u> has the authority to initiate, carry out and report on any action, which <u>that</u> he/she considers necessary to fulfil <u>fulfill</u> her/his/her mandate.</p>	<p>4. The Director, IOD, reports administratively to the Director General but is not part of operational management. The Director, IOD, enjoys functional and operational independence from Management in the conduct of her/his duties. In the exercise of her/his functions, he/she takes advice from the WIPO Independent Advisory Oversight Committee (IAOC). The Director, IOD has the authority to initiate, carry out and report on any action that he/she considers necessary to fulfill her/his mandate.</p>	<p>To align with WIPO's language policy.</p>
<p>11. The Director, IOD, and oversight staff, shall be independent of all WIPO programs,</p>	<p>5. The Director, IOD, and oversight staff, shall be independent of all WIPO programs, operations, and</p>	<p>5. The Director, IOD, and oversight staff shall be independent of all WIPO programs, operations, and</p>	<p>Grammar update and the addition of the key attribute of integrity.</p>

Current Text	Proposed amendments (“track changes”)	Final “clean” text	Reason for proposed change
operations and activities, to ensure impartiality and credibility of the work undertaken.	activities ; to ensure <u>the</u> impartiality, <u>integrity</u> , and credibility of the work undertaken.	activities to ensure the impartiality, integrity, and credibility of the work undertaken.	
12. The Director, IOD, and oversight staff shall conduct oversight work in a professional, impartial and unbiased manner and in accordance with good practice, standards and norms generally accepted and applied by the United Nations system organizations, as detailed in Section B above.	6. The Director, IOD, and oversight staff shall conduct oversight work in a professional, impartial, and unbiased manner and in accordance with good practice , <u>practices</u> , <u>professional standards</u> , and norms generally accepted and applied by the United Nations system organizations, as detailed in Section B above <u>F below</u> .	6. The Director, IOD, and oversight staff shall conduct oversight work in a professional, impartial, and unbiased manner and in accordance with good practices, professional standards, and norms generally accepted and applied by the United Nations system organizations, as detailed in Section F below.	Grammar update and clarity of type of standards to use.
13. For the performance of his/her duties, the Director, IOD, shall have unrestricted, unlimited, direct and prompt access to all WIPO records, officials or personnel, holding any WIPO contractual status, and to all the premises of WIPO. <u>WIPO</u> staff members, contractors and other personnel have the duty to cooperate with any duly authorized investigation.	7. For the performance of <u>her/his/her</u> duties, the Director, IOD, shall have unrestricted, unlimited, direct, and prompt access to all WIPO records, officials, or personnel, holding any WIPO contractual status, and to all the premises of WIPO. <u>WIPO</u> staff members, contractors, and other personnel have the duty to <u>must</u> cooperate with any duly authorized investigation.	7. For the performance of her/his duties, the Director, IOD, shall have unrestricted, unlimited, direct, and prompt access to all WIPO records, officials, or personnel, holding any WIPO contractual status, and to all the premises of WIPO. WIPO staff members, contractors, and other personnel must cooperate with any duly authorized investigation.	Aligned with WIPO’s language policy. Updated for grammar and conciseness.
14. The Director, IOD, shall have access to the Chairs of the General Assembly, the Coordination Committee, the Program and Budget Committee and the IAOC.		8. The Director, IOD, shall have access to the Chairs of the General Assembly, the Coordination Committee, the Program and Budget Committee, and the IAOC.	The only change is the paragraph number.

Current Text	Proposed amendments ("track changes")	Final "clean" text	Reason for proposed change
<p>15. WIPO staff members, contractors and other personnel have the duty to report suspected wrongdoing in WIPO. The Director, IOD, shall maintain facilities for the submission of reports by individual staff members as well as any other internal or external parties, concerning suspected wrongdoing, misconduct or irregularities including but not limited to: fraud and corruption, waste, abuse of privileges and immunities, abuse of authority, harassment, and other violations of WIPO regulations and rules. Such reports to the Director, IOD, shall be received on a confidential basis and may also be made anonymously.</p>	<p>9. WIPO staff members, contractors and other personnel have the^a duty to report suspected or potential wrongdoing in WIPO. The Director, IOD, shall maintain facilities for the submission of reports by individual^{WIPO} staff members as well as any^{and} other internal or external parties,^{personnel} concerning suspected wrongdoing, misconduct, or irregularities including but not limited to: fraud and corruption, waste, abuse of privileges and immunities, abuse of authority, harassment, and other violations of WIPO regulations^{Regulations} and rules.^{Rules.} Such reports to the Director, IOD, shall be received on a confidential basis and may also be made anonymously.</p>	<p>9. WIPO staff members and other personnel have a duty to report suspected or potential wrongdoing in WIPO. The Director, IOD, shall maintain facilities for the submission of reports by WIPO staff members and other personnel concerning suspected wrongdoing, misconduct, or irregularities including but not limited to fraud and corruption, waste, abuse of privileges and immunities, abuse of authority, harassment, and other violations of WIPO Regulations and Rules. Such reports to the Director, IOD, shall be received on a confidential basis and may also be made anonymously.</p>	<p>Updated for grammar, clarity and conciseness.</p>
<p>16. Notwithstanding the foregoing, the mandate of the Director, IOD, normally does not extend to those areas for which separate provision has been made for review, such as grievances arising from administrative decisions affecting a staff member's terms of appointment, and performance issues and performance-related disagreements. It rests with the Director, IOD, to determine whether such matters may</p>		<p>10. Notwithstanding the foregoing, the mandate of the Director, IOD, normally does not extend to those areas for which separate provision has been made for review, such as grievances arising from administrative decisions affecting a staff member's terms of appointment, and performance issues and performance-related disagreements. It rests with the Director, IOD, to determine whether</p>	<p>The only change is the paragraph number.</p>

Current Text	Proposed amendments ("track changes")	Final "clean" text	Reason for proposed change
involve wrongdoing and should be handled by IOD or whether they should be referred to other internal bodies.		such matters may involve wrongdoing and should be handled by IOD or whether they should be referred to other internal bodies.	
17. The right of all staff and personnel to communicate confidentially with, and provide information to the Director, IOD, without fear of reprisal, shall be guaranteed by the Director General. All WIPO staff members shall take appropriate steps to ensure that the confidentiality of such communications is maintained. This is without prejudice to measures that may be taken under WIPO Staff Regulations and Rules regarding allegations which are intentionally and knowingly false or misleading or made with reckless disregard for accuracy of the information.	11. The right of all staff and <u>WIPO</u> personnel to communicate confidentially with, and provide information to the Director, IOD, without fear of reprisal, shall be guaranteed by the Director General. All WIPO staff members <u>under the Internal Oversight Charter, Staff Regulations and Rules,¹¹ and relevant Office Instructions.¹²</u> <u>All WIPO personnel</u> shall take appropriate steps to ensure that the confidentiality of such communications is maintained. This is without prejudice to measures that may be taken under WIPO Staff Regulations and Rules regarding allegations which <u>that</u> are intentionally and knowingly false or misleading or made with reckless disregard for <u>the</u> accuracy of the information.	11. The right of WIPO personnel to communicate confidentially with, and provide information to the Director, IOD, without fear of reprisal, shall be guaranteed by the Director General under the Internal Oversight Charter, Staff Regulations and Rules, ¹ and relevant Office Instructions. ² All WIPO personnel shall take appropriate steps to ensure that the confidentiality of such communications is maintained. This is without prejudice to measures that may be taken under WIPO Staff Regulations and Rules regarding allegations that are intentionally and knowingly false or misleading or made with reckless disregard for the accuracy of the information.	Updated for grammar, clarity and conciseness.
18. The Director, IOD, shall respect the confidential nature of, and protect from unauthorized disclosure, any information gathered or received in the course of an internal audit, evaluation, or investigation, and	12. The Director, IOD, shall respect the confidential nature of, and protect from unauthorized disclosure, any information gathered or received in the course of <u>during</u> an internal audit, evaluation, or investigation, and	12. The Director, IOD, shall respect the confidential nature of, and protect from unauthorized disclosure, any information gathered or received during an internal audit, evaluation, or investigation, and shall use such information only in	Updated for grammar and conciseness.

¹¹ Staff Regulations and Rules, 2023, Regulation 1.7, <https://www.wipo.int/export/sites/www/erecruitment/en/pdf/staff-regulations-and-rules.pdf>

¹² Office Instruction No. 33/2017 Rev. 1 on "Policy to Protect Against Retaliation for Reporting Misconduct and for Cooperating with Duly Authorized Audits or Investigations".

Current Text	Proposed amendments ("track changes")	Final "clean" text	Reason for proposed change
shall use such information only in so far as it is necessary for the performance of his/her duties.	shall use such information only in so far as it is necessary for the performance of her/his/her duties.	so far as it is necessary for the performance of her/his duties.	
19. The Director, IOD, shall liaise regularly with all other internal and external providers of assurance services to ensure the proper coordination of activities (External Auditor, Risk Officer, Compliance Officer). The Director, IOD, shall also periodically liaise with the Chief Ethics Officer and with the Ombudsperson.	13. <u>To optimize oversight coverage, promote efficiency, and avoid duplication of work,</u> the Director, IOD, shall liaise regularly with all other internal and external providers of assurance services to ensure . <u>These include the proper coordination Office of activities (the Controller, the External Auditor, Risk Officer, Compliance Officer), and the Joint Inspection Unit of the United Nations System.</u> The Director, IOD, shall also periodically liaise with the Chief Ethics Officer and with the Ombudsperson, <u>the Human Resources Management Department and the Office of Legal Counsel.</u>	13. To optimize oversight coverage, promote efficiency, and avoid duplication of work, the Director, IOD, shall liaise regularly with internal and external providers of assurance services. These include the Office of the Controller, the External Auditor, and the Joint Inspection Unit of the United Nations System. The Director, IOD, shall also periodically liaise with the Chief Ethics Officer, the Ombudsperson, the Human Resources Management Department and the Office of Legal Counsel.	Updated for clarity and to capture the key internal and external parties that IOD works with during audits, investigations, and evaluations.
	E. SCOPE OF WORK	E. SCOPE OF WORK	
2. The internal oversight function in WIPO comprises internal audit, evaluation and investigation.	14. <u>IOD performs its</u> internal oversight function in WIPO comprises <u>through three sections:</u> internal audit, evaluation, and investigation. <u>The work of each section is guided by professional standards, WIPO's regulatory framework, and relevant policies and procedures.</u>	14. IOD performs its internal oversight function in WIPO through three sections: internal audit, evaluation, and investigation. The work of each section is guided by professional standards, WIPO's regulatory framework, and relevant policies and procedures.	To provide clarity on the scope of work undertaken and what guides its execution.

Current Text	Proposed amendments ("track changes")	Final "clean" text	Reason for proposed change
<i>A new paragraph was added.</i>	15. <u>All systems, processes, operations, functions, and activities of WIPO are subject to internal oversight.</u>	15. All systems, processes, operations, functions, and activities of WIPO are subject to internal oversight.	To confirm the coverage of IOD.
INTERNAL OVERSIGHT DEFINITIONS AND STANDARDS	F. INTERNAL OVERSIGHT DEFINITIONS AND PROFESSIONAL STANDARDS	F. INTERNAL OVERSIGHT PROFESSIONAL STANDARDS	
3. In accordance with the definition adopted by the Institute of Internal Auditors (IIA), internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. The mission of internal audit is to enhance and protect organizational value by providing risk-based and objective assurance, advice and insight.	16. In accordance with the definition adopted by of the Institute of Internal Auditors (IIA), ¹³ internal auditing is an independent, objective assurance and consulting activity advisory service designed to add value and improve an organization's operations. It helps an organization to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of <u>governance</u> , risk management, <u>and control</u> , and governance processes. The mission of internal audit is to enhance and protect organizational value by providing risk-based and objective assurance, advice and insight.	16. In accordance with the definition of the Institute of Internal Auditors (IIA), ³ internal auditing is an independent, objective assurance and advisory service designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes.	To align with the definition in the Global Internal Audit Standards issued on January 9, 2024.
4. The internal audit function in WIPO shall be carried out in adherence to the mandatory	17. The internal audit function services in WIPO shall be carried out in adherence to the	17. The internal audit services in WIPO shall be carried out in conformance with the Global	To clarify the globally recognized standards that guide

¹³ Global Internal Audit Standards™. https://www.theiia.org/globalassets/site/standards/editable-versions/globalinternalauditstandards_2024january9_editable.pdf

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<p>elements of the IIA's International Professional Practices Framework (IPPF), including its Standards, Core Principles for the Professional Practice of Internal Auditing, Definition of Internal Auditing, and Code of Ethics; and adopted by the Representatives of Internal Audit Services of the United Nations Organizations, Multilateral Financial Institutions and Associated Intergovernmental Organizations (RIAS).</p>	<p>mandatory elements of conformance with the Global Internal Audit Standards™ issued by the IIA. IIA's International Professional Practices Framework (IPPF), including its Standards, Core Principles for IIA, and the Professional Practice of Internal Auditing, Definition of Internal Auditing, and Code of Ethics; and adopted by framework of the Representatives of Internal Audit Services of the United Nations Organizations, and Multilateral Financial Institutions and other Associated Intergovernmental Organizations (RIAS).</p>	<p>Internal Audit Standards™ issued by the IIA.</p>	<p>IOD's Audit Section work.</p>
<p>5. An evaluation is a systematic, objective and impartial assessment of an on-going or completed project, program or policy, its design, implementation and results. The aim is to determine the relevance and fulfilment of objectives, its efficiency, effectiveness, impact and sustainability. An evaluation should contribute to learning and accountability and provide credible, evidence-based information, enabling the incorporation of findings and recommendations into the decision-making processes of WIPO.</p>	<p>18. In line with the definition by the United Nations Evaluation Group (UNEG), an evaluation is a systematic, objective and impartial an assessment of an on-going or completed, conducted as systematically and impartially as possible, of an activity, project, program-or, policy, its design, implementation and topic, theme, sector, operational area, or institutional performance. It analyses the level of achievement of both expected and unexpected results. The aim is to determine the by examining the results chain,</p>	<p>18. In line with the definition by the United Nations Evaluation Group (UNEG), an evaluation is an assessment, conducted as systematically and impartially as possible, of an activity, project, program, policy, topic, theme, sector, operational area, or institutional performance. It analyses the level of achievement of both expected and unexpected results by examining the results chain, processes, contextual factors, and causality using appropriate criteria such as relevance, effectiveness, efficiency,</p>	<p>To align with the definition of an Evaluation as provided by UNEG's Norms and Standards.</p>

Current Text	Proposed amendments ("track changes")	Final "clean" text	Reason for proposed change
	<p><u>processes, contextual factors, and causality using appropriate criteria such as</u> relevance and fulfilment of objectives, its efficiency, effectiveness, <u>efficiency,</u> impact, and sustainability. An evaluation should contribute to learning and contributes to accountability and provide learning by providing credible, <u>useful</u> evidence-based information, enabling the <u>timely</u> incorporation of findings and, recommendations, <u>and lessons</u> into the decision-making processes of WIPO<u>organizations and stakeholders.</u></p>	<p>impact, and sustainability. An evaluation contributes to accountability and learning by providing credible, useful evidence-based information, enabling the timely incorporation of findings, recommendations, and lessons into the decision-making processes of organizations and stakeholders.</p>	
<p>6. Evaluations in WIPO shall be carried out in accordance with the standards developed and adopted by the United Nations Evaluation Group (UNEG).</p>	<p>19. Evaluations in WIPO shall be carried out in accordance with the standards developed and adopted by the United Nations Evaluation Group (UNEG). <u>UNEG.</u></p>	<p>19. Evaluations in WIPO shall be carried out in accordance with the standards developed and adopted by UNEG.</p>	<p>Editorial change after having defined UNEG earlier in the text.</p>
<p>7. An investigation is a formal fact-finding inquiry to examine allegations of or information concerning misconduct or other wrongdoing involving WIPO personnel in order to determine whether they have occurred and if so, the person or persons responsible. Investigations may</p>	<p>20. An investigation is a formal fact-finding inquiry to examine <u>and determine the veracity of allegations of corrupt or fraudulent practices as defined under WIPO's regulatory framework and</u> allegations of or information concerning misconduct or other wrongdoing</p>	<p>20. An investigation is a formal fact-finding inquiry to examine and determine the veracity of allegations of corrupt or fraudulent practices as defined under WIPO's regulatory framework and allegations of misconduct on the part of WIPO's staff members.⁴</p>	<p>To align with the definition of investigations as provided by the Conference of International Investigators, Uniform Principles</p>

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<p>also examine alleged wrongdoing by other persons, parties or entities, deemed to be detrimental to WIPO.</p>	<p>involving WIPO personnel in order to determine whether they have occurred and if so, the person or persons responsible. Investigations may also examine alleged wrongdoing by other persons, parties or entities, deemed to be detrimental to WIPO. <u>on the part of WIPO’s staff members.</u>¹⁴</p>		<p>and Guidance for Investigations.</p>
<p>8. Investigations in WIPO shall be carried out in accordance with the Uniform Principles and Guidelines for Investigations adopted by the Conference of International Investigators and with WIPO’s regulations and rules.</p>	<p>21. Investigations in WIPO shall be carried out in accordance with the Uniform Principles and Guidelines for Investigations adopted by the Conference of International Investigators and with WIPO’s regulations and rules <u>investigative framework</u>.</p>	<p>21. Investigations in WIPO shall be carried out in accordance with the Uniform Principles and Guidelines for Investigations adopted by the Conference of International Investigators and with WIPO’s investigative framework.</p>	<p>To provide clarity on the framework in use.</p>
<p>E. CONFLICT OF INTEREST</p>	<p><u>G.</u> CONFLICT OF INTEREST</p>	<p>G. CONFLICT OF INTEREST</p>	
<p>20. In the performance of their oversight work, the Director, IOD, and oversight staff shall avoid perceived or actual conflicts of interest. The Director, IOD, and oversight staff shall have no direct operational responsibility or authority over any of the activities</p>	<p>22. In the performance of their oversight work, the Director, IOD, and oversight staff shall avoid perceived or actual conflicts of interest. <u>The Director, IOD, and oversight staff shall have no direct operational responsibility or authority over any of the activities audited,</u> or</p>	<p>22. In the performance of their oversight work, the Director, IOD, and oversight staff shall avoid perceived or actual conflicts of interest. The Director, IOD, and oversight staff shall have no direct operational responsibility or authority over any of the activities</p>	<p>Editorial change, to denote an obligation of the Director, IOD.</p>

¹⁴ Conference of International Investigators (CII 2009), Uniform Principles and Guidelines for Investigations, 2nd Edition, https://www.ciinvestigators.org/wp-content/uploads/2021/11/CII-Uniform-Principles-and-Guidelines-for-Investigations_2ed.pdf

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<p>audited, or engage in any other activity that may impair their judgment. The Director, IOD, shall report any significant impairment to independence and objectivity, including conflicts of interest, for due consideration of the IAOC. The Director, IOD, will confirm to the IAOC, at least annually, the organizational independence of IOD.</p>	<p>engage in any other activity that may impair their judgment. The Director, IOD, shall report any significant impairment to independence and objectivity, including conflicts of interest, for due consideration of the IAOC. The Director, IOD, will<u>shall</u> confirm to the IAOC, at least annually, the organizational independence of IOD.</p>	<p>audited or engage in any other activity that may impair their judgment. The Director, IOD, shall report any significant impairment to independence and objectivity, including conflicts of interest, for due consideration of the IAOC. The Director, IOD, shall confirm to the IAOC, at least annually, the organizational independence of IOD.</p>	
<p>21. Notwithstanding the foregoing, where allegations of misconduct concern the staff of IOD, the Director, IOD, shall seek the advice of the IAOC on how to proceed.</p>	<p>23. Notwithstanding the foregoing, where allegations of misconduct concern the staff <u>or other personnel</u> of IOD, the Director, IOD, shall seek the advice of the IAOC on how to proceed.</p>	<p>23. Notwithstanding the foregoing, where allegations of misconduct concern the staff or other personnel of IOD, the Director, IOD, shall seek the advice of the IAOC on how to proceed.</p>	<p>IOD may use non-staff to perform some activities.</p>
<p>22. Allegations of misconduct against the Director, IOD, shall be reported to the Director General, who shall, at the earliest opportunity, but not later than one month, inform the Chair of the Coordination Committee and seek the advice of the IAOC on how to proceed. The IAOC shall conduct or arrange for a preliminary evaluation. Based on its results, the IAOC shall provide a recommendation to the Director General and the Chair of the Coordination Committee on whether</p>	<p>24. Allegations of misconduct against the Director, IOD, shall be reported to the Director General, who shall, at the earliest opportunity, but not later than one month, inform the Chair of the Coordination Committee and seek the advice of the IAOC on how to proceed. The IAOC shall conduct or arrange for a preliminary evaluation. Based on its results, the IAOC shall provide a recommendation to the Director General and the Chair of the Coordination Committee on whether to</p>	<p>24. Allegations of misconduct against the Director, IOD, shall be reported to the Director General, who shall, at the earliest opportunity, but not later than one month, inform the Chair of the Coordination Committee and seek the advice of the IAOC on how to proceed. The IAOC shall conduct or arrange for a preliminary evaluation. Based on its results, the IAOC shall provide a recommendation to the Director</p>	<p>Grammar update.</p>

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<p>to close the case or refer the matter for investigation to an independent external investigative entity. In case referral is recommended, such recommendation shall include the proposed Terms of Reference of the investigation and a proposal for a suitable investigative entity. No investigative proceedings into allegations against the Director, IOD, or previous incumbents shall be initiated without the concurrence of the IAOC.</p>	<p>close the case or refer the matter for investigation to an independent external investigative entity. In case <u>If</u> a referral is recommended, such <u>a</u> recommendation shall include the proposed Terms of Reference of the investigation and a proposal for a suitable investigative entity. <u>No</u> investigative proceedings into allegations against the Director, IOD, or previous incumbents shall be initiated without the concurrence of the IAOC.</p>	<p>General and the Chair of the Coordination Committee on whether to close the case or refer the matter for investigation to an independent external investigative entity. If a referral is recommended, such a recommendation shall include the proposed Terms of Reference of the investigation and a proposal for a suitable investigative entity. No investigative proceedings into allegations against the Director, IOD, or previous incumbents shall be initiated without the concurrence of the IAOC.</p>	
<p>23. Allegations of misconduct against WIPO personnel at the Deputy Director General and Assistant Director General levels shall be reported to the Director, IOD, who shall, at the earliest opportunity, but not later than one month, inform the Director General and the Chair of the Coordination Committee.</p>		<p>25. Allegations of misconduct against WIPO personnel at the Deputy Director General and Assistant Director General levels shall be reported to the Director, IOD, who shall, at the earliest opportunity, but not later than one month, inform the Director General and the Chair of the Coordination Committee.</p>	<p>The only change is the paragraph number.</p>
<p>24. Allegations of misconduct against the Director General shall be reported to the Director, IOD, who shall immediately inform the Chairs of the General Assembly and of the</p>	<p>26. Allegations of misconduct against the Director General shall be reported to the Director, IOD, who shall immediately inform the Chairs of the General Assembly and of the</p>	<p>26. Allegations of misconduct against the Director General shall be reported to the Director, IOD, who shall immediately inform the Chairs of the General Assembly</p>	<p>Grammar update.</p>

Current Text	Proposed amendments ("track changes")	Final "clean" text	Reason for proposed change
<p>Coordination Committee and seek the advice of the IAOC on how to proceed. The IAOC shall advise the Director, IOD, on whether to conduct a preliminary evaluation or arrange for a preliminary evaluation by an independent external investigative entity. Based on the results of the preliminary evaluation, the IAOC shall provide a recommendation to the Chairs of the General Assembly and of the Coordination Committee on whether to request the Director, IOD, to close the case or to refer the matter for investigation to an independent external investigative entity. In case referral is recommended, such recommendation shall include the proposed Terms of Reference of the investigation and a proposal for a suitable investigative entity. In the event the Chairs cannot reach an agreement or propose to deviate from the IAOC recommendation, the Vice-Chairs of the General Assembly and of the Coordination Committee shall be involved in the decision.</p>	<p>Coordination Committee and seek the advice of the IAOC on how to proceed.</p> <p>27. The IAOC shall advise the Director, IOD, on whether to conduct a preliminary evaluation or arrange for a preliminary evaluation by an independent external investigative entity. Based on the results of the preliminary evaluation <u>results</u>, the IAOC shall provide a recommendation to the Chairs of the General Assembly and of the Coordination Committee on whether to request the Director, IOD, to close the case or to refer the matter for investigation to an independent external investigative entity. In case <u>If a</u> referral is recommended, such recommendation shall include the proposed Terms of Reference of the investigation and a proposal for a suitable investigative entity. In the event <u>If</u> the Chairs cannot reach an agreement or propose to deviate from the IAOC recommendation, the Vice-Chairs of the General Assembly and of the Coordination Committee shall be involved in the decision.</p>	<p>and the Coordination Committee and seek the advice of the IAOC on how to proceed.</p> <p>27. The IAOC shall advise the Director, IOD, on whether to conduct a preliminary evaluation or arrange for a preliminary evaluation by an independent external investigative entity. Based on the preliminary evaluation results, the IAOC shall provide a recommendation to the Chairs of the General Assembly and of the Coordination Committee on whether to request the Director, IOD, to close the case or to refer the matter for investigation to an independent external investigative entity. If a referral is recommended, such recommendation shall include the proposed Terms of Reference of the investigation and a proposal for a suitable investigative entity. If the Chairs cannot reach an agreement or propose to deviate from the IAOC recommendation, the Vice-Chairs of the General Assembly and of the Coordination Committee shall be involved in the decision.</p>	<p>Grammar update.</p>

Current Text	Proposed amendments ("track changes")	Final "clean" text	Reason for proposed change
25. Where the advice of the IAOC is required, such advice shall be provided within one month, unless the complexity of the matter requires more time.		28. Where the advice of the IAOC is required, such advice shall be provided within one month, unless the complexity of the matter requires more time.	The only change is the paragraph number.
F. DUTIES AND MODALITIES OF WORK	H. DUTIES AND MODALITIES OF WORK	H. DUTIES AND MODALITIES OF WORK	
26. The internal oversight function contributes to the efficient management of the Organization and the accountability of the Director General to the Member States.	The internal oversight function contributes to the efficient management of the Organization and the accountability of the Director General to the Member States.		Covered in the Mission, Mandate and Scope of Work Sections above.
27. To carry out his/her mandate, the Director, IOD, shall conduct audits, evaluations, and investigations. The types of audits should include, but not be limited to, performance audits, financial audits, and compliance audits.	29. To carry out her/his/her mandate, the Director, IOD, shall conduct audits, evaluations, and investigations. The types of audits should include, but not be limited to, performance audits, financial audits, <u>reviews of key controls</u> and compliance audits.	29. To carry out her/his mandate, the Director, IOD, shall conduct audits, evaluations, and investigations. The types of audits should include, but not be limited to, performance audits, financial audits, reviews of key controls and compliance audits.	To provide further clarity on the scope of work covered by IOD and to align with WIPO's language policy.
28. To carry out his/her mandate, the Director, IOD, shall: (a) Establish long and short term internal oversight work plans in coordination with the External Auditor.	30. To carry out her/his/her mandate, the Director, IOD, shall: (a) Establish long and short-term internal oversight work plans in coordination with the External Auditor. The annual	30. To carry out her/his mandate, the Director, IOD, shall: (a) Establish long and short-term internal oversight work plans in coordination with the External Auditor.	To align with WIPO's language policy. To provide clarity and grammar update.

Current Text	Proposed amendments ("track changes")	Final "clean" text	Reason for proposed change
<p>The annual work plan shall be based, where relevant, on a risk assessment to be carried out at least annually, on which basis work would be prioritized. In preparing the annual work plan, the Director, IOD, shall take into account any suggestions received from Management, the IAOC or from Member States. Prior to finalizing the internal oversight plan, the Director, IOD, shall submit the draft plan to the IAOC for its review and advice;</p> <p>(b) After review by the IAOC and consultation with Member States, establish policies for all oversight functions, i.e., internal audit, evaluation, and investigation. The policies shall provide rules and procedures on the access to reports while ensuring rights to due process and the preservation of confidentiality;</p> <p>(c) After review by the IAOC, issue an internal audit</p>	<p><u>oversight</u> work plan shall be based, where relevant, on a risk assessment to be carried out at least annually, on <u>the basis of</u> which basis work would be prioritized. <u>In</u> preparing the annual <u>oversight</u> work plan, the Director, IOD, shall take into account<u>consider</u> any suggestions received from Management, the IAOC or, and from Member States. <u>Prior</u> to finalizing the internal oversight<u>annual</u> plan, the Director, IOD, shall submit the draft plan to the IAOC for its review and advice;</p> <p>(b) [...]</p> <p>(c) After review by the IAOC,</p>	<p>The annual oversight work plan shall be based, where relevant, on a risk assessment to be carried out at least annually, on the basis of which work would be prioritized. In preparing the annual oversight work plan, the Director, IOD, shall consider any suggestions received from Management, the IAOC, and Member States. Prior to finalizing the annual plan, the Director, IOD, shall submit the draft plan to the IAOC for its review and advice;</p> <p>(b) After review by the IAOC and consultation with the Member States, establish policies for all oversight functions, i.e., internal audit, evaluation, and investigation. The policies shall provide rules and procedures on the access to reports while ensuring rights to due process and the preservation of confidentiality;</p> <p>(c) After review by the</p>	

Current Text	Proposed amendments ("track changes")	Final "clean" text	Reason for proposed change
<p>manual, an evaluation manual, and an investigation manual. Such manuals shall include the terms of reference of the individual oversight functions and a compilation of applicable procedures. They shall be reviewed every three years or earlier;</p> <p>(d) Establish and maintain follow-up systems to determine whether effective action has been taken in response to oversight recommendations, within a reasonable time. The Director, IOD, shall periodically report in writing to Member States, the IAOC and the Director General on situations where adequate, timely corrective action has not been implemented;</p> <p>(e) Liaise and coordinate with the External Auditor and monitor the follow-up of their recommendations;</p>	<p>issue an internal audit manual, an evaluation manual, and an investigation manual. Such manuals shall include the terms of reference of the individual oversight functions and a compilation of applicable procedures. They shall be reviewed every three years or earlier<u>on a regular basis, as necessary</u>;</p> <p>(d) Establish and maintain follow-up systems to determine whether effective action has been taken in response to oversight recommendations,¹⁵ within a reasonable time.The Director, IOD, shall periodically report in writing to Member States, the IAOC and the Director General on situations where adequate, timely corrective action has not been implemented;</p> <p>Liaise and coordinate with the External Auditor and monitor the follow-up of their recommendations;</p>	<p>IAOC, issue an internal audit manual, an evaluation manual, and an investigation manual. Such manuals shall include the terms of reference of the individual oversight functions and a compilation of applicable procedures. They shall be reviewed on a regular basis, as necessary;</p> <p>(d) Establish and maintain follow-up systems to determine whether effective action has been taken in response to oversight recommendations,⁵ within a reasonable time;</p> <p><i>Paragraph removed</i></p>	<p>Updates are not time-bound and are updated as required.</p> <p>To be more succinct. The footnote indicates the oversight recommendations coverage.</p> <p>Covered in the proposed para. 13</p>

¹⁵ ["Oversight recommendations" are recommendations made by IOD, IAOC, and the External Auditor.](#)

Current Text	Proposed amendments ("track changes")	Final "clean" text	Reason for proposed change
<p>(f) Develop and maintain a quality assurance/improvement program covering all aspects of internal audit, evaluation and investigation, including periodic internal and external reviews and ongoing self-assessments in accordance with the applicable standards. Independent external assessments shall be conducted at least once every five years; and</p> <p>(g) Liaise and cooperate with the internal oversight or similar services of other organizations of the United Nations system and of Multilateral Financial Institutions, and represent WIPO in relevant inter-agency meetings.</p>	<p>(e) Develop and maintain a quality assurance and improvement program covering all aspects of internal audit, evaluation, and investigation, including periodic internal and external reviews and ongoing self-assessments in accordance with the applicable standards. <u>Independent</u> external assessments shall be conducted at least once every five years; and</p> <p>(f) Liaise and cooperate with the internal oversight or similar services of other organizations of the United Nations system and of Multilateral Financial Institutions, and represent WIPO in relevant inter-agency meetings.</p>	<p>(e) Develop and maintain a quality assurance and improvement program covering all aspects of internal audit, evaluation, and investigation, including periodic internal and external reviews and ongoing self-assessments in accordance with the applicable standards. Independent external assessments shall be conducted at least once every five years; and</p> <p>(f) Liaise and cooperate with the internal oversight or similar services of other organizations of the United Nations system and Multilateral Financial Institutions, and represent WIPO in relevant inter-agency meetings.</p>	<p>Grammar update.</p> <p>Grammar update.</p>
<p>29. In particular, the Director, IOD, shall assess:</p> <p>(a) The reliability, effectiveness and integrity of WIPO's internal control mechanisms;</p>	<p>31. In particular, the Director, IOD, shall assess:</p> <p>(a) The reliability, effectiveness, and integrity of WIPO's <u>key controls and other</u> internal control mechanisms;</p>	<p>31. In particular, the Director, IOD, shall assess:</p> <p>(a) The reliability, effectiveness, and integrity of WIPO's key controls and other internal control mechanisms;</p>	<p>To give emphasis to the need to check the Organization's key controls.</p>

Current Text	Proposed amendments ("track changes")	Final "clean" text	Reason for proposed change
<p>(b) The adequacy of organizational structures, systems and processes to ensure that the results WIPO produces are consistent with the objectives established;</p> <p>(c) The effectiveness of WIPO in meeting its objectives and achieving results and, as required, recommending better ways of achieving such results, taking into account good practices and lessons learned;</p> <p>(d) Systems aimed at ensuring compliance with WIPO's regulations, rules, policies and procedures;</p> <p>(e) The effective, efficient and economical use, and the safeguarding of human, financial and material resources of WIPO; and</p>	<p>(b) [...]</p> <p>(c) [...]</p> <p>(d) [...]</p> <p>(e) [...]</p>	<p>(b)The adequacy of organizational structures, systems, and processes to ensure that the results WIPO produces are consistent with the objectives established;</p> <p>(c) The effectiveness of WIPO in meeting its objectives and achieving results and as required, recommending better ways of achieving such results, taking into account good practices and lessons learned;</p> <p>(d) Systems aimed at ensuring compliance with WIPO's regulations, rules, policies and procedures;</p> <p>(e)The effective, efficient, and economical use, and the safeguarding of human, financial, and material resources of WIPO; and</p>	

Current Text	Proposed amendments ("track changes")	Final "clean" text	Reason for proposed change
(f) Significant exposure of WIPO to risk and contributing to the improvement of risk management.		(f) Significant exposure of WIPO to risk and contributing to the improvement of risk management.	
31. The Director, IOD, shall also undertake investigations into allegations of misconduct or other wrongdoing. The Director, IOD, may decide to proactively initiate investigations based on risks identified.	32. The Director, IOD, shall also undertake investigations into <u>investigate</u> allegations of misconduct or other wrongdoing. The Director, IOD, may decide to proactively initiate investigations <u>reviews</u> based on risks identified. <u>risk assessments, other oversight activities, or as a consequence of an ongoing investigation.</u>	32. The Director, IOD, shall investigate allegations of misconduct or other wrongdoing. The Director, IOD, may decide to proactively initiate reviews based on risk assessments, other oversight activities, or as a consequence of an ongoing investigation.	Grammar update and clarity on other sources of the scope of work undertaken by IOD.
30. The Director, IOD, may provide consulting and advisory services, the nature and scope of which are agreed with Management and which are intended to improve WIPO's governance, risk management and control processes without IOD assuming management responsibility.	33. <u>The Director</u> , IOD, may provide consulting and advisory services, the nature and scope of which are agreed with Management <u>relevant stakeholders</u> , and which are intended to improve WIPO's governance, risk management, and control processes without IOD assuming <u>providing assurance or taking on</u> management responsibility.	33. The Director, IOD, may provide advisory services, the nature and scope of which are agreed with relevant stakeholders, and which are intended to improve WIPO's governance, risk management, and control processes without IOD providing assurance or taking on management responsibility.	To align with the update in the Global Internal Audit Standards issued on January 9, 2024 and broaden the sources of advisory requests which may be beyond Management.
31. The Director, IOD, shall also undertake investigations into allegations of misconduct or other wrongdoing. The Director, IOD, may	<i>Shifted to paragraph 32.</i>		For better flow of the document.

Current Text	Proposed amendments ("track changes")	Final "clean" text	Reason for proposed change
decide to proactively initiate investigations based on risks identified.			
A New Paragraph was added.	34. <u>Based on the scope of work undertaken, the Director, IOD shall issue an annual overall opinion¹⁶ on the adequacy and effectiveness of the governance, risk management, and control processes that impact the achievement of WIPO's objectives and Expected Results.</u>	34. Based on the scope of work undertaken, the Director, IOD shall issue an annual overall opinion ⁶ on the adequacy and effectiveness of the governance, risk management, and control processes that impact the achievement of WIPO's objectives and Expected Results.	The Director, IOD, from the year ending December 31, 2025, will issue an annual opinion on the Statement of Internal Control in WIPO. This is in line with the long outstanding recommendation by the External Auditors.
G. REPORTING	I. REPORTING	I. REPORTING	
32. At the completion of each audit, evaluation or investigation, the Director, IOD, shall issue a report, which shall present the objectives, scope, methodology, findings, conclusions, remedial action or recommendations of the specific activity concerned and include, if applicable, recommendations for improvements and lessons learned from the activity. The Director, IOD, shall ensure completeness, timeliness, fairness, objectivity and	35. At the completion of each audit, evaluation, or investigation, the Director, IOD, shall issue a report, which shall present <u>presents</u> the objectives, scope, methodology, findings, conclusions, remedial action, or recommendations of the specific activity concerned and <u>include</u> s, if applicable, recommendations for improvements and lessons learned from the activity. <u>The</u> Director, IOD, shall ensure completeness, timeliness, fairness, objectivity, and	35. At the completion of each audit, evaluation, or investigation, the Director, IOD, shall issue a report, which presents the objectives, scope, methodology, findings, conclusions, remedial action, or recommendations of the specific activity concerned and include, if applicable, recommendations for improvements and lessons learned from the activity. The Director, IOD, shall ensure completeness, timeliness, fairness, objectivity, and accuracy in the reporting of internal	Grammar update.

¹⁶ [Effective from year ending December 31, 2025.](#)

Current Text	Proposed amendments ("track changes")	Final "clean" text	Reason for proposed change
accuracy in the reporting of internal audits, evaluations and investigations.	accuracy in the reporting of internal audits, evaluations, and investigations.	audits, evaluations, and investigations.	
33. Draft internal audit and evaluation reports shall be presented to the program manager and other relevant officials directly responsible for the program or activity that has been the object of the internal audit or evaluation, who shall be given the opportunity to respond within a reasonable time to be specified in the draft report.	36. Draft internal audit and evaluation reports shall be presented to the program manager <u>Sector Lead</u> and/or other relevant officials directly responsible for the program or activity that has been the object <u>subject</u> of the internal audit or evaluation, who shall be given the opportunity <u>allowed</u> to respond within a reasonable time to be specified in the draft report.	36. Draft internal audit and evaluation reports shall be presented to the Sector Lead and/or other relevant officials directly responsible for the program or activity that has been the subject of the internal audit or evaluation, who shall be allowed to respond within a reasonable time to be specified in the draft report.	To provide clarity on the role of Sector Leads and to make the text more concise.
34. Final internal audit and evaluation reports shall reflect any relevant comments from the managers concerned and, if applicable, the related management action plans and timetables. Should the Director, IOD, and the program manager be unable to agree on the findings of a draft audit and evaluation report, the final report shall contain the opinion of both the Director, IOD, and of the managers concerned.	37. Final internal audit and evaluation reports shall reflect any relevant comments from the managers concerned and, if applicable, the related management action plans and timetables. Should the Director, IOD, and the program manager <u>Sector Lead or designated official</u> be unable to agree on the findings of a draft audit and evaluation report, the final report shall contain the opinion of both the Director, IOD, and of the managers concerned.	37. Final internal audit and evaluation reports shall reflect any relevant comments from the managers concerned and, if applicable, the related management action plans and timetables. Should the Director, IOD, and the Sector Lead or designated official be unable to agree on the findings of a draft audit and evaluation report, the final report shall contain the opinion of both the Director, IOD, and the managers concerned.	To provide clarity on the role of Sector Leads.
35. The Director, IOD, shall	38. The Director, IOD, shall submit	38. The Director, IOD, shall	Grammar update.

Current Text	Proposed amendments ("track changes")	Final "clean" text	Reason for proposed change
<p>submit final internal audit and evaluation reports to the Director General with a copy to the IAOC and the External Auditor. Upon request, the External Auditor shall be provided with any supporting documentation of internal audit and evaluation reports.</p>	<p><u>the</u> final internal audit and evaluation reports to the Director General with a copy to the IAOC and the External Auditor. Upon request, the External Auditor shall be provided with any supporting documentation of <u>for</u> internal audit and evaluation reports.</p>	<p>submit the final internal audit and evaluation reports to the Director General with a copy to the IAOC and the External Auditor. Upon request, the External Auditor shall be provided with any supporting documentation for internal audit and evaluation reports.</p>	
<p>36. The Director, IOD, shall publish internal audit and evaluation reports, as well as Management Implication Reports resulting from investigations, on the WIPO website within one month of their issuance. If required to protect security, safety or privacy, the Director, IOD, may, at his/her discretion, withhold a report in its entirety or redact parts of it. However, Member States may request access to reports withheld or to the original version of the redacted reports; such access shall be granted under condition of confidentiality at the offices of IOD.</p>	<p>36. 39. The Director, IOD, shall publish internal audit and evaluation reports, as well as Management Implication Reports resulting from investigations, on the WIPO website within one month of their issuance. in line with the IOD Report Publication Policy.¹⁷</p>	<p>39. The Director, IOD, shall publish internal audit and evaluation reports, as well as Management Implication Reports resulting from investigations, on the WIPO website within one month of their issuance in line with the IOD Report Publication Policy.⁷</p>	<p>To provide clarity on the source of the provision.</p>
<p>However, Member States may request access to reports withheld or to the original version of the redacted reports; such access shall be granted under condition of confidentiality at the offices of IOD.</p>	<p>40. If required to protect security, safety, or privacy, the Director, IOD, may, at <u>her</u>/his/her discretion, withhold a report in its entirety or redact parts of it. However, Member States may request access to reports withheld or to the original version of the redacted reports; such access shall be granted under <u>the</u> condition of confidentiality at the offices of IOD.</p>	<p>40. If required to protect security, safety, or privacy, the Director, IOD, may, at her/his discretion, withhold a report in its entirety or redact parts of it. However, Member States may request access to reports withheld or to the original version of the redacted reports; such access shall be granted under the condition of confidentiality at the offices of IOD.</p>	<p>Alignment with WIPO's language policy and grammar update.</p>

¹⁷ IOD Report Publication Policy, 2021: https://www.wipo.int/export/sites/www/about-wipo/en/oversight/docs/iaod/report_publication_policy.pdf.

Current Text	Proposed amendments ("track changes")	Final "clean" text	Reason for proposed change
<p>37. Unless otherwise stipulated in this Charter, the Director, IOD, shall submit final investigation reports to the Director General. In addition:</p> <p>(a) In cases involving WIPO personnel, a copy of the investigation report shall be provided to the Director of the Human Resources Management Department;</p> <p>(b) In cases implicating a vendor, a copy of the investigation report shall be provided to the Vendor Sanctions Committee through its Secretary; and</p> <p>(c) The External Auditor and the IAOC shall have access to investigation reports upon request.</p> <p>A New Paragraph was added.</p>	<p>41. Unless otherwise stipulated in this Charter, the Director, IOD, shall submit final investigation reports to the Director General. In addition:</p> <p>(a) In cases involving WIPO personnel, a copy of the investigation report shall be provided to the Director of the Human Resources Management Department <u>and the Legal Counsel</u>;</p> <p>(b) In cases implicating a vendor, a copy of the investigation report shall be provided to the Vendor Sanctions Committee through its Secretary; and</p> <p>(c) The External Auditor and the IAOC shall have access to investigation reports upon request; <u>and</u></p> <p><u>(d) In cases where the Director, IOD determines that the matter is a result of weaknesses in the internal control system, a copy of the Management Implication Report may be provided to the</u></p>	<p>41. Unless otherwise stipulated in this Charter, the Director, IOD, shall submit final investigation reports to the Director General. In addition:</p> <p>(a) In cases involving WIPO personnel, a copy of the investigation report shall be provided to the Director of the Human Resources Management Department and the Legal Counsel;</p> <p>(b) In cases implicating a vendor, a copy of the investigation report shall be provided to the Vendor Sanctions Committee through its Secretary;</p> <p>(c) The External Auditor and the IAOC shall have access to investigation reports upon request; and</p> <p>(d) In cases where the Director, IOD determines that the matter is a result of weaknesses in the internal control system, a copy of the Management Implication</p>	<p>To align with actual practice.</p> <p>Grammar update.</p> <p>Grammar update.</p> <p>The Office of the Controller manages the implementation of recommendations that address gaps in</p>

Current Text	Proposed amendments ("track changes")	Final "clean" text	Reason for proposed change
	Director, Program Planning and Finance (Controller).	Report may be provided to the Director, Program Planning and Finance (Controller).	the internal control system.
<p>38. The Director, IOD, shall submit final investigation reports involving WIPO personnel at the Deputy Director General and Assistant Director General levels, to the Director General with copies to the Chairs of the General Assembly and of the Coordination Committee, the IAOC and the External Auditor. The Director General shall, at the earliest opportunity, inform the Chairs of the General Assembly and of the Coordination Committee as well as the IAOC and the External Auditor of the final disposition of the case and the reasons thereof. However, in case of termination of appointment, prior consultation of the Coordination Committee is required. In cases where allegations are substantiated, and upon request, Member States shall be provided confidential access to the reports.</p>	<p>42. The Director, IOD, shall submit final investigation reports involving WIPO personnel at the Deputy Director General and Assistant Director General levels, to the Director General with copies to the Chairs of the General Assembly and of the Coordination Committee, the IAOC, and the External Auditor. The Director General shall, at the earliest opportunity, inform the Chairs of the General Assembly and of the Coordination Committee, as well as the IAOC and the External Auditor of the final disposition of the case and the reasons thereof.therefor. However, in case of termination of appointment, prior consultation of the Coordination Committee is required. In cases where allegations are substantiated, and upon request, Member States shall be provided confidential access to the reports.</p>	<p>42. The Director, IOD, shall submit final investigation reports involving WIPO personnel at the Deputy Director General and Assistant Director General levels, to the Director General with copies to the Chairs of the General Assembly and of the Coordination Committee, the IAOC, and the External Auditor. The Director General shall, at the earliest opportunity, inform the Chairs of the General Assembly and of the Coordination Committee, as well as the IAOC and the External Auditor of the final disposition of the case and the reasons therefor. However, in case of termination of appointment, prior consultation of the Coordination Committee is required. In cases where allegations are substantiated, and upon request, Member States shall be provided confidential access to the reports.</p>	Grammar update.
<p>39. Final investigation reports concerning the Director, IOD, shall be submitted to the Director General, with copies to the Chairs of</p>	<p>43. Final investigation reports concerning the Director, IOD, shall be submitted to the Director General, with copies to the Chairs of</p>	<p>43. Final investigation reports concerning the Director, IOD, shall be submitted to the Director General, with copies to the Chairs</p>	Grammar update.

Current Text	Proposed amendments ("track changes")	Final "clean" text	Reason for proposed change
<p>the General Assembly and of the Coordination Committee, the IAOC, and the External Auditor. The Director General shall, at the earliest opportunity, inform the Chairs of the General Assembly and of the Coordination Committee as well as the IAOC and the External Auditor, of the final disposition of the case and the reasons thereof.</p>	<p>the General Assembly and of the Coordination Committee, the IAOC, and the External Auditor. The Director General shall, at the earliest opportunity, inform the Chairs of the General Assembly and of the Coordination Committee as well as the IAOC and the External Auditor, of the final disposition of the case and the reasons thereof<u>therefor</u>.</p>	<p>of the General Assembly and of the Coordination Committee, the IAOC, and the External Auditor. The Director General shall, at the earliest opportunity, inform the Chairs of the General Assembly and of the Coordination Committee as well as the IAOC and the External Auditor, of the final disposition of the case and the reasons therefor.</p>	
<p>40. Final investigation reports concerning the Director General shall be submitted to the Chairs of the General Assembly and of the Coordination Committee, with copies to the IAOC, the External Auditor and the Director, IOD.</p>		<p>44. Final investigation reports concerning the Director General shall be submitted to the Chairs of the General Assembly and of the Coordination Committee, with copies to the IAOC, the External Auditor, and the Director, IOD.</p>	<p>The only change is the paragraph number.</p>
<p>41. If the investigation referred to in paragraph 40 does not substantiate the allegations made, the Chairs of the General Assembly and of the Coordination Committee shall, after consultation with the IAOC, request the Director, IOD, to close the case. If the Director General so requests, the Chair of the General Assembly shall</p>	<p>45. If the investigation referred to in paragraph 40<u>44</u> does not substantiate the allegations made, the Chairs of the General Assembly and of the Coordination Committee shall, after consultation with the IAOC, request the Director, IOD, to close the case. If the Director General so requests, the Chair of the General Assembly shall inform Member States of the disposition of the case.</p>	<p>45. If the investigation referred to in paragraph 44 does not substantiate the allegations made, the Chairs of the General Assembly and the Coordination Committee shall, after consultation with the IAOC, request the Director, IOD, to close the case. If the Director General so requests, the Chair of the General Assembly shall inform Member States of the disposition of the case.</p>	<p>Reference update as a result of updates in the document.</p>

Current Text	Proposed amendments ("track changes")	Final "clean" text	Reason for proposed change
inform Member States of the disposition of the case.			
<p>42. If the investigation referred to in paragraph 40 substantiates some or all of the allegations of misconduct, the IAOC shall, at the earliest opportunity, inform Member States, through the Regional Group Coordinators, that such findings, conclusions and/or recommendations have been made. The Chairs of the General Assembly and of the Coordination Committee shall:</p> <p>(a) Provide Member States with a redacted summary of the report's findings, conclusions, and recommendations, prepared preferably by the investigative entity;</p> <p>(b) Upon request by a Member State, provide that Member State with a full version of the final investigation report, redacted, preferably by the investigative entity;</p>	<p>46. If the investigation referred to in paragraph 40⁴⁴ substantiates some or all of the allegations of misconduct, the IAOC shall, at the earliest opportunity, inform Member States, through the Regional Group Coordinators, that such findings, conclusions, and/or recommendations have been made. The Chairs of the General Assembly and of the Coordination Committee shall:</p> <p>(a) [...]</p> <p>(b) [...]</p>	<p>46. If the investigation referred to in paragraph 44 substantiates some or all the allegations of misconduct, the IAOC shall, at the earliest opportunity, inform Member States, through the Group Coordinators, that such findings, conclusions, and/or recommendations have been made. The Chairs of the General Assembly and the Coordination Committee shall:</p> <p>(a) Provide Member States with a redacted summary of the report's findings, conclusions, and recommendations, prepared preferably by the investigative entity;</p> <p>(b) Upon request by a Member State, provide that Member State with a full version of the final investigation report, redacted, preferably by the investigative entity;</p>	<p>Not all Groups are a region. Reference and Grammar update.</p>

Current Text	Proposed amendments ("track changes")	Final "clean" text	Reason for proposed change
<p>(c) Authorize access for Member States under condition of confidentiality to the unredacted final investigation report and the Terms of Reference;</p> <p>(d) Submit to the Coordination Committee, taking account of written advice provided by the IAOC, a recommendation with detailed reasoning to close the case or to initiate a disciplinary procedure; and</p> <p>(e) Convene the Coordination Committee within two months of the recommendation to decide whether to close the case or initiate and conduct a disciplinary procedure.</p>	<p>(c) Authorize access for Member States under <u>the</u> condition of confidentiality to the unredacted final investigation report and the Terms of Reference;</p> <p>(d) [...]</p> <p>(e) [...]</p>	<p>(c) Authorize access for Member States under the condition of confidentiality to the unredacted final investigation report and the Terms of Reference;</p> <p>(d) Submit to the Coordination Committee, taking account of written advice provided by the IAOC, a recommendation with detailed reasoning to close the case or to initiate a disciplinary procedure; and</p> <p>(e) Convene the Coordination Committee within two months of the recommendation to decide whether to close the case or initiate and conduct a disciplinary procedure.</p>	<p>Grammar update.</p>
<p>43. Final investigation reports, drafts, materials, findings, conclusions and recommendations are fully confidential, unless disclosure is authorized by the Director, IOD, or by the Director General.</p>		<p>47. Final investigation reports, drafts, materials, findings, conclusions and recommendations are fully confidential, unless disclosure is authorized by the Director, IOD, or by the Director General.</p>	<p>The only change is the paragraph number.</p>

Current Text	Proposed amendments ("track changes")	Final "clean" text	Reason for proposed change
44. For oversight matters of a minor or routine nature, which do not require formal reporting, the Director, IOD, may issue communications to any concerned WIPO manager.		48. For oversight matters of a minor or routine nature, which do not require formal reporting, the Director, IOD, may issue communications to any concerned WIPO manager.	The only change is the paragraph number.
45. The Director General is responsible for ensuring that all recommendations made by the Director, IOD, are responded to promptly, indicating actions taken by Management regarding specific report findings and recommendations.		49. The Director General is responsible for ensuring that all recommendations made by the Director, IOD, are responded to promptly, indicating actions taken by Management regarding specific report findings and recommendations.	The only change is the paragraph number.
46. The Director, IOD, shall submit, on a quarterly basis, a report to the Director General, with a copy to the IAOC, regarding the status of implementation of recommendations including recommendations made by the External Auditor.	50. The Director, IOD, shall submit, on a quarterly basis every quarter, a report to the Director General, with a copy to the IAOC, regarding the status of <u>the</u> implementation of recommendations including recommendations made by the External Auditor.	50. The Director, IOD, shall submit, every quarter, a report to the Director General, with a copy to the IAOC, regarding the status of the implementation of recommendations including recommendations made by the External Auditor.	Grammar update, to make the text more concise.
47. The Director, IOD, shall submit, on an annual basis, a summary report to the WIPO General Assembly, through the Program and Budget Committee (Annual Report). The Director General and the IAOC shall be provided with a draft version of the Annual Report for their comments, if any. The Annual	51. The Director, IOD, shall submit, on an annual basis annually, a summary report to the WIPO General Assembly, through the Program and Budget Committee (Annual Report) by the Director, IOD . The Director General and the IAOC shall be provided with a draft version of the Annual Report for their	51. The Director, IOD, shall submit, annually, a summary report to the WIPO General Assembly, through the Program and Budget Committee (Annual Report by the Director, IOD). The Director General and the IAOC shall be provided with a draft version of the Report for their	Update on grammar, conciseness, and further clarity on the specific report being referred to.

Current Text	Proposed amendments ("track changes")	Final "clean" text	Reason for proposed change
<p>Report shall give an overview on the internal oversight activities conducted during the reporting period, including the scope and objectives of such activities, the schedule of work undertaken and progress on the implementation of internal oversight recommendations. The Director General may submit comments on the final Annual Report in a separate report as deemed appropriate.</p>	<p>comments, if any. The Annual Report shall give an overview of of the internal oversight activities conducted during the reporting period, including the scope and objectives of such activities, the schedule of work undertaken, and the progress on the implementation of internal oversight recommendations. The Director General may submit comments on the final Annual Report in a separate report as deemed appropriate.</p>	<p>comments, if any. The Annual Report shall give an overview of the internal oversight activities conducted during the reporting period, including the scope and objectives of such activities, the work undertaken, and the progress on the implementation of internal oversight recommendations. The Director General may submit comments on the final Annual Report in a separate report as deemed appropriate.</p>	
<p>48. The Annual Report shall include the following, <i>inter alia</i>:</p> <p>A New Paragraph was added.</p> <p>(a) A description of significant issues and deficiencies</p>	<p>52. The Annual Report shall include the following, <i>inter alia</i>:</p> <p><u>(a) An indication of the opinion issued by the Director, IOD, in the annual Statement of Internal Control;</u>¹⁸</p> <p>(a)(b) [...]</p>	<p>52. The Annual Report shall include the following <i>inter alia</i>:</p> <p>(a) An indication of the opinion issued by the Director, IOD, in the annual Statement of Internal Control;⁸</p> <p>(b) A description of significant issues and deficiencies</p>	<p>From the year ending December 31, 2025, the Director, IOD will issue an opinion in the Statement of Internal Control. This is in line with the long outstanding recommendation from the External Auditors.</p> <p>The only change is the paragraph</p>

¹⁸ [Effective from year ending December 31, 2025.](#)

Current Text	Proposed amendments ("track changes")	Final "clean" text	Reason for proposed change
<p>relating to WIPO's activities in general, or a program or operation in particular, disclosed during the period;</p> <p>(b) A description, including the financial impacts, if any, of those investigative cases found to be substantiated and their disposition, such as disciplinary measures, referral to national law enforcement authorities, and other sanctions taken;</p> <p>(c) A description of all high priority internal oversight recommendations made by the Director, IOD, during the reporting period;</p> <p>(d) A description of all recommendations which were not accepted by the Director General, together with his/her explanations for not doing so;</p>	<p>(b)(c) [...]</p> <p>(c)(d) A description of all high-priority internal oversight <u>findings and</u> recommendations made by the Director, IOD, during the reporting period;</p> <p>(d)(e) A description of all recommendations which<u>that</u> were not accepted by the Director General, together with <u>her/his</u>her explanations for not doing so;</p>	<p>relating to WIPO's activities in general, or a program or operation in particular, disclosed during the period;</p> <p>(c) A description, including the financial impacts, if any, of those investigative cases found to be substantiated and their disposition, such as disciplinary measures, referral to national law enforcement authorities, and other sanctions taken;</p> <p>(d) A description of all high-priority internal oversight findings and recommendations made by the Director, IOD, during the reporting period;</p> <p>(e) A description of all recommendations that were not accepted by the Director General, together with her/his explanations for not doing so;</p>	<p>number.</p> <p>The only change is the paragraph number.</p> <p>To enhance the content of the annual report.</p> <p>Alignment with WIPO's language policy and grammar update.</p>

Current Text	Proposed amendments ("track changes")	Final "clean" text	Reason for proposed change
<p>(e) An identification of high priority recommendations in previous reports on which corrective action has not been completed;</p> <p>(f) Information concerning any significant management decision which in the view of the Director, IOD, constitutes a serious risk for the Organization;</p> <p>(g) A summary of any instance where IOD's access to records, personnel and premises was restricted;</p> <p>(h) A summary of the status of implementation of external audit recommendations;</p> <p>(i) A confirmation of the organizational independence of the internal oversight function and information on the scope of the internal oversight</p>	<p>(e)^(f) <u>An identification</u> A summary of high priority <u>the status of implementation of IOD and External Audit</u> recommendations in previous reports on which corrective action has not been completed;</p> <p>(f)^(g) Information concerning any significant management decision which^{that}, in the view of the Director, IOD, constitutes a serious risk for the Organization;</p> <p>(g)^(h) A summary of any instance where IOD's^{IOD's} access to records, personnel, and premises was restricted;</p> <p>(h)^(a) A summary of the status of implementation of external audit recommendations;</p> <p>(i)⁽ⁱ⁾ [...]</p>	<p>(f) A summary of the status of implementation of IOD and External Audit recommendations;</p> <p>(g) Information concerning any significant management decision that, in the view of the Director, IOD, constitutes a serious risk for the Organization;</p> <p>(h) A summary of any instance where IOD's access to records, personnel, and premises was restricted;</p> <p><i>Paragraph removed.</i></p> <p>(i) A confirmation of the organizational independence of the internal oversight function and information on the scope of the internal oversight activities and the</p>	<p>Recommendations are already covered in(d) and (e) above.</p> <p>Grammar update</p> <p>Grammar update</p> <p>Already covered in (f) above.</p> <p>The only change is the paragraph number.</p>

Current Text	Proposed amendments ("track changes")	Final "clean" text	Reason for proposed change
<p>activities and the adequacy of resources for the purposes intended; and</p> <p>(j) A summary of the results of the quality assurance/improvement program.</p>	<p>(j)(i) [...]</p>	<p>adequacy of resources for the purposes intended; and</p> <p>(j) A summary of the results of the quality assurance/improvement program.</p>	<p>The only change is the paragraph number.</p>
<p>H. RESOURCES</p>	<p>J. RESOURCES</p>	<p>J. RESOURCES</p>	
<p>49. In presenting Program and Budget proposals to the Member States, the Director General shall take into account the need to ensure the operational independence of the internal oversight function and shall provide the necessary resources to enable the Director, IOD, to achieve the objectives of his/her mandate. The allocation of financial and human resources including in-sourcing, outsourcing or co-sourcing of services shall be clearly identified in the Program and Budget proposal, which will take into account the advice of the IAOC.</p>	<p>53. In presenting Program <u>of Work</u> and Budget proposals to the Member States, the Director General shall take into account<u>consider</u> the need to ensure the operational independence of the internal oversight function and shall provide the necessary resources to enable the Director, IOD, to achieve the objectives of <u>her</u>/his/her mandate. The allocation of financial and human resources, including in-sourcing, outsourcing, or co-sourcing of services, shall be clearly identified in the Program <u>of Work</u> and Budget proposal, which will take into account<u>consider</u> the advice of the IAOC.</p>	<p>53. In presenting Program of Work and Budget proposals to Member States, the Director General shall consider the need to ensure the operational independence of the internal oversight function and shall provide the necessary resources to enable the Director, IOD, to achieve the objectives of her/his mandate. The allocation of financial and human resources, including in-sourcing, outsourcing, or co-sourcing of services, shall be identified in the Program of Work and Budget proposal, which will consider the advice of the IAOC.</p>	<p>To make the correct reference to the Program of Work and Budget and other grammar updates and to align with WIPO's language policy.</p>
<p>50. The Director, IOD, shall ensure that IOD comprises staff appointed</p>	<p>54. The Director, IOD, shall ensure that IOD comprises staff appointed</p>	<p>54. The Director, IOD, shall ensure that IOD comprises staff</p>	<p>To make reference to the need for</p>

Current Text	Proposed amendments ("track changes")	Final "clean" text	Reason for proposed change
<p>in accordance with WIPO Staff Regulations and Rules, which collectively possess the knowledge, skills and other competencies needed to perform the internal oversight functions. He/she shall promote continuing professional development to meet the requirements of this Charter.</p>	<p>in accordance with WIPO Staff Regulations and Rules, which collectively possess the <u>experience</u>, knowledge, skills, and other competencies needed to perform the internal oversight functions. He/she<u>services</u>. <u>The Director, IOD</u> shall promote<u>support the</u> continuing professional development of <u>of oversight staff to meet ensure that they continue to discharge their professional duties in line with</u> the requirements of this Charter.</p>	<p>appointed in accordance with WIPO Staff Regulations and Rules, which collectively possess the experience, knowledge, skills, and other competencies needed to perform the internal oversight services. The Director, IOD shall support the continuing professional development of oversight staff to ensure that they continue to discharge their professional duties in line with the requirements of this Charter.</p>	<p>experience and align with the updated wording in the Global Internal Audit Standards issued on January 9, 2024, on the role of the Director, IOD, being the Chief Audit Executive of the organization.</p>
<p>H. APPOINTMENT, PERFORMANCE APPRAISAL, AND DISMISSAL OF THE DIRECTOR, IOD</p>	<p>K. APPOINTMENT, PERFORMANCE APPRAISAL, AND DISMISSAL OF THE DIRECTOR, IOD</p>	<p>K. APPOINTMENT, PERFORMANCE APPRAISAL, AND DISMISSAL OF THE DIRECTOR, IOD</p>	
<p>51. The Director, IOD, shall be a person with high qualifications and competence in oversight functions. The recruitment of the Director, IOD, shall be based on an open, transparent international selection process to be conducted by the Director General in consultation with the IAOC.</p>	<p>55. The Director, IOD, shall be a person with high qualifications and competence in oversight functions. The recruitment of the Director, IOD, shall be based on an open, transparent international selection process to be conducted by the Director General in consultation with the IAOC. <u>The IAOC shall perform the responsibilities related to the appointment,</u></p>	<p>55. The Director, IOD, shall be a person with high qualifications and competence in oversight functions. The recruitment of the Director, IOD, shall be based on an open, transparent international selection process to be conducted by the Director General in consultation with the IAOC. The IAOC shall perform the responsibilities related to the appointment, performance appraisal, and dismissal, if any, of the Director, IOD, as stipulated in</p>	<p>To align with the sub-heading and the provisions of the terms of reference of the IAOC.</p>

Current Text	Proposed amendments ("track changes")	Final "clean" text	Reason for proposed change
	performance appraisal, and dismissal, if any, of the Director, IOD, as stipulated in the FRRs, Annex III, Terms of Reference of the IAOC. ¹⁹	the FRRs, Annex III, Terms of Reference of the IAOC. ⁹	
<p>52. The Director, IOD, shall be appointed by the Director General after endorsement by the IAOC and the Coordination Committee. The Director, IOD, shall have a non-renewable fixed term of office of six years. On completion of the fixed term of office he/she shall not be eligible for any further employment in WIPO. Steps should be taken, where possible, to ensure that the start of the terms of the Director, IOD, should not be the same as that of a new External Auditor.</p>	<p>56. The Director, IOD, shall be appointed by the Director General after endorsement by the IAOC and the Coordination Committee. <u>The Director, IOD, shall have a non-renewable fixed term of office of six years. On completion of the fixed term of office he/she shall not be eligible for any further employment in WIPO.</u> Steps should be taken, where possible, to ensure that the start of the terms of the Director, IOD, should not be the same as that of a new External Auditor <u>and that the transition period between the outgoing and incoming Director, IOD, is minimized.</u></p>	<p>56. The Director, IOD, shall be appointed by the Director General after endorsement by the IAOC and the Coordination Committee. The Director, IOD, shall have a non-renewable fixed term of office of six years. On completion of the fixed term of office, he/she shall not be eligible for further employment in WIPO. Steps should be taken, where possible, to ensure that the start of the terms of the Director, IOD, should not be the same as that of a new External Auditor and that the transition period between the outgoing and incoming Director, IOD, is minimized.</p>	<p>To address the need to minimize the transition period of a new Director, IOD.</p>
<p>53. The Director General may dismiss the Director, IOD, only on specific and documented grounds and after endorsement by the IAOC and the Coordination Committee.</p>		<p>57. The Director General may dismiss the Director, IOD, only on specific and documented grounds and after endorsement by the IAOC and the Coordination Committee.</p>	<p>The only change is the paragraph number.</p>

¹⁹ WIPO Financial Regulations and Rules, Terms of Reference of the IAOC, para. 3d (vii), https://www.wipo.int/export/sites/www/about-wipo/en/pdf/wipo_financial_regulations.pdf

Current Text	Proposed amendments ("track changes")	Final "clean" text	Reason for proposed change
54. The performance appraisal of the Director, IOD, shall be made by the Director General after receiving input from and in consultation with the IAOC.	58. The performance appraisal of the Director, IOD, shall be made <u>conducted</u> by the Director General after receiving input from and in consultation <u>consulting</u> with the IAOC.	58. The performance appraisal of the Director, IOD, shall be conducted by the Director General after receiving input from and consulting with the IAOC.	Grammar update.
I. REVISION CLAUSE	L. <u>APPROVAL AND REVISION CLAUSE</u>	L. APPROVAL AND REVISION	
55. This Charter shall be reviewed by the Director, IOD, and the IAOC, every three years or earlier, if necessary. Any amendments to the Charter proposed by the Secretariat shall be reviewed by the IAOC and the Director General and shall be submitted to the Program and Budget Committee for approval.	59. This Charter shall be reviewed by the <u>The</u> Director, IOD, and is responsible for applying this Charter, and reviewing it with the IAOC, every three years or earlier, if necessary. <u>The Director, IOD may issue additional directives, policies, or guidelines to implement and/or complement this Charter and accomplish its mission.</u>	59. The Director, IOD, is responsible for applying this Charter, and reviewing it with the IAOC every three years or earlier, if necessary. The Director, IOD may issue additional directives, policies, or guidelines to implement and/or complement this Charter and accomplish its mission.	To align with the provisions of the Global Internal Audit Standards issued on January 9, 2024.
	60. Any amendments to the Charter proposed by the Secretariat shall be reviewed by the IAOC and <u>Director, IOD,</u> the Director General, and the IAOC, and shall be submitted to the Program and Budget Committee for approval, which shall make a recommendation to the WIPO General Assembly whether to	60. Any amendments to the Charter proposed by the Secretariat shall be reviewed by the Director, IOD, the Director General, and the IAOC, and shall be submitted to the Program and Budget Committee, which shall make a recommendation to the WIPO General Assembly whether to approve the proposed amendments.	To expressly include the Director, IOD in the discussion of any proposed changes to the Charter and to reflect the governance process up to the General Assembly before changes to the charter are adopted.

Current Text	Proposed amendments ("track changes")	Final "clean" text	Reason for proposed change
	approve the proposed amendments.		

[End of annexes and of document]