

## **Program and Budget Committee**

### **Twenty-Eighth Session** **Geneva, September 10 to 14, 2018**

#### **PROPOSED AMENDMENTS TO THE TERMS OF REFERENCE OF THE WIPO INDEPENDENT ADVISORY OVERSIGHT COMMITTEE AND TO THE INTERNAL OVERSIGHT CHARTER**

*Document prepared by the WIPO Independent Advisory Oversight Committee (IAOC)*

1. At its 48<sup>th</sup> session in March 2018, the WIPO Independent Advisory Oversight Committee (IAOC) reviewed its Terms of Reference (ToR), as mandated by those ToR, and proposed a number of amendments, which were shared for consultation with Member States and the Secretariat.
2. Subsequently, the IAOC received comments from one Regional Group, two Member States, the Secretariat, and from the Director of the Internal Oversight Division (IOD). At its 49<sup>th</sup> session, the IAOC duly reviewed and considered those comments. Upon discussion with the Legal Counsel and further review, the Committee agreed on the proposed amendments, shown in Annex I as “IAOC’s Proposed Amendments”.
3. The proposed amendments to the ToR aim at:
  - describing more clearly and coherently the role and responsibilities of the IAOC according to the areas of responsibilities typically assigned to an oversight committee;
  - aligning the ToR with the Internal Oversight Charter, last amended in 2016;
  - clarifying the IAOC’s responsibilities with regard to the ethics function.
4. As the ToR of the IAOC and the Internal Oversight Charter are inter-related documents, some of the proposed amendments will have an impact on the Internal Oversight Charter. The IAOC therefore recommends reviewing and amending both documents simultaneously to ensure their full alignment.

5. The proposed amendments to the Internal Oversight Charter, which have been prepared in consultation with the Director, IOD, aim at:
- reflecting recent changes in the International Standards for the Professional Practice of Internal Auditing;
  - reflecting amendments to the World Intellectual Property Organization (WIPO) Staff Regulations, adopted by the WIPO General Assembly at its 57<sup>th</sup> session;
  - clarifying certain provisions which have given rise to different interpretations;
  - aligning the Charter with the Terms of Reference of the IAOC.
6. The IAOC submits its proposals for consideration by the Program and Budget Committee and approval by the WIPO General Assembly.
7. The amended WIPO Independent Advisory Oversight Committee Terms of Reference and the amended Internal Oversight Charter as proposed by the IAOC are attached to this document as Annex I and II, respectively. To facilitate review, Annexes III and IV contain tables that show the proposed amendments in track changes format.
8. The following decision paragraph is proposed.

*9. The Program and Budget Committee (PBC) recommended to the WIPO General Assembly to approve the proposed amendments to the Terms of Reference of the WIPO Independent Advisory Oversight Committee (IAOC) and to the Internal Oversight Charter contained in Annexes I and II of document WO/PBC/28/3.*

[Annexes follow]

PROPOSED AMENDMENTS TO THE  
WIPO INDEPENDENT ADVISORY OVERSIGHT COMMITTEE TERMS OF REFERENCE

Prepared by the WIPO Independent Advisory Oversight Committee

July 23, 2018

**A. PREAMBLE**

1. In September 2005, the WIPO General Assembly approved the establishment of a WIPO Audit Committee. In September 2010, the WIPO General Assembly approved a change to the title of the Committee to the Independent Advisory Oversight Committee (IAOC) and amended its composition and rotation procedures.

**B. ROLES AND RESPONSIBILITIES**

2. The IAOC is a subsidiary body of the WIPO General Assembly and of the Program and Budget Committee (PBC). It serves in an independent expert advisory capacity and assists the WIPO General Assembly and the PBC in fulfilling their oversight responsibilities.

3. The responsibilities of the IAOC are:

(a) With regard to Financial Reporting:

- (i) To advise on the implication for WIPO of issues and trends apparent in the financial statements and in the WIPO Performance Report;
- (ii) To discuss with Management changes to accounting policies and accounting standards.

(b) With regard to Risk Management and Internal Controls:

- (i) To review and advise on the quality and effectiveness of risk management procedures;
- (ii) To review and advise on the adequacy and effectiveness of the internal control framework;
- (iii) To review and advise on proposed amendments to the Financial Regulations and Rules.

(c) With regard to External Audit:

- (i) To review and advise on the process for the selection of the External Auditor;
- (ii) To review periodically the Terms of Reference governing External Audit and recommend amendments, if any, for consideration by the Program and Budget Committee;
- (iii) To discuss with the External Auditor their overall audit strategy, significant risks and proposed workplans;

- (iv) To establish a mechanism for discussing with the External Auditor significant audit findings and recommendations;
  - (v) To review the Report of the External Auditor and provide comments thereon for consideration by the Program and Budget Committee;
  - (vi) To review the management action in response to the external audit findings and recommendations.
- (d) With regard to Internal Oversight:
- (i) To review, at its last session of the previous year, and advise on the proposed workplan of the Internal Oversight Division (IOD), ascertaining coordination with the External Audit workplan;
  - (ii) To review the implementation of the IOD workplan and the results of internal and external assessments and advise on the quality, effectiveness and efficiency of the internal oversight function and on its organizational independence;
  - (iii) To advise the Director, IOD in cases of significant impairment to his or her independence and objectivity, including conflicts of interest;
  - (iv) To review and advise on proposed internal oversight policies and manuals;
  - (v) To review and advise in the implementation of internal oversight recommendations;
  - (vi) To review periodically, in consultation with the Director, IOD, the WIPO Internal Oversight Charter and recommend amendments, if any, for consideration by the Program and Budget Committee;
  - (vii) To advise the Director General on the appointment and dismissal, if any, of the Director, IOD, including by reviewing the proposed vacancy announcement and the list of pre-screened candidates, and to endorse the proposed action;
  - (viii) To provide input to the Director General into the performance appraisal of the Director, IOD;
  - (ix) To provide advice in case of allegations of misconduct against the Director General in accordance with the Internal Oversight Charter (paragraphs 24, 41 and 42);
  - (x) To provide advice in case of allegations of misconduct against the Director, IOD, in accordance with the Internal Oversight Charter (paragraph 22). No investigative proceedings into allegations against the Director IOD or previous incumbents shall be initiated without the concurrence of the IAOC;
  - (xi) To review allegations of misconduct against IOD personnel or former IOD staff members and advise the Director, IOD on how to proceed.

- (e) With regard to Ethics:
  - (i) To review, at its last session of the previous year, and advise on the proposed workplan of the Ethics Office;
  - (ii) To review the implementation of the work plan of the Ethics Office and advise on the quality, effectiveness and efficiency of the ethics function;
  - (iii) To advise the Chief Ethics Officer in cases of significant impairment to his or her independence and objectivity, including conflicts of interest;
  - (iv) To review and advise on proposed ethics policies;
  - (v) To advise the Director General on the appointment and dismissal, if any, of the Chief Ethics Officer, including by reviewing the proposed vacancy announcement and the list of pre-screened candidates, and to endorse the proposed action;
  - (vi) To provide input to the Director General into the performance appraisal of the Chief Ethics Officer.
- (f) Other:
  - (i) To review and advise on proposed policies or on particular activities or projects, as requested by the WIPO General Assembly or the Program and Budget Committee;
  - (ii) To make recommendations to the Program and Budget Committee on matters within its Terms of Reference, as it considers appropriate.

### **C. MEMBERSHIP AND QUALIFICATIONS**

4. The IAOC shall be composed of seven members, from each of the seven Regional Groups of WIPO Member States. The seven members will be nominated by the Program and Budget Committee following a selection process carried out by a Selection Panel set up by the Committee for this purpose, to be assisted by the current IAOC.
5. The rotation mechanism for the IAOC members will be as follows:
  - (a) All members of the IAOC shall be nominated for a term of three years, renewable once. No member of the IAOC shall serve for more than six years in aggregate;
  - (b) Each member of the IAOC would be replaced by a candidate from the same Regional Group that he or she belongs to. If the departing member belongs to a Regional Group that already has another representative, he/she will be replaced by a member originating from the Regional Group(s) not represented in the Committee. However, in case there is no candidate available from the Regional Group concerned, who meets the criteria established by the Selection Panel in accordance with the General Assembly decision (recorded in paragraph 30, of document WO/GA/39/14) as contained in paragraphs 14, 15, 21, 22 and 26 of document WO/GA/39/13, then the position would be filled in by the highest ranking candidate irrespective of his or her regional representation;

(c) The selection process as described in paragraph 28 of document WO/GA/39/13 shall apply;

(d) In case of resignation or demise of a member of the IAOC while serving his or her term, a roster/pool of experts identified during the selection process may be used.

6. The Selection Panel, in recommending candidates for nomination by the Program and Budget Committee shall ensure that the candidates possess relevant qualifications and experience, for example, in audit, evaluation, accounting, risk management, investigations, legal affairs, information technology, ethics, human resources management and other financial and administrative matters. Expertise as well as geographical distribution and rotation should guide the selection process. In making its final recommendations to the Program and Budget Committee, the Selection Panel will try to ensure collegiality, the right mix of skills and expertise, and gender balance in the overall composition of the Committee. Due consideration shall be given to the availability, commitment, professionalism, integrity and independence of the candidates. Candidates must be fluent in English; working knowledge of other WIPO official languages is an advantage. When making its recommendations to the Program and Budget Committee the Selection Panel shall provide redacted curricula vitae for all individuals being nominated for appointment to the IAOC.

7. The IAOC should collectively possess the following competencies:

(a) Technical or specialist knowledge of issues pertinent to the Organization's business;

(b) Experience of managing organizations of similar size and complexity;

(c) Understanding of the wider relevant environments in which the Organization operates, including its objectives, culture and structure;

(d) Detailed understanding of the Organization's governance environment and accountability structures;

(e) Oversight or management experience at senior level in the United Nations system;

(f) International and/or intergovernmental experience.

8. New members should have or should acquire by a structured induction program organized by the WIPO Secretariat in consultation and with the participation of Member States an understanding of the objectives of the Organization, its structure and its culture, and the relevant rules governing it.

9. Members shall serve in their personal capacity; they cannot delegate their duties and may not be represented by any other person in the sessions of the Committee. In performing their duties, members shall not seek or receive instructions from any Government or any other party.

10. Members of the IAOC shall sign a statement of disclosure of interest.

11. Members of the IAOC and their immediate family members shall not be eligible for employment at WIPO either directly or indirectly during their mandate period and for up to five years after their mandate period

#### **D. CHAIRPERSONSHIP**

12. The members of the IAOC shall elect annually a Chairperson and a Vice-Chairperson. In the event of the chairpersonship becoming vacant during the term, the Vice-Chairperson shall assume the office of the Chairperson until the expiration of the predecessor's term and members shall elect another Vice-Chairperson. In the event of both the Chairperson and the Vice-Chairperson being absent, the remaining members may designate an Acting Chairperson from among themselves to conduct the meeting or the entire session.

#### **E. REIMBURSEMENT OF COSTS**

13. Members will not be remunerated for activities undertaken in their capacity as members of the Committee. However, WIPO shall reimburse Committee members, in accordance with WIPO Financial Regulations and Rules, for any travel and subsistence costs that are necessarily incurred in relation to participation in Committee and other official meetings.

#### **F. INDEMNITY OF MEMBERS**

14. Committee members will be indemnified from actions taken against them as a result of activities performed in the course of exercising their responsibilities as members of the Committee, as long as such activities are performed in good faith and with due diligence.

#### **G. MEETING AND QUORUM**

15. The IAOC will meet regularly every quarter in formal session at WIPO headquarters. In exigent circumstances, the Committee may decide to consider issues through virtual consultations and come to conclusions that will have the same force as conclusions arrived at during its regular sessions.

16. A minimum of four members of the IAOC are required to be present for a meeting of the Committee to be quorate.

17. The IAOC may invite officials of the WIPO Secretariat or others to attend its sessions.

18. The IAOC shall meet at least once a year in private sessions with the Director General, the Director, Human Resources Management Department, the Controller, the Director, Internal Oversight Division, the Chief Ethics Officer, the Ombudsperson and the External Auditor, respectively.

#### **H. REPORTING AND REVIEW**

19. The IAOC shall keep Member States informed of its work on a regular basis. In particular, following each of its formal sessions the Committee shall organize an information meeting with representatives of WIPO Member States and submit a report to the Program and Budget Committee.

20. The IAOC shall submit an annual report to the Program and Budget Committee and to the WIPO General Assembly, summarizing its activities, assessments and conclusions. The annual report shall also include the IAOC's comments on the Report of the External Auditor for consideration by the Program and Budget Committee. To this end, the IAOC shall receive a signed copy of the External Auditor's Report at least four weeks prior to the session of the Program and Budget Committee.

21. The Chairperson or other members designated by the Chairperson shall attend ex officio, relevant meetings of the General Assembly and of the Program and Budget Committee. At the invitation of other WIPO committees, the Chairperson or other members designated by the Chairperson may attend meetings of such committees.

#### **I. SELF-ASSESSMENT**

22. The IAOC shall perform, at least every two years, a self-assessment relative to the Committee's purpose and mandate to ensure it is operating effectively.

#### **J. SECRETARY OF THE COMMITTEE**

23. The WIPO Secretariat, in consultation with the IAOC, shall designate a Secretary to the IAOC who shall provide logistical and technical assistance to the Committee. Furthermore, the IAOC may retain external consultants, as necessary, in a support capacity.

24. Such assistance entails preparing for and attending the sessions of the Committee and assisting with preparing draft reports or any correspondence. Such assistance may also entail research and background position papers in preparation for the sessions of the Committee, as may be requested by the Committee.

25. The performance appraisal of the IAOC Secretary shall be done with input from and in consultation with the Chairperson of the IAOC.

#### **K. BUDGET**

26. WIPO shall include in its biennial budget a specific allocation for the IAOC, providing for the costs associated with the Committee's mandated activities, namely four formal sessions of four to five days each in principle, attendance by IAOC members at Program and Budget Committee sessions, at the General Assembly, and at other meetings as required, support by the IAOC Secretary, and, as required, external consultants.

#### **L. INFORMATION REQUIREMENTS**

27. Well in advance of each session, the WIPO Secretariat shall provide the Committee with documents and information related to its Agenda, and any other relevant information. The Committee shall have unhindered access to all staff and consultants of the Organization, as well as access to records.

#### **M. AMENDMENTS TO THE TERMS OF REFERENCE**

28. Previous revisions to these Terms of Reference have been approved by the WIPO General Assembly in September 2007, September 2010, September 2011, October 2012, and October 2015. The latest revision has been approved by the WIPO General Assembly in October 2018 (document WO/PBC/28/3).



29. Member States will review, at least every three years, the role and responsibilities, functioning and membership of the IAOC. To facilitate that review, the IAOC shall periodically review its Terms of Reference and recommend amendments as appropriate, for consideration by the Program and Budget Committee. Notwithstanding this periodic review, Member States may request such review to be put on the agenda of any session of the Program and Budget Committee.

[Annex II follows]

## PROPOSED AMENDMENTS TO THE WIPO INTERNAL OVERSIGHT CHARTER

Prepared by the WIPO Independent Advisory Oversight Committee

July 23, 2018

### **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: 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.
2. The internal oversight function in WIPO comprises internal audit, evaluation and investigation.

### **B. INTERNAL OVERSIGHT DEFINITIONS AND 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.
4. The internal audit function in WIPO shall be carried out in accordance with the International Standards for the Professional Practice of Internal Auditing and the Code of Ethics promulgated by IIA and adopted by the Representatives of Internal Audit Services of the United Nations Organizations, Multilateral Financial Institutions and Associated Intergovernmental Organizations (RIAS).
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.
6. Evaluations in WIPO shall be carried out in accordance with the standards developed and adopted by the United Nations Evaluation Group (UNEG).
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 also examine alleged wrongdoing by other persons, parties or entities, deemed to be detrimental to WIPO.

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.

### **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:

- (a) Identifying means for improving WIPO's relevance, effectiveness, efficiency, and economy of the internal procedures and use of resources,
- (b) Assessing whether cost-effective controls are in place, and
- (c) 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.

### **D. AUTHORITY AND RESPONSIBILITY**

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.

11. The Director, IOD and oversight staff shall be independent of all WIPO programs, operations and activities, to ensure impartiality 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.

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. WIPO staff members, contractors and other personnel have the duty to cooperate with any duly authorized investigation.

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.

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, and violation of WIPO regulations and rules. Such reports to the Director, IOD shall be received on a confidential basis and may also be made anonymously.

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, including workplace-related conflicts and grievances, personnel 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 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.

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 shall use such information only in so far as it is necessary for the performance of his/her 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.

## **E. CONFLICT OF INTEREST**

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 shall report any significant impairment to independence and objectivity, including conflicts of interest, for due consideration of the IAOC.

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.

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 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.

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.

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 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.

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.

## **F. 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.

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.

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. 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.

(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 every three years or earlier.

(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.

- (e) Liaise and coordinate with the External Auditor and monitor the follow-up of their recommendations.
- (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.
- (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.

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

- (a) The reliability, effectiveness and integrity of WIPO's 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.
- (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.
- (f) Significant exposure of WIPO to risk and contributing to the improvement of risk management.

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.

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.

## **G. 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 accuracy in the reporting of internal 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.

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.

35. The Director, IOD shall 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.

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.

37. Unless otherwise stipulated in this Charter, the Director, IOD shall submit final investigation reports to the Director General with a copy to the Director of the Human Resources Management Department; the External Auditor and the IAOC shall have access to investigation reports upon request.

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.

39. 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 thereof.

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.

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 inform Member States of the disposition of the case.

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:

- (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 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.

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.

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.

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.

46. The Director, IOD shall submit, on an annual basis, a report to the Director General, with a copy to the IAOC, regarding the implementation of recommendations made by the External Auditor.

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 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.

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

- (a) 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.



- (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.
- (c) A description of all high priority internal oversight recommendations made by the Director, IOD during the reporting period.
- (d) A description of all recommendations which were not accepted by the Director General, together with his/her explanations for not doing so.
- (e) An identification of high priority recommendations in previous reports on which corrective action has not been completed.
- (f) Information concerning any significant management decision which in the view of the Director, IOD constitutes a serious risk for the Organization.
- (g) A summary of any instance where IOD's access to records, personnel and premises was restricted.
- (h) A summary of the report submitted by the Director, IOD to the Director General regarding the status of implementation of external audit recommendations.
- (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.

## **H. RESOURCES**

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.

50. The Director, IOD shall ensure that IOD comprises staff, appointed 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.

## **I. APPOINTMENT, PERFORMANCE APPRAISAL, AND DISMISSAL OF THE DIRECTOR, IOD**

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.

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.

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.

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.

**J. REVISION CLAUSE**

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.

[Annex III follows]

PROPOSED AMENDMENTS TO THE  
WIPO INDEPENDENT ADVISORY OVERSIGHT COMMITTEE TERMS OF REFERENCE

	<i>Current Terms of Reference</i>	<i>Proposed amendments ("Track Changes")</i>	<i>Proposed amendments ("Clean" text)</i>	<i>Reason for proposed amendments</i>
1.	<b>A. PREAMBLE</b>	<b>A. PREAMBLE</b>	<b>A. PREAMBLE</b>	
2.	1. In September 2005, the WIPO General Assembly approved the establishment of a WIPO Audit Committee. In September 2010, the WIPO General Assembly approved a change to the title of the Committee to the Independent Advisory Oversight Committee (IAOC) and amended its composition and rotation procedures.	1. In September 2005, the WIPO General Assembly approved the establishment of a WIPO Audit Committee. In September 2010, the WIPO General Assembly approved a change to the title of the Committee to the Independent Advisory Oversight Committee (IAOC) and amended its composition and rotation procedures.	1. In September 2005, the WIPO General Assembly approved the establishment of a WIPO Audit Committee. In September 2010, the WIPO General Assembly approved a change to the title of the Committee to the Independent Advisory Oversight Committee (IAOC) and amended its composition and rotation procedures.	
3.	<b>B. FUNCTIONS AND RESPONSIBILITIES</b>	<b>B. FUNCTIONS ROLES AND RESPONSIBILITIES</b>	<b>B. ROLES AND RESPONSIBILITIES</b>	The entire Section B. has been restructured and reworded in order to more clearly and more coherently spell out the responsibilities of the IAOC and grouping them according to the areas of responsibilities typically assigned to an Oversight Committee (i.e., Financial Reporting; Risk Management and Internal Controls; External Audit; Internal Oversight). The proposed amendments take into account Terms of Reference of Oversight Committees in other UN system organizations, as well as responsibilities specifically mandated in WIPO, and aim at avoiding redundancies.

	<b>Current Terms of Reference</b>	<b>Proposed amendments ("Track Changes")</b>	<b>Proposed amendments ("Clean" text)</b>	<b>Reason for proposed amendments</b>
4.	2. The IAOC, a subsidiary body of the General Assembly and of the Program and Budget Committee, is an independent, expert advisory and external oversight body established to provide assurance to Member States on the adequacy and effectiveness of internal controls and of internal and external oversight at WIPO. It aims to assist Member States in their role of oversight and in exercising their governance responsibilities with respect to the various operations of WIPO. Its mandate is as follows:	2. The IAOC, <del>is a</del> subsidiary body of the <del>WIPO</del> General Assembly and of the Program and Budget Committee (PBC). It, <del>serves in</del> is an independent, expert advisory <del>capacity and external oversight body established to provide assurance to Member States on the adequacy and effectiveness of internal controls and of internal and external oversight at WIPO. It aims to assist</del> Member States <del>the WIPO General Assembly and the PBC in fulfilling their role of oversight and in exercising their governance</del> responsibilities <del>with respect to the various operations of WIPO. Its mandate is as follows:</del>	2. The IAOC is a subsidiary body of the WIPO General Assembly and of the Program and Budget Committee (PBC). It serves in an independent expert advisory capacity and assists the WIPO General Assembly and the PBC in fulfilling their oversight responsibilities.	
5.	(a) Promoting internal control by:			
6.	(i) Systematically appraising Management's actions to maintain and operate adequate and effective internal controls;			Internal Controls now comprehensively covered under 3(b).
7.	(ii) Contributing, through its scrutiny function, to maintaining the highest possible standards of financial management and addressing any irregularities;			
8.	(iii) Reviewing the effectiveness of the Financial Regulations and Rules;			See 3(b)(iv).

	<b><i>Current Terms of Reference</i></b>	<b><i>Proposed amendments ("Track Changes")</i></b>	<b><i>Proposed amendments ("Clean" text)</i></b>	<b><i>Reason for proposed amendments</i></b>
9.	(iv) Reviewing Management's assessment of and approach to risk;			Risk Management now comprehensively covered under 3(b).
10.	(v) Reviewing and advising on the fraud and corruption prevention policies and on the ethics function, including the code of ethics, financial disclosure, and whistle blower protection.			Ethics now comprehensively covered under 3(e).
11.	(b) Providing assurance to the General Assembly by:			
12.	(i) Reviewing and monitoring the effectiveness and operational independence of WIPO's internal audit, evaluation and investigation functions;			Internal Oversight now comprehensively covered under 3(d).
13.	(ii) Reviewing and providing advice on the proposed annual work plans of the Internal Oversight Division and of the Ethics Office;			See 3(d)(i) and 3(e)(i).
14.	(iii) Exchanging information and views with the External Auditor, including his/her audit plan;			External Audit now comprehensively covered under 3(c).

	<b><i>Current Terms of Reference</i></b>	<b><i>Proposed amendments ("Track Changes")</i></b>	<b><i>Proposed amendments ("Clean" text)</i></b>	<b><i>Reason for proposed amendments</i></b>
15.	(iv) Promoting effective coordination between the internal and external audit function and reviewing the collective coverage of various WIPO functions, including the Internal Oversight Division, the Office of the Ombudsperson, the Ethics Office and the Office of the Controller;			See 3(d)(i).
16.	(v) Confirming that oversight functions have been carried out to provide reasonable assurance to the General Assembly;			
17.	(vi) Providing input to the performance appraisals of the Director, Internal Oversight Division, as provided for in paragraph 45 of the Internal Oversight Charter, and of the Ethics Officer;			See 3(d)(ix) and 3(e)(vi).
18.	(vii) Advising the Director General on the appointment and dismissal, if any, of the Director, Internal Oversight Division, as provided for in paragraph 44 of the Internal Oversight Charter, and of the Ethics Officer.			See 3(d)(viii) and 3(e)(v).

	<b><i>Current Terms of Reference</i></b>	<b><i>Proposed amendments ("Track Changes")</i></b>	<b><i>Proposed amendments ("Clean" text)</i></b>	<b><i>Reason for proposed amendments</i></b>
19.	(c) Overseeing compliance with internal and external oversight recommendations by:			See 3(c)(vi) and 3(d)(vi).
20.	(i) Monitoring the timeliness, effectiveness and adequacy of Management responses to audit, evaluation and investigation recommendations;			
21.	(ii) Monitoring the implementation of oversight recommendations;			
22.	(d) Monitoring the delivery and content of financial statements in accordance with the requirements of the Financial Regulations:			Financial Reporting now comprehensively covered under 3(a).
23.	(e) Overseeing and supporting investigations:			
24.	(i) In cases of significant impairment to independence and objectivity, including conflicts of interest, the IAOC shall provide advice to the Director, Internal Oversight Division on how to proceed;			See 3(d)(iv).

	<b><i>Current Terms of Reference</i></b>	<b><i>Proposed amendments ("Track Changes")</i></b>	<b><i>Proposed amendments ("Clean" text)</i></b>	<b><i>Reason for proposed amendments</i></b>
25.	(ii) In accordance with the Internal Oversight Charter, the IAOC shall provide advice to the Director IOD, on how to proceed in cases of allegations of misconduct against the Director General (DG). If the Director IOD, on grounds of conflict of interest, is unable to evaluate or investigate, the IAOC shall review the allegations and provide advice to the Chair of the General Assembly with a copy to the Chair of the Coordination Committee on how to proceed;			See 3(d)(x).
26.	(iii) In cases of allegations of misconduct against the Director IOD, the IAOC shall review the allegations and provide advice to the DG and/or the Chair of the Coordination Committee, with a copy to the Chair of the General Assembly, on how to proceed. No investigative proceedings into allegations against the Director IOD shall be initiated without the concurrence of the IAOC.			See 3(d)(xi).
27.	(f) The Program and Budget Committee may from time to time request the IAOC to review or oversee particular activities and projects.			See 3(f)(i).



	<b>Current Terms of Reference</b>	<b>Proposed amendments ("Track Changes")</b>	<b>Proposed amendments ("Clean" text)</b>	<b>Reason for proposed amendments</b>
28.	(g) The IAOC shall make recommendations to the Program and Budget Committee on issues within its Terms of Reference, as it considers appropriate and:			See 3(f)(ii).
29.	(i) Review, periodically, the contents of the Financial Regulations and Rules including its Annexes "WIPO Internal Oversight Charter" (Annex I), "Terms of Reference Governing External Audit" (Annex II), and "Terms of Reference of the WIPO Independent Advisory Oversight Committee" (Annex III), for compliance with Generally Accepted Standards and with best practice and make recommendations to the Program and Budget Committee;			See 3(b)(iv), 3(c)(ii), 3(d)(vii) and 30.
30.	(ii) Review the quality assurance and improvement program of the internal oversight function and the results of its internal self-assessments and independent external reviews, in accordance with the Internal Oversight Charter.			See 3(d)(ii).
31.		3. The responsibilities of the IAOC are:	3. The responsibilities of the IAOC are:	

	<b><i>Current Terms of Reference</i></b>	<b><i>Proposed amendments ("Track Changes")</i></b>	<b><i>Proposed amendments ("Clean" text)</i></b>	<b><i>Reason for proposed amendments</i></b>
32.		(a) With regard to Financial Reporting:	(a) With regard to Financial Reporting:	
33.		(i) To advise on the implication for WIPO of issues and trends apparent in the financial statements and in the WIPO Performance Report;	(i) To advise on the implication for WIPO of issues and trends apparent in the financial statements and in the WIPO Performance Report;	Revision of old 2(d), also reflecting the new WIPO Performance Report.  Wording similar to the ToR of the Independent Audit Advisory Committee (IAAC) of the United Nations.
34.		(ii) To discuss with Management changes to accounting policies and accounting standards.	(ii) To discuss with Management changes to accounting policies and accounting standards.	
35.		(b) With regard to Risk Management and Internal Controls:	(b) With regard to Risk Management and Internal Controls:	
36.		(i) To review and advise on the quality and effectiveness of risk management procedures;	(i) To review and advise on the quality and effectiveness of risk management procedures;	
37.		(ii) To review and advise on the adequacy and effectiveness of the internal control framework.	(ii) To review and advise on the adequacy and effectiveness of the internal control framework.	
38.		(iii) To review and advise on proposed amendments to the Financial Regulations and Rules	(iii) To review and advise on proposed amendments to the Financial Regulations and Rules.	
39.		(c) With regard to External Audit:	(c) With regard to External Audit:	

	<b>Current Terms of Reference</b>	<b>Proposed amendments ("Track Changes")</b>	<b>Proposed amendments ("Clean" text)</b>	<b>Reason for proposed amendments</b>
40.		(i) To review and advise on the process for the selection of the External Auditor;	(i) To review and advise on the process for the selection of the External Auditor;	New provision to reflect past practice.
		(ii) To review periodically the Terms of Reference governing External Audit and recommend amendments, if any, for consideration by the Program and Budget Committee;	(ii) To review periodically the Terms of Reference governing External Audit and recommend amendments, if any, for consideration by the Program and Budget Committee;	
41.		(iii) To discuss with the External Auditor their overall audit strategy, significant risks and proposed workplans;	(iii) To discuss with the External Auditor their overall audit strategy, significant risks and proposed workplans;	
42.		(iv) To establish a mechanism for discussing with the External Auditor significant audit findings and recommendations;	(iv) To establish a mechanism for discussing with the External Auditor significant audit findings and recommendations;	As required by International Standard on Auditing (ISA) 260.
43.		(v) To review the Report of the External Auditor and provide comments thereon for consideration by the Program and Budget Committee;	(v) To review the Report of the External Auditor and provide comments thereon for consideration by the Program and Budget Committee;	
44.		(vi) To review the management action in response to the external audit findings and recommendations	(vi) To review the management action in response to the external audit findings and recommendations.	
45.		(d) With regard to Internal Oversight:	(d) With regard to Internal Oversight:	

	<b>Current Terms of Reference</b>	<b>Proposed amendments ("Track Changes")</b>	<b>Proposed amendments ("Clean" text)</b>	<b>Reason for proposed amendments</b>
46.		(i) To review, at its last session of the previous year, and advise on the proposed workplan of the Internal Oversight Division (IOD), ascertaining coordination with the External Audit workplan;	(i) To review, at its last session of the previous year, and advise on the proposed workplan of the Internal Oversight Division (IOD), ascertaining coordination with the External Audit workplan;	Cf. Internal Oversight Charter, para. 26 (a).  Also to reflect proposal made by the United States to specify when IAOC will receive the proposed plan.
47.		(ii) To review the implementation of the IOD workplan and the results of internal and external assessments and advise on the quality, effectiveness and efficiency of the internal oversight function and on its organizational independence;	(ii) To review the implementation of the IOD workplan and the results of internal and external assessments and advise on the quality, effectiveness and efficiency of the internal oversight function and on its organizational independence;	
48.		(iii) To advise the Director, IOD in cases of significant impairment to his or her independence and objectivity, including conflicts of interest;	(iii) To advise the Director, IOD in cases of significant impairment to his or her independence and objectivity, including conflicts of interest;	Cf. Internal Oversight Charter paragraph 20.
49.		(iv) To review and advise on proposed internal oversight policies and manuals;	(iv) To review and advise on proposed internal oversight policies and manuals;	In line with established practice.  Cf. Internal Oversight Charter, paragraph 28 (b) and (c).
50.		(v) To review and advise in the implementation of internal oversight recommendations;	(v) To review and advise in the implementation of internal oversight recommendations;	

	<b>Current Terms of Reference</b>	<b>Proposed amendments ("Track Changes")</b>	<b>Proposed amendments ("Clean" text)</b>	<b>Reason for proposed amendments</b>
51.		(vi) To review periodically, in consultation with the Director, IOD, the WIPO Internal Oversight Charter and recommend amendments, if any, for consideration by the Program and Budget Committee;	(vi) To review periodically, in consultation with the Director, IOD, the WIPO Internal Oversight Charter and recommend amendments, if any, for consideration by the Program and Budget Committee;	Cf. Internal Oversight Charter, paragraph 55.
52.		(vii) To advise the Director General on the appointment and dismissal, if any, of the Director, IOD, including by reviewing the proposed vacancy announcement and the list of pre-screened candidates, and to endorse the proposed action;	(vii) To advise the Director General on the appointment and dismissal, if any, of the Director, IOD, including by reviewing the proposed vacancy announcement and the list of pre-screened candidates, and to endorse the proposed action;	Cf. Internal Oversight Charter, paragraphs 51 and 52.  Text amended to clarify the nature of the IAOC's involvement in the selection process.  Reflecting best practice in the UN system where most oversight committees play a role in the appointment of the Head of Internal Oversight.
53.		(viii) To provide input to the Director General into the performance appraisal of the Director, IOD;	(viii) To provide input to the Director General into the performance appraisal of the Director, IOD;	Cf. Internal Oversight Charter, paragraph 54.
54.		(ix) To provide advice in case of allegations of misconduct against the Director General in accordance with the Internal Oversight Charter (paragraphs 22, 38 and 39);	(ix) To provide advice in case of allegations of misconduct against the Director General in accordance with the Internal Oversight Charter (paragraphs 22, 38 and 39);	Closer alignment with Internal Oversight Charter.

	<i>Current Terms of Reference</i>	<i>Proposed amendments ("Track Changes")</i>	<i>Proposed amendments ("Clean" text)</i>	<i>Reason for proposed amendments</i>
55.		(x) To provide advice in case of allegations of misconduct against the Director, IOD, in accordance with the Internal Oversight Charter (paragraph 20). No investigative proceedings into allegations against the Director, IOD or previous incumbents shall be initiated without the concurrence of the IAOC;	(x) To provide advice in case of allegations of misconduct against the Director, IOD, in accordance with the Internal Oversight Charter (paragraph 20). No investigative proceedings into allegations against the Director IOD or previous incumbents shall be initiated without the concurrence of the IAOC;	<p>Closer alignment with Internal Oversight Charter.</p> <p>Safeguards regarding initiating investigative proceedings extended to previous incumbents.</p>
56.		(xi) To review allegations of misconduct against IOD personnel or former IOD staff members and advise the Director, IOD on how to proceed.	(xi) To review allegations of misconduct against IOD personnel or former IOD staff members and advise the Director, IOD on how to proceed.	New provision in order to address such cases.
57.		(e) With regard to Ethics:	(e) With regard to Ethics:	New Section consolidating and clarifying the IAOC's responsibilities concerning the ethics function, currently dispersed. Proposed text is largely guided by the IAOC's responsibilities with regard to the internal oversight function.
58.		(i) To review, at its last session of the previous year, and advise on the proposed workplan of the Ethics Office;	(i) To review, at its last session of the previous year, and advise on the proposed workplan of the Ethics Office;	<p>See old 2(b)(ii).</p> <p>Also to reflect proposal made by the United States to specify when IAOC will receive the proposed plan.</p>

	<i>Current Terms of Reference</i>	<i>Proposed amendments ("Track Changes")</i>	<i>Proposed amendments ("Clean" text)</i>	<i>Reason for proposed amendments</i>
59.		(ii) To review the implementation of the workplan of the Ethics Office and advise on the quality, effectiveness and efficiency of the ethics function;	(ii) To review the implementation of the workplan of the Ethics Office and advise on the quality, effectiveness and efficiency of the ethics function;	New provision.
60.		(iii) To advise the Chief Ethics Officer in cases of significant impairment to his or her independence and objectivity, including conflicts of interest;	(iii) To advise the Chief Ethics Officer in cases of significant impairment to his or her independence and objectivity, including conflicts of interest;	New provision.
61.		(iv) To review and advise on proposed ethics policies;	(iv) To review and advise on proposed ethics policies;	
62.		(v) To advise the Director General on the appointment and dismissal, if any, of the Chief Ethics Officer, including by reviewing the proposed vacancy announcement and the list of pre-screened candidates, and to endorse the proposed action;	(v) To advise the Director General on the appointment and dismissal, if any, of the Chief Ethics Officer, including by reviewing the proposed vacancy announcement and the list of pre-screened candidates, and to endorse the proposed action;	See old 2(b)(vii). Text amended.  Also reflecting proposal made by the United States to align the procedural requirements with the process for appointment/dismissal of Director, IOD.
63.		(vi) To provide input to the Director General into the performance appraisal of the Chief Ethics Officer.	(vi) To provide input to the Director General into the performance appraisal of the Chief Ethics Officer.	
64.		(f) Other:	(f) Other:	

	<b>Current Terms of Reference</b>	<b>Proposed amendments ("Track Changes")</b>	<b>Proposed amendments ("Clean" text)</b>	<b>Reason for proposed amendments</b>
65.		(i) To review and advise on proposed policies or on particular activities or projects, as requested by the General Assembly or the Program and Budget Committee;	(i) To review and advise on proposed policies or on particular activities or projects, as requested by the WIPO General Assembly or the Program and Budget Committee;	Amended to include policy review if requested by the Program and Budget Committee.
(iii)		(ii) To make recommendations to the Program and Budget Committee on matters within its Terms of Reference, as it considers appropriate.	(ii) To make recommendations to the Program and Budget Committee on matters within its Terms of Reference, as it considers appropriate.	Editorial change.
66.	<b>C. MEMBERSHIP AND QUALIFICATIONS</b>	<b>C. MEMBERSHIP AND QUALIFICATIONS</b>	<b>C. MEMBERSHIP AND QUALIFICATIONS</b>	
67.	3. The IAOC shall be composed of seven members, from each of the seven geographical regions of WIPO Member States. The seven members will be nominated by the Program and Budget Committee following a selection process carried out by a Selection Panel set up by the Committee for this purpose, to be assisted by the current IAOC.	<del>34.</del> The IAOC shall be composed of seven members, from each of the seven <del>geographical regions</del> Regional Groups of WIPO Member States. The seven members will be nominated by the Program and Budget Committee following a selection process carried out by a Selection Panel set up by the Committee for this purpose, to be assisted by the current IAOC.	4. The IAOC shall be composed of seven members, from each of the seven Regional Groups of WIPO Member States. The seven members will be nominated by the Program and Budget Committee following a selection process carried out by a Selection Panel set up by the Committee for this purpose, to be assisted by the current IAOC.	
68.	4. The rotation mechanism for the IAOC members will be as follows:	<del>45.</del> The rotation mechanism for the IAOC members will be as follows:	5. The rotation mechanism for the IAOC members will be as follows:	
69.	(i) All members of the IAOC shall be nominated for a term of three years, renewable once. No member of the IAOC shall serve for more than six years in aggregate;	<del>(ia)</del> All members of the IAOC shall be nominated for a term of three years, renewable once. No member of the IAOC shall serve for more than six years in aggregate;	(a) All members of the IAOC shall be nominated for a term of three years, renewable once. No member of the IAOC shall serve for more than six years in aggregate;	



	<b>Current Terms of Reference</b>	<b>Proposed amendments ("Track Changes")</b>	<b>Proposed amendments ("Clean" text)</b>	<b>Reason for proposed amendments</b>
70.	(ii) Each member of the IAOC would be replaced by a candidate from the same geographical region that he or she belongs to. If the departing member belongs to a Group that already has another representative, he/she will be replaced by a member originating from the Group(s) not represented in the Committee. However, in case there is no candidate available from the region concerned, who meets the criteria established by the Selection Panel in accordance with the General Assembly decision (recorded in paragraph 30, of document WO/GA/39/14) as contained in paragraphs 14, 15, 21, 22 and 26 of document WO/GA/39/13, then the position would be filled in by the highest ranking candidate irrespective of his or her regional representation;	( <del>ii</del> b) Each member of the IAOC would be replaced by a candidate from the same <del>geographical region</del> Regional Group that he or she belongs to. If the departing member belongs to a Regional Group that already has another representative, he/she will be replaced by a member originating from the Regional Group(s) not represented in the Committee. However, in case there is no candidate available from the <del>region</del> Regional Group concerned, who meets the criteria established by the Selection Panel in accordance with the General Assembly decision (recorded in paragraph 30, of document WO/GA/39/14) as contained in paragraphs 14, 15, 21, 22 and 26 of document WO/GA/39/13, then the position would be filled in by the highest ranking candidate irrespective of his or her regional representation;	(b) Each member of the IAOC would be replaced by a candidate from the same Regional Group that he or she belongs to. If the departing member belongs to a Regional Group that already has another representative, he/she will be replaced by a member originating from the Regional Group(s) not represented in the Committee. However, in case there is no candidate available from the Regional Group concerned, who meets the criteria established by the Selection Panel in accordance with the General Assembly decision (recorded in paragraph 30, of document WO/GA/39/14) as contained in paragraphs 14, 15, 21, 22 and 26 of document WO/GA/39/13, then the position would be filled in by the highest ranking candidate irrespective of his or her regional representation;	
71.	(iii) The selection process as described in paragraph 28 of document WO/GA/39/13 shall apply;	( <del>iii</del> c) The selection process as described in paragraph 28 of document WO/GA/39/13 shall apply;	(c) The selection process as described in paragraph 28 of document WO/GA/39/13 shall apply;	
72.	(iv) In case of resignation or demise of a member of the IAOC while serving his or her term, a roster/pool of experts identified during the selection process may be used.	( <del>iv</del> d) In case of resignation or demise of a member of the IAOC while serving his or her term, a roster/pool of experts identified during the selection process may be used.	(d) In case of resignation or demise of a member of the IAOC while serving his or her term, a roster/pool of experts identified during the selection process may be used.	

	<i>Current Terms of Reference</i>	<i>Proposed amendments (“Track Changes”)</i>	<i>Proposed amendments (“Clean” text)</i>	<i>Reason for proposed amendments</i>
73.	<p>5. The Selection Panel, in recommending candidates for nomination by the Program and Budget Committee shall ensure that the candidates possess relevant qualifications and experience, for example, in auditing, evaluation, accounting, risk management, legal affairs, information technology, human resources management and other financial and administrative matters. Expertise as well as geographical distribution and rotation should guide the selection process. In making its final recommendations to the Program and Budget Committee, the Selection Panel will try to ensure collegiality, the right mix of skills and expertise, and gender balance in the overall composition of the Committee. Due consideration shall be given to the availability, commitment, professionalism, integrity and independence of the candidates. Candidates must possess a demonstrated working knowledge of WIPO official languages, in particular English or French. When making its recommendations to the Program and Budget Committee the Selection Panel shall provide redacted curricula vitae for all individuals being nominated for appointment to the IAOC.</p>	<p>56. The Selection Panel, in recommending candidates for nomination by the Program and Budget Committee shall ensure that the candidates possess relevant qualifications and experience, for example, in audit, evaluation, accounting, risk management, <b>investigations</b>, legal affairs, information technology, <b>ethics</b>, human resources management and other financial and administrative matters. Expertise as well as geographical distribution and rotation should guide the selection process. In making its final recommendations to the Program and Budget Committee, the Selection Panel will try to ensure collegiality, the right mix of skills and expertise, and gender balance in the overall composition of the Committee. Due consideration shall be given to the availability, commitment, professionalism, integrity and independence of the candidates. Candidates must <b>be fluent in English; possess a demonstrated</b> working knowledge of <b>other</b> WIPO official languages <b>is an advantage in particular English or French</b>. When making its recommendations to the Program and Budget Committee the Selection Panel shall provide redacted curricula vitae for all individuals being nominated for appointment to the IAOC.</p>	<p>6. The Selection Panel, in recommending candidates for nomination by the Program and Budget Committee shall ensure that the candidates possess relevant qualifications and experience, for example, in audit, evaluation, accounting, risk management, investigations, legal affairs, information technology, ethics, human resources management and other financial and administrative matters. Expertise as well as geographical distribution and rotation should guide the selection process. In making its final recommendations to the Program and Budget Committee, the Selection Panel will try to ensure collegiality, the right mix of skills and expertise, and gender balance in the overall composition of the Committee. Due consideration shall be given to the availability, commitment, professionalism, integrity and independence of the candidates. Candidates must be fluent in English; working knowledge of other WIPO official languages is an advantage. When making its recommendations to the Program and Budget Committee the Selection Panel shall provide redacted curricula vitae for all individuals being nominated for appointment to the IAOC.</p>	<p>To better reflect the IAOC’s responsibilities.</p> <p>To better reflect the IAOC’s working language.</p>
74.	<p>6. The IAOC should collectively possess the following competencies:</p>	<p>67. The IAOC should collectively possess the following competencies:</p>	<p>7. The IAOC should collectively possess the following competencies:</p>	

	<i>Current Terms of Reference</i>	<i>Proposed amendments (“Track Changes”)</i>	<i>Proposed amendments (“Clean” text)</i>	<i>Reason for proposed amendments</i>
75.	(a) Technical or specialist knowledge of issues pertinent to the Organization’s business;	(a) Technical or specialist knowledge of issues pertinent to the Organization’s business;	(a) Technical or specialist knowledge of issues pertinent to the Organization’s business;	
76.	(b) Experience of managing organizations of similar size and complexity;	(b) Experience of managing organizations of similar size and complexity;	(b) Experience of managing organizations of similar size and complexity;	
77.	(c) Understanding of the wider relevant environments in which the Organization operates, including its objectives, culture and structure;	(c) Understanding of the wider relevant environments in which the Organization operates, including its objectives, culture and structure;	(c) Understanding of the wider relevant environments in which the Organization operates, including its objectives, culture and structure;	
78.	(d) Detailed understanding of the Organization’s governance environment and accountability structures;	(d) Detailed understanding of the Organization’s governance environment and accountability structures;	(d) Detailed understanding of the Organization’s governance environment and accountability structures;	
79.	(e) Oversight or management experience at senior level in the United Nations system;	(e) Oversight or management experience at senior level in the United Nations system;	(e) Oversight or management experience at senior level in the United Nations system;	
80.	(f) International and/or intergovernmental experience.	(f) International and/or intergovernmental experience.	(f) International and/or intergovernmental experience.	
81.	7. New members should have or should acquire by a structured induction program organized by the WIPO Secretariat in consultation and with the participation of Member States an understanding of the objectives of the Organization, its structure and its culture, and the relevant rules governing it.	78. New members should have or should acquire by a structured induction program organized by the WIPO Secretariat in consultation and with the participation of Member States an understanding of the objectives of the Organization, its structure and its culture, and the relevant rules governing it.	8. New members should have or should acquire by a structured induction program organized by the WIPO Secretariat in consultation and with the participation of Member States an understanding of the objectives of the Organization, its structure and its culture, and the relevant rules governing it.	

	<i>Current Terms of Reference</i>	<i>Proposed amendments (“Track Changes”)</i>	<i>Proposed amendments (“Clean” text)</i>	<i>Reason for proposed amendments</i>
82.	8. Members shall serve in their personal capacity; they cannot delegate their duties and may not be represented by any other person in the sessions of the Committee. In performing their duties, members shall not seek or receive instructions from any Government or any other party.	<del>89.</del> Members shall serve in their personal capacity; they cannot delegate their duties and may not be represented by any other person in the sessions of the Committee. In performing their duties, members shall not seek or receive instructions from any Government or any other party.	9. Members shall serve in their personal capacity; they cannot delegate their duties and may not be represented by any other person in the sessions of the Committee. In performing their duties, members shall not seek or receive instructions from any Government or any other party.	
83.	9. Members of the IAOC shall sign a statement of disclosure of interest.	<del>910.</del> Members of the IAOC shall sign a statement of disclosure of interest.	10. Members of the IAOC shall sign a statement of disclosure of interest.	
84.	10. Members of the IAOC and their immediate family members shall not be eligible for employment at WIPO either directly or indirectly during their mandate period and for up to five years after their mandate period.	<del>4011.</del> Members of the IAOC and their immediate family members shall not be eligible for employment at WIPO either directly or indirectly during their mandate period and for up to five years after their mandate period.	11. Members of the IAOC and their immediate family members shall not be eligible for employment at WIPO either directly or indirectly during their mandate period and for up to five years after their mandate period.	
85.	<b>D. CHAIRPERSONSHIP</b>	<b>D. CHAIRPERSONSHIP</b>	<b>D. CHAIRPERSONSHIP</b>	
86.	11. The members of the IAOC shall elect annually a Chairperson and a Vice-Chairperson. In the event of the chairpersonship becoming vacant during the term, the Vice-Chairperson shall assume the office of the Chairperson until the expiration of the predecessor's term and members shall elect another Vice-Chairperson. In the event of both the Chairperson and the Vice-Chairperson being absent, the remaining members may designate an Acting Chairperson from among themselves to conduct the meeting or the entire session.	<del>4412.</del> The members of the IAOC shall elect annually a Chairperson and a Vice-Chairperson. In the event of the chairpersonship becoming vacant during the term, the Vice-Chairperson shall assume the office of the Chairperson until the expiration of the predecessor's term and members shall elect another Vice-Chairperson. In the event of both the Chairperson and the Vice-Chairperson being absent, the remaining members may designate an Acting Chairperson from among themselves to conduct the meeting or the entire session.	12. The members of the IAOC shall elect annually a Chairperson and a Vice-Chairperson. In the event of the chairpersonship becoming vacant during the term, the Vice-Chairperson shall assume the office of the Chairperson until the expiration of the predecessor's term and members shall elect another Vice-Chairperson. In the event of both the Chairperson and the Vice-Chairperson being absent, the remaining members may designate an Acting Chairperson from among themselves to conduct the meeting or the entire session.	
87.	<b>E. REIMBURSEMENT OF COSTS</b>	<b>E. REIMBURSEMENT OF COSTS</b>	<b>E. REIMBURSEMENT OF COSTS</b>	

	<i>Current Terms of Reference</i>	<i>Proposed amendments (“Track Changes”)</i>	<i>Proposed amendments (“Clean” text)</i>	<i>Reason for proposed amendments</i>
88.	12. Members will not be remunerated for activities undertaken in their capacity as members of the Committee. However, WIPO shall reimburse Committee members, in accordance with WIPO Financial Regulations and Rules, for any travel and subsistence costs that are necessarily incurred in relation to participation in Committee and other official meetings.	<del>42</del> 13. Members will not be remunerated for activities undertaken in their capacity as members of the Committee. However, WIPO shall reimburse Committee members, in accordance with WIPO Financial Regulations and Rules, for any travel and subsistence costs that are necessarily incurred in relation to participation in Committee and other official meetings.	13. Members will not be remunerated for activities undertaken in their capacity as members of the Committee. However, WIPO shall reimburse Committee members, in accordance with WIPO Financial Regulations and Rules, for any travel and subsistence costs that are necessarily incurred in relation to participation in Committee and other official meetings.	
89.	<b>F. INDEMNITY OF MEMBERS</b>	<b>F. INDEMNITY OF MEMBERS</b>	<b>F. INDEMNITY OF MEMBERS</b>	
90.	13. Committee members will be indemnified from actions taken against them as a result of activities performed in the course of exercising their responsibilities as members of the Committee, as long as such activities are performed in good faith and with due diligence.	<del>43</del> 14. Committee members will be indemnified from actions taken against them as a result of activities performed in the course of exercising their responsibilities as members of the Committee, as long as such activities are performed in good faith and with due diligence.	14. Committee members will be indemnified from actions taken against them as a result of activities performed in the course of exercising their responsibilities as members of the Committee, as long as such activities are performed in good faith and with due diligence.	
91.	<b>G. MEETING AND QUORUM</b>	<b>G. MEETING AND QUORUM</b>	<b>G. MEETING AND QUORUM</b>	
92.	14. The IAOC will meet regularly every quarter in formal session at WIPO headquarters. In exigent circumstances, the Committee may decide to consider issues through virtual consultations and come to conclusions that will have the same force as conclusions arrived at during its regular sessions.	<del>44</del> 15. The IAOC will meet regularly every quarter in formal session at WIPO headquarters. In exigent circumstances, the Committee may decide to consider issues through virtual consultations and come to conclusions that will have the same force as conclusions arrived at during its regular sessions.	15. The IAOC will meet regularly every quarter in formal session at WIPO headquarters. In exigent circumstances, the Committee may decide to consider issues through virtual consultations and come to conclusions that will have the same force as conclusions arrived at during its regular sessions.	
93.	15. A minimum of four members of the IAOC are required to be present for a meeting of the Committee to be quorate.	<del>45</del> 16. A minimum of four members of the IAOC are required to be present for a meeting of the Committee to be quorate.	16. A minimum of four members of the IAOC are required to be present for a meeting of the Committee to be quorate.	

	<i>Current Terms of Reference</i>	<i>Proposed amendments (“Track Changes”)</i>	<i>Proposed amendments (“Clean” text)</i>	<i>Reason for proposed amendments</i>
94.	16. The IAOC may invite officials of the WIPO Secretariat or others to attend its sessions.	<del>46</del> 17. The IAOC may invite officials of the WIPO Secretariat or others to attend its sessions.	17. The IAOC may invite officials of the WIPO Secretariat or others to attend its sessions.	
95.	17. The IAOC shall meet at least once a year in private sessions with the Director, Internal Oversight Division, the Ethics Officer, the Ombudsperson and the External Auditor, respectively.	<del>47</del> 18. The IAOC shall meet at least once a year in private sessions with the Director General, the Director, Human Resources Management Department, the Controller, the Director, Internal Oversight Division, the Chief Ethics Officer, the Ombudsperson and the External Auditor, respectively.	18. The IAOC shall meet at least once a year in private sessions with the Director General, the Director, Human Resources Management Department, the Controller, the Director, Internal Oversight Division, the Chief Ethics Officer, the Ombudsperson and the External Auditor, respectively.	As suggested by CACEEC.
96.	<b>H. REPORTING AND REVIEW</b>	<b>H. REPORTING AND REVIEW</b>	<b>H. REPORTING AND REVIEW</b>	
97.	18. The IAOC shall keep Member States informed of its work on a regular basis. In particular, following each of its formal sessions the Committee shall organize an information meeting with representatives of WIPO Member States and submit a report to the Program and Budget Committee.	<del>48</del> 19. The IAOC shall keep Member States informed of its work on a regular basis. In particular, following each of its formal sessions the Committee shall organize an information meeting with representatives of WIPO Member States and submit a report to the Program and Budget Committee.	19. The IAOC shall keep Member States informed of its work on a regular basis. In particular, following each of its formal sessions the Committee shall organize an information meeting with representatives of WIPO Member States and submit a report to the Program and Budget Committee.	

	<b>Current Terms of Reference</b>	<b>Proposed amendments (“Track Changes”)</b>	<b>Proposed amendments (“Clean” text)</b>	<b>Reason for proposed amendments</b>
98.	<p>19. Based on its review of the internal oversight and external audit functions of WIPO and its interactions with the Secretariat, the IAOC shall submit an annual report to the Program and Budget Committee and to the WIPO General Assembly.</p>	<p><del>1920. Based on its review of the internal oversight and external audit functions of WIPO and its interactions with the Secretariat, the</del> The IAOC shall submit an annual report to the Program and Budget Committee and to the WIPO General Assembly, summarizing its activities, assessments and conclusions. The annual report shall also include the IAOC’s comments on the Report of the External Auditor for consideration by the Program and Budget Committee. To this end, the IAOC shall receive a signed copy of the External Auditor’s Report at least four weeks prior to the session of the Program and Budget Committee.</p>	<p>20. The IAOC shall submit an annual report to the Program and Budget Committee and to the WIPO General Assembly, summarizing its activities, assessments and conclusions. The annual report shall also include the IAOC’s comments on the Report of the External Auditor for consideration by the Program and Budget Committee. To this end, the IAOC shall receive a signed copy of the External Auditor’s Report at least four weeks prior to the session of the Program and Budget Committee.</p>	<p>Amended in order to clarify the purpose of the annual report and to include the reporting requirements on the Report of the External Auditor as per paragraph 20 of the current ToR.</p>
99.	<p>20. The IAOC shall consider the reports of the External Auditor presented to the Program and Budget Committee and provide comments for consideration by the Program and Budget Committee to facilitate its report to the General Assembly as provided for in Financial Regulation 8.11. To this end, the IAOC shall receive a signed copy of the External Auditor’s Report at least four weeks prior to the session of the Program and Budget Committee.</p>	<p><del>20.—The IAOC shall consider the reports of the External Auditor presented to the Program and Budget Committee and provide comments for consideration by the Program and Budget Committee to facilitate its report to the General Assembly as provided for in Financial Regulation 8.11. To this end, the IAOC shall receive a signed copy of the External Auditor’s Report at least four weeks prior to the session of the Program and Budget Committee.</del></p>		<p>Now covered in 3(c)(v).</p>

	<b><i>Current Terms of Reference</i></b>	<b><i>Proposed amendments ("Track Changes")</i></b>	<b><i>Proposed amendments ("Clean" text)</i></b>	<b><i>Reason for proposed amendments</i></b>
100.	21. The Chairperson or other members designated by the Chairperson shall attend ex officio, relevant meetings of the General Assembly and of the Program and Budget Committee. At the invitation of other WIPO committees, the Chairperson or other members designated by the Chairperson may attend meetings of such committees.	21. The Chairperson or other members designated by the Chairperson shall attend ex officio, relevant meetings of the General Assembly and of the Program and Budget Committee. At the invitation of other WIPO committees, the Chairperson or other members designated by the Chairperson may attend meetings of such committees.	21. The Chairperson or other members designated by the Chairperson shall attend ex officio, relevant meetings of the General Assembly and of the Program and Budget Committee. At the invitation of other WIPO committees, the Chairperson or other members designated by the Chairperson may attend meetings of such committees.	
101.	<b>I. SELF-ASSESSMENT</b>	<b>I. SELF-ASSESSMENT</b>	<b>I. SELF-ASSESSMENT</b>	
102.	22. The IAOC shall perform, at least every two years, a self-assessment relative to the Committee's purpose and mandate to ensure it is operating effectively.	22. The IAOC shall perform, at least every two years, a self-assessment relative to the Committee's purpose and mandate to ensure it is operating effectively.	22. The IAOC shall perform, at least every two years, a self-assessment relative to the Committee's purpose and mandate to ensure it is operating effectively.	
103.	<b>J. SECRETARY OF THE COMMITTEE</b>	<b>J. SECRETARY OF THE COMMITTEE</b>	<b>J. SECRETARY OF THE COMMITTEE</b>	
104.	23. The WIPO Secretariat shall designate a Secretary to the IAOC who shall provide logistical and technical assistance to the Committee.	23. The WIPO Secretariat, <b>in consultation with the IAOC</b> , shall designate a Secretary to the IAOC who shall provide logistical and technical assistance to the Committee. <b>Furthermore, the IAOC may retain external consultants, as necessary, in a support capacity.</b>	23. The WIPO Secretariat, in consultation with the IAOC, shall designate a Secretary to the IAOC who shall provide logistical and technical assistance to the Committee. Furthermore, the IAOC may retain external consultants, as necessary, in a support capacity.	To strengthen secretarial support for the IAOC.



	<b><i>Current Terms of Reference</i></b>	<b><i>Proposed amendments ("Track Changes")</i></b>	<b><i>Proposed amendments ("Clean" text)</i></b>	<b><i>Reason for proposed amendments</i></b>
105.	24. Such assistance entails preparing for and attending the sessions of the Committee and assisting with preparing draft reports or any correspondence. Such assistance may also entail research and background position papers in preparation for the sessions of the Committee, as may be requested by the Committee.	24. Such assistance entails preparing for and attending the sessions of the Committee and assisting with preparing draft reports or any correspondence. Such assistance may also entail research and background position papers in preparation for the sessions of the Committee, as may be requested by the Committee.	24. Such assistance entails preparing for and attending the sessions of the Committee and assisting with preparing draft reports or any correspondence. Such assistance may also entail research and background position papers in preparation for the sessions of the Committee, as may be requested by the Committee.	
106.	25. The performance appraisal of the IAOC Secretary shall be done with input from and in consultation with the Chairperson of the IAOC.	25. The performance appraisal of the IAOC Secretary shall be done with input from and in consultation with the Chairperson of the IAOC.	25. The performance appraisal of the IAOC Secretary shall be done with input from and in consultation with the Chairperson of the IAOC.	
107.	<b>K. BUDGET</b>	<b>K. BUDGET</b>	<b>K. BUDGET</b>	
108.	26. WIPO shall include in its biennial budget a specific allocation for the IAOC, providing for the costs associated with the Committee's mandated activities, namely four formal sessions of four to five days each in principle, attendance by IAOC members at Program and Budget Committee sessions, at the General Assembly, and at other meetings as required, support by the IAOC Secretary, and, as required, external consultancies.	26. WIPO shall include in its biennial budget a specific allocation for the IAOC, providing for the costs associated with the Committee's mandated activities, namely four formal sessions of four to five days each in principle, attendance by IAOC members at Program and Budget Committee sessions, at the General Assembly, and at other meetings as required, support by the IAOC Secretary, and, as required, external consultants.	26. WIPO shall include in its biennial budget a specific allocation for the IAOC, providing for the costs associated with the Committee's mandated activities, namely four formal sessions of four to five days each in principle, attendance by IAOC members at Program and Budget Committee sessions, at the General Assembly, and at other meetings as required, support by the IAOC Secretary, and, as required, external consultants.	
109.	<b>L. INFORMATION REQUIREMENTS</b>	<b>L. INFORMATION REQUIREMENTS</b>	<b>L. INFORMATION REQUIREMENTS</b>	

	<i>Current Terms of Reference</i>	<i>Proposed amendments ("Track Changes")</i>	<i>Proposed amendments ("Clean" text)</i>	<i>Reason for proposed amendments</i>
110.	27. Well in advance of each session, the WIPO Secretariat shall provide the Committee with documents and information related to its Agenda, and any other relevant information. The Committee shall have unhindered access to all staff and consultants of the Organization, as well as access to records.	27. Well in advance of each session, the WIPO Secretariat shall provide the Committee with documents and information related to its Agenda, and any other relevant information. The Committee shall have unhindered access to all staff and consultants of the Organization, as well as access to records.	27. Well in advance of each session, the WIPO Secretariat shall provide the Committee with documents and information related to its Agenda, and any other relevant information. The Committee shall have unhindered access to all staff and consultants of the Organization, as well as access to records.	
111.	<b>M. AMENDMENTS TO THE TERMS OF REFERENCE</b>	<b>M. AMENDMENTS TO THE TERMS OF REFERENCE</b>	<b>M. AMENDMENTS TO THE TERMS OF REFERENCE</b>	
112.	28. Previous revisions to these Terms of Reference have been approved by the WIPO General Assembly in September 2007, September 2010, September 2011, and October 2012. The latest revision (contained in document WO/PBC/24/4) has been approved by the WIPO General Assembly in October 2015.	28. Previous revisions to these Terms of Reference have been approved by the WIPO General Assembly in September 2007, September 2010, September 2011, <del>and</del> October 2012, <del>and</del> October 2015. The latest revision ( <del>contained in document WO/PBC/24/4</del> ) has been approved by the WIPO General Assembly in October <del>2015</del> 2018 (document WO/PBC/28/3).	28. Previous revisions to these Terms of Reference have been approved by the WIPO General Assembly in September 2007, September 2010, September 2011, October 2012, and October 2015. The latest revision has been approved by the WIPO General Assembly in October 2018 (document WO/PBC/28/3).	

	<i>Current Terms of Reference</i>	<i>Proposed amendments ("Track Changes")</i>	<i>Proposed amendments ("Clean" text)</i>	<i>Reason for proposed amendments</i>
113.	<p>29. Member States will review, every three years, the mandate, functioning, membership, selection and rotation of the IAOC. However, Member States retain the possibility to ask for this review to be put on the agenda of any session of the Program and Budget Committee.</p>	<p>29. Member States will review, <b>at least</b> every three years, the <del>mandate</del><b>role and responsibilities</b>, functioning and membership, <del>selection and rotation</del> of the IAOC. <b>To facilitate that review, the IAOC shall periodically review its Terms of Reference and recommend amendments as appropriate, for consideration by the Program and Budget Committee. However,</b> <del>Notwithstanding this periodic review,</del> <b>Member States may request such</b> <del>retain the possibility to ask for this</del> review to be put on the agenda of any session of the Program and Budget Committee.</p>	<p>29. Member States will review, at least every three years, the role and responsibilities, functioning and membership of the IAOC. To facilitate that review, the IAOC shall periodically review its Terms of Reference and recommend amendments as appropriate, for consideration by the Program and Budget Committee. Notwithstanding this periodic review, Member States may request such review to be put on the agenda of any session of the Program and Budget Committee.</p>	<p>Editorial change, incorporating IAOC's responsibility for review of its ToR as per old 2(g)(i).</p> <p>Clarification suggested by the United States.</p>

[Annex IV follows]

PROPOSED AMENDMENTS TO THE  
WIPO INTERNAL OVERSIGHT CHARTER

	<i>Current Internal Oversight Charter</i>	<i>Proposed amendments ("Track Changes")</i>	<i>Final proposed amendments ("Clean" text)</i>	<i>Reason for proposed amendments</i>
1.	<b>A. INTRODUCTION</b>	<b>A. INTRODUCTION</b>	<b>A. INTRODUCTION</b>	
2.	<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>	
3.	<p>2. The internal oversight function in WIPO comprises internal audit, evaluation and investigation.</p>		<p>2. The internal oversight function in WIPO comprises internal audit, evaluation and investigation.</p>	
4.	<b>B. INTERNAL OVERSIGHT DEFINITIONS AND STANDARDS</b>	<b>B. INTERNAL OVERSIGHT DEFINITIONS AND STANDARDS</b>	<b>B. INTERNAL OVERSIGHT DEFINITIONS AND STANDARDS</b>	

	<b>Current Internal Oversight Charter</b>	<b>Proposed amendments (“Track Changes”)</b>	<b>Final proposed amendments (“Clean” text)</b>	<b>Reason for proposed amendments</b>
5.	<p>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.</p>	<p>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. <b>The mission of internal audit is to enhance and protect organizational value by providing risk-based and objective assurance, advice and insight.</b></p>	<p>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.</p>	<p>To reflect the recently revised International Professional Practices Framework of the Institute of Internal Auditors.</p>
6.	<p>4. The internal audit function in WIPO shall be carried out in accordance with the International Standards for the Professional Practice of Internal Auditing and the Code of Ethics promulgated by IIA and adopted by the Representatives of Internal Audit Services of the United Nations Organizations, Multilateral Financial Institutions and Associated Intergovernmental Organizations (RIAS).</p>		<p>4. The internal audit function in WIPO shall be carried out in accordance with the International Standards for the Professional Practice of Internal Auditing and the Code of Ethics promulgated by IIA and adopted by the Representatives of Internal Audit Services of the United Nations Organizations, Multilateral Financial Institutions and Associated Intergovernmental Organizations (RIAS).</p>	

	<b><i>Current Internal Oversight Charter</i></b>	<b><i>Proposed amendments ("Track Changes")</i></b>	<b><i>Final proposed amendments ("Clean" text)</i></b>	<b><i>Reason for proposed amendments</i></b>
7.	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.		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.	
8.	6. Evaluations in WIPO shall be carried out in accordance with the standards developed and adopted by the United Nations Evaluation Group (UNEG).		6. Evaluations in WIPO shall be carried out in accordance with the standards developed and adopted by the United Nations Evaluation Group (UNEG).	
9.	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 also examine alleged wrongdoing by other persons, parties or entities, deemed to be detrimental to WIPO.		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 also examine alleged wrongdoing by other persons, parties or entities, deemed to be detrimental to WIPO.	

	<b><i>Current Internal Oversight Charter</i></b>	<b><i>Proposed amendments ("Track Changes")</i></b>	<b><i>Final proposed amendments ("Clean" text)</i></b>	<b><i>Reason for proposed amendments</i></b>
10.	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.		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.	
11.	<b>C. MANDATE</b>	<b>C. MANDATE</b>	<b>C. MANDATE</b>	
12.	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:		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:	
13.	(a) Identifying means for improving WIPO's relevance, effectiveness, efficiency, and economy of the internal procedures and use of resources,		(a) Identifying means for improving WIPO's relevance, effectiveness, efficiency, and economy of the internal procedures and use of resources,	
14.	(b) Assessing whether cost-effective controls are in place, and		(b) Assessing whether cost-effective controls are in place, and	

	<b><i>Current Internal Oversight Charter</i></b>	<b><i>Proposed amendments ("Track Changes")</i></b>	<b><i>Final proposed amendments ("Clean" text)</i></b>	<b><i>Reason for proposed amendments</i></b>
15.	(c) 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.		(c) 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.	
16.	<b>D. AUTHORITY AND RESPONSIBILITY</b>	<b>D. AUTHORITY AND RESPONSIBILITY</b>	<b>D. AUTHORITY AND RESPONSIBILITY</b>	
17.	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.		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.	
18.	11. The Director, IOD and oversight staff shall be independent of all WIPO programs, operations and activities, to ensure impartiality and credibility of the work undertaken.		11. The Director, IOD and oversight staff shall be independent of all WIPO programs, operations and activities, to ensure impartiality and credibility of the work undertaken.	



	<b><i>Current Internal Oversight Charter</i></b>	<b><i>Proposed amendments (“Track Changes”)</i></b>	<b><i>Final proposed amendments (“Clean” text)</i></b>	<b><i>Reason for proposed amendments</i></b>
19.	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.		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.	
20.	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. The Director, IOD shall have access to the Chairs of the General Assembly, the Coordination Committee, the Program and Budget Committee and the IAOC.	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. <b>WIPO staff members, contractors and other personnel have the duty to cooperate with any duly authorized investigation.</b>	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. WIPO staff members, contractors and other personnel have the duty to cooperate with any duly authorized investigation.	Cf. revised Staff Regulation 1.7 (c).
21.		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.	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.	

	<b>Current Internal Oversight Charter</b>	<b>Proposed amendments (“Track Changes”)</b>	<b>Final proposed amendments (“Clean” text)</b>	<b>Reason for proposed amendments</b>
22.	<p>14. The Director, IOD shall maintain facilities for the submission of complaints by individual staff members as well as any other internal or external parties, concerning alleged misconduct, wrongdoing or irregularities including but not limited to: fraud and corruption, waste, abuse of privileges and immunities, abuse of authority, and violation of WIPO regulations and rules. 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, including workplace-related conflicts and grievances, personnel 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 involve wrongdoing and should be handled by IOD or whether they should be referred to other internal bodies.</p>	<p>154. <b>WIPO staff members, contractors and other personnel have the duty to report suspected wrongdoing in WIPO.</b> The Director, IOD shall maintain facilities for the submission of <b>reports</b><del>complaints</del> by individual staff members as well as any other internal or external parties, concerning <b>suspected</b><del>alleged</del> wrongdoing, misconduct, <del>wrongdoing</del> or irregularities including but not limited to: fraud and corruption, waste, abuse of privileges and immunities, abuse of authority, and violation of WIPO regulations and rules. <b>Such reports to the Director, IOD shall be received on a confidential basis and may also be made anonymously.</b></p>	<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, and violation 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>Cf. revised Staff Regulation 1.7 (c).</p> <p>Alignment with revised Staff Regulation 1.7 (c).</p>

	<b><i>Current Internal Oversight Charter</i></b>	<b><i>Proposed amendments (“Track Changes”)</i></b>	<b><i>Final proposed amendments (“Clean” text)</i></b>	<b><i>Reason for proposed amendments</i></b>
23.		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, including workplace-related conflicts and grievances, personnel 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 involve wrongdoing and should be handled by IOD or whether they should be referred to other internal bodies.	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, including workplace-related conflicts and grievances, personnel 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 involve wrongdoing and should be handled by IOD or whether they should be referred to other internal bodies.	
24.	15. 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.		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.	

	<b><i>Current Internal Oversight Charter</i></b>	<b><i>Proposed amendments ("Track Changes")</i></b>	<b><i>Final proposed amendments ("Clean" text)</i></b>	<b><i>Reason for proposed amendments</i></b>
25.	16. 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 shall use such information only in so far as it is necessary for the performance of his/her duties.		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 shall use such information only in so far as it is necessary for the performance of his/her duties.	
26.	17. 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.		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.	
27.	<b>E. CONFLICT OF INTEREST</b>	<b>E. CONFLICT OF INTEREST</b>	<b>E. CONFLICT OF INTEREST</b>	
28.	18. In the performance of their oversight work, the Director, IOD and oversight staff shall avoid perceived or actual conflicts of interest. The Director, IOD shall report any significant impairment to independence and objectivity, including conflicts of interest, for due consideration of the IAOC.		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 shall report any significant impairment to independence and objectivity, including conflicts of interest, for due consideration of the IAOC.	

	<b><i>Current Internal Oversight Charter</i></b>	<b><i>Proposed amendments ("Track Changes")</i></b>	<b><i>Final proposed amendments ("Clean" text)</i></b>	<b><i>Reason for proposed amendments</i></b>
29.	19. 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.		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.	

	<i>Current Internal Oversight Charter</i>	<i>Proposed amendments (“Track Changes”)</i>	<i>Final proposed amendments (“Clean” text)</i>	<i>Reason for proposed amendments</i>
30.	<p>20. 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 the Director General and the Chair of the Coordination Committee decide to refer the case to an independent investigative entity, the IAOC shall provide advice on the Terms of Reference of the investigation and on a suitable investigative entity.</p>	<p>20. 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. <del>In case referral the Director General and the Chair of the Coordination Committee decide to refer the case to an independent investigative entity is recommended, the such recommendation IAOC shall also provide advice</del> shall include the proposed <del>on the</del> Terms of Reference of the investigation and a proposal for <del>on</del> a suitable investigative entity. <del>No</del> investigative proceedings into allegations against the Director, IOD or previous incumbents shall be initiated without the concurrence of the IAOC.</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 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>For clarification</p> <p>To align with IAOC Terms of Reference.</p>

	<b><i>Current Internal Oversight Charter</i></b>	<b><i>Proposed amendments ("Track Changes")</i></b>	<b><i>Final proposed amendments ("Clean" text)</i></b>	<b><i>Reason for proposed amendments</i></b>
31.	21. 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.		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.	

	<b><i>Current Internal Oversight Charter</i></b>	<b><i>Proposed amendments (“Track Changes”)</i></b>	<b><i>Final proposed amendments (“Clean” text)</i></b>	<b><i>Reason for proposed amendments</i></b>
32.	<p>22. 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 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 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. In case of referral, the IAOC shall also provide advice to the Chairs on the Terms of Reference of the investigation and on a suitable investigative entity.</p>	<p>22. 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 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. <b>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.</b> 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. <b>In case of referral to an independent investigative entity is recommended, the IAOC shall also provide advice to the Chairs on the Terms of Reference of the investigation and on a suitable investigative entity.</b></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 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>For clarification.</p>



	<i>Current Internal Oversight Charter</i>	<i>Proposed amendments (“Track Changes”)</i>	<i>Final proposed amendments (“Clean” text)</i>	<i>Reason for proposed amendments</i>
33.	23. 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.		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.	
34.	<b>F. DUTIES AND MODALITIES OF WORK</b>	<b>F. DUTIES AND MODALITIES OF WORK</b>	<b>F. DUTIES AND MODALITIES OF WORK</b>	
35.	24. The internal oversight function contributes to the efficient management of the Organization and the accountability of the Director General to the Member States.		26. The internal oversight function contributes to the efficient management of the Organization and the accountability of the Director General to the Member States.	
36.	25. 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.		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.	
37.	26. To carry out his/her mandate, the Director, IOD shall:		28. To carry out his/her mandate, the Director, IOD shall:	

	<b>Current Internal Oversight Charter</b>	<b>Proposed amendments ("Track Changes")</b>	<b>Final proposed amendments ("Clean" text)</b>	<b>Reason for proposed amendments</b>
38.	(a) Establish long and short term internal oversight work plans in coordination with the External Auditor. 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.		(a) Establish long and short term internal oversight work plans in coordination with the External Auditor. 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.	
39.	(b) In 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.	(b) <b>After review by the IAOC and</b> 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.	(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.	For clarification and in line with established practice.

	<b>Current Internal Oversight Charter</b>	<b>Proposed amendments ("Track Changes")</b>	<b>Final proposed amendments ("Clean" text)</b>	<b>Reason for proposed amendments</b>
40.	(c) Prepare, for review by the IAOC, and 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.	(c) <del>Prepare, for</del> After review by the IAOC, <del>and</del> 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.	(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 every three years or earlier.	Editorial change
41.	(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.		(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.	
42.	(e) Liaise and coordinate with the External Auditor and monitor the follow-up of their recommendations.		(e) Liaise and coordinate with the External Auditor and monitor the follow-up of their recommendations.	

	<b><i>Current Internal Oversight Charter</i></b>	<b><i>Proposed amendments ("Track Changes")</i></b>	<b><i>Final proposed amendments ("Clean" text)</i></b>	<b><i>Reason for proposed amendments</i></b>
43.	(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.		(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.	
44.	(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.		(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.	
45.	27. In particular, the Director, IOD shall assess:		29. In particular, the Director, IOD shall assess:	
46.	(a) The reliability, effectiveness and integrity of WIPO's internal control mechanisms.		(a) The reliability, effectiveness and integrity of WIPO's internal control mechanisms.	

	<b><i>Current Internal Oversight Charter</i></b>	<b><i>Proposed amendments ("Track Changes")</i></b>	<b><i>Final proposed amendments ("Clean" text)</i></b>	<b><i>Reason for proposed amendments</i></b>
47.	(b) The adequacy of organizational structures, systems and processes to ensure that the results WIPO produces are consistent with the objectives established.		(b) The adequacy of organizational structures, systems and processes to ensure that the results WIPO produces are consistent with the objectives established.	
48.	(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.		(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.	
49.	(d) Systems aimed at ensuring compliance with WIPO's regulations, rules, policies and procedures.		(d) Systems aimed at ensuring compliance with WIPO's regulations, rules, policies and procedures.	
50.	(e) The effective, efficient and economical use, and the safeguarding of human, financial and material resources of WIPO.		(e) The effective, efficient and economical use, and the safeguarding of human, financial and material resources of WIPO.	
51.	(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.	

	<b>Current Internal Oversight Charter</b>	<b>Proposed amendments (“Track Changes”)</b>	<b>Final proposed amendments (“Clean” text)</b>	<b>Reason for proposed amendments</b>
52.		28. 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.	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.	The International Standards for the Professional Practice of Internal Auditing require an explicit basis for consulting and advisory services in the Internal Oversight Charter.
53.	28. 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.	<del>28</del> 29. 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.	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.	
54.	<b>G. REPORTING</b>	<b>G. REPORTING</b>	<b>G. REPORTING</b>	
55.	29. 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 accuracy in the reporting of internal audits, evaluations and investigations.	<del>29</del> 30. 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 accuracy in the reporting of internal audits, evaluations and investigations.	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 accuracy in the reporting of internal audits, evaluations and investigations.	

	<b><i>Current Internal Oversight Charter</i></b>	<b><i>Proposed amendments ("Track Changes")</i></b>	<b><i>Final proposed amendments ("Clean" text)</i></b>	<b><i>Reason for proposed amendments</i></b>
56.	30. 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.	<del>30</del> 31. 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.	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.	
57.	31. 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.	<del>31</del> 32. 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.	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.	
58.	32. The Director, IOD shall 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.	<del>32</del> 33. The Director, IOD shall 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.	35. The Director, IOD shall 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.	

	<b><i>Current Internal Oversight Charter</i></b>	<b><i>Proposed amendments ("Track Changes")</i></b>	<b><i>Final proposed amendments ("Clean" text)</i></b>	<b><i>Reason for proposed amendments</i></b>
59.	<p>33. 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><del>33</del>34. 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. 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>	
60.	<p>34. Unless otherwise stipulated in this Charter, the Director, IOD shall submit final investigation reports to the Director General with a copy to the Director of the Human Resources Management Department; the External Auditor and the IAOC shall have access to investigation reports upon request.</p>	<p><del>34</del>35. Unless otherwise stipulated in this Charter, the Director, IOD shall submit final investigation reports to the Director General with a copy to the Director of the Human Resources Management Department; the External Auditor and the IAOC shall have access to investigation reports upon request.</p>	<p>37. Unless otherwise stipulated in this Charter, the Director, IOD shall submit final investigation reports to the Director General with a copy to the Director of the Human Resources Management Department; the External Auditor and the IAOC shall have access to investigation reports upon request.</p>	



	<b><i>Current Internal Oversight Charter</i></b>	<b><i>Proposed amendments ("Track Changes")</i></b>	<b><i>Final proposed amendments ("Clean" text)</i></b>	<b><i>Reason for proposed amendments</i></b>
61.	<p>35. 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><del>35</del>36. 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>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>	
62.	<p>36. 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 thereof.</p>	<p><del>36</del>37. 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 thereof.</p>	<p>39. 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 thereof.</p>	

	<b><i>Current Internal Oversight Charter</i></b>	<b><i>Proposed amendments ("Track Changes")</i></b>	<b><i>Final proposed amendments ("Clean" text)</i></b>	<b><i>Reason for proposed amendments</i></b>
63.	37. 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.	<del>37</del> 38. 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.	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.	
64.	38. If the investigation referred to in paragraph 37 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.	<del>38</del> 39. If the investigation referred to in paragraph 37 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.	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 inform Member States of the disposition of the case.	
65.	39. If the investigation referred to in paragraph 37 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:	<del>39</del> 40. If the investigation referred to in paragraph 37 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:	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:	

	<b><i>Current Internal Oversight Charter</i></b>	<b><i>Proposed amendments ("Track Changes")</i></b>	<b><i>Final proposed amendments ("Clean" text)</i></b>	<b><i>Reason for proposed amendments</i></b>
66.	(a) provide Member States with a redacted summary of the report's findings, conclusions, and recommendations, prepared preferably by the investigative entity;	(a) provide Member States with a redacted summary of the report's findings, conclusions, and recommendations, prepared preferably by the investigative entity;	(a) provide Member States with a redacted summary of the report's findings, conclusions, and recommendations, prepared preferably by the investigative entity;	
67.	(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;	(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;	(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;	
68.	(c) authorize access for Member States under condition of confidentiality to the unredacted final investigation report and the Terms of Reference;	(c) authorize access for Member States under condition of confidentiality to the unredacted final investigation report and the Terms of Reference;	(c) authorize access for Member States under condition of confidentiality to the unredacted final investigation report and the Terms of Reference;	
69.	(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	(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	(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	
70.	(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.	(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.	(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.	

	<b><i>Current Internal Oversight Charter</i></b>	<b><i>Proposed amendments ("Track Changes")</i></b>	<b><i>Final proposed amendments ("Clean" text)</i></b>	<b><i>Reason for proposed amendments</i></b>
71.	40. 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	<del>40</del> 41. 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	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	
72.	41. 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.	<del>41</del> 42. 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.	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.	
73.	42. 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.	<del>42</del> 43. 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.	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.	
74.	43. The Director, IOD shall submit, on an annual basis, a report to the Director General, with a copy to the IAOC, regarding the implementation of recommendations made by the External Auditor.	<del>43</del> 44. The Director, IOD shall submit, on an annual basis, a report to the Director General, with a copy to the IAOC, regarding the implementation of recommendations made by the External Auditor.	46. The Director, IOD shall submit, on an annual basis, a report to the Director General, with a copy to the IAOC, regarding the implementation of recommendations made by the External Auditor.	

	<b>Current Internal Oversight Charter</b>	<b>Proposed amendments ("Track Changes")</b>	<b>Final proposed amendments ("Clean" text)</b>	<b>Reason for proposed amendments</b>
75.	44. 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 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.	4445. 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 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.	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 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.	
76.	45. The Annual Report shall include the following, <i>inter alia</i> :	4546. The Annual Report shall include the following, <i>inter alia</i> :	48. The Annual Report shall include the following, <i>inter alia</i> :	
77.	(a) 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.	(a) 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.	(a) 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.	

	<b><i>Current Internal Oversight Charter</i></b>	<b><i>Proposed amendments ("Track Changes")</i></b>	<b><i>Final proposed amendments ("Clean" text)</i></b>	<b><i>Reason for proposed amendments</i></b>
78.	(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.	(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.	(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.	
79.	(c) A description of all high priority internal oversight recommendations made by the Director, IOD during the reporting period.	(c) A description of all high priority internal oversight recommendations made by the Director, IOD during the reporting period.	(c) A description of all high priority internal oversight recommendations made by the Director, IOD during the reporting period.	
80.	(d) A description of all recommendations which were not accepted by the Director General, together with his/her explanations for not doing so.	(d) A description of all recommendations which were not accepted by the Director General, together with his/her explanations for not doing so.	(d) A description of all recommendations which were not accepted by the Director General, together with his/her explanations for not doing so.	
81.	(e) An identification of high priority recommendations in previous reports on which corrective action has not been completed.	(e) An identification of high priority recommendations in previous reports on which corrective action has not been completed.	(e) An identification of high priority recommendations in previous reports on which corrective action has not been completed.	
82.	(f) Information concerning any significant management decision which in the view of the Director, IOD constitutes a serious risk for the Organization.	(f) Information concerning any significant management decision which in the view of the Director, IOD constitutes a serious risk for the Organization.	(f) Information concerning any significant management decision which in the view of the Director, IOD constitutes a serious risk for the Organization.	

	<b><i>Current Internal Oversight Charter</i></b>	<b><i>Proposed amendments ("Track Changes")</i></b>	<b><i>Final proposed amendments ("Clean" text)</i></b>	<b><i>Reason for proposed amendments</i></b>
83.	(g) A summary of any instance where IOD's access to records, personnel and premises was restricted.	(g) A summary of any instance where IOD's access to records, personnel and premises was restricted.	(g) A summary of any instance where IOD's access to records, personnel and premises was restricted.	
84.	(h) A summary of the report submitted by the Director, IOD to the Director General regarding the status of implementation of external audit recommendations.	(h) A summary of the report submitted by the Director, IOD to the Director General regarding the status of implementation of external audit recommendations.	(h) A summary of the report submitted by the Director, IOD to the Director General regarding the status of implementation of external audit recommendations.	
85.	(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.	(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.	(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.	
86.	<b>H. RESOURCES</b>	<b>H. RESOURCES</b>	<b>H. RESOURCES</b>	

	<i>Current Internal Oversight Charter</i>	<i>Proposed amendments (“Track Changes”)</i>	<i>Final proposed amendments (“Clean” text)</i>	<i>Reason for proposed amendments</i>
87.	46. 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.	4647. 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.	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.	
88.	47. The Director, IOD shall ensure that IOD comprises staff, appointed 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.	4748. The Director, IOD shall ensure that IOD comprises staff, appointed 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.	50. The Director, IOD shall ensure that IOD comprises staff, appointed 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.	
89.	<b>I. APPOINTMENT, PERFORMANCE APPRAISAL, AND DISMISSAL OF THE DIRECTOR, IOD</b>	<b>I. APPOINTMENT, PERFORMANCE APPRAISAL, AND DISMISSAL OF THE DIRECTOR, IOD</b>	<b>I. APPOINTMENT, PERFORMANCE APPRAISAL, AND DISMISSAL OF THE DIRECTOR, IOD</b>	



	<b><i>Current Internal Oversight Charter</i></b>	<b><i>Proposed amendments ("Track Changes")</i></b>	<b><i>Final proposed amendments ("Clean" text)</i></b>	<b><i>Reason for proposed amendments</i></b>
90.	48. 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.	<del>48</del> 49. 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.	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.	
91.	49. 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.	<del>49</del> 50. 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.	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.	
92.	50. The Director General may dismiss the Director, IOD only on specific and documented grounds and after endorsement by the IAOC and the Coordination Committee.	<del>50</del> 51. The Director General may dismiss the Director, IOD only on specific and documented grounds and after endorsement by the IAOC and the Coordination Committee.	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.	

	<i>Current Internal Oversight Charter</i>	<i>Proposed amendments (“Track Changes”)</i>	<i>Final proposed amendments (“Clean” text)</i>	<i>Reason for proposed amendments</i>
93.	51. The performance appraisal of the Director, IOD shall be made by the Director General after receiving input from and in consultation with the IAOC.	5452. The performance appraisal of the Director, IOD shall be made by the Director General after receiving input from and in consultation with the IAOC.	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.	
94.	<b>J. REVISION CLAUSE</b>	<b>J. REVISION CLAUSE</b>	<b>J. REVISION CLAUSE</b>	
95.	52. This Charter shall be reviewed by the Director, IOD and the IAOC, every three years or earlier, if necessary. Any proposed amendments by the Secretariat to the Charter shall be reviewed by the IAOC and the Director General and shall be submitted to the Program and Budget Committee for approval.		55. This Charter shall be reviewed by the Director, IOD and the IAOC, every three years or earlier, if necessary. Any proposed amendments by the Secretariat to the Charter shall be reviewed by the IAOC and the Director General and shall be submitted to the Program and Budget Committee for approval.	

[End of Annex IV and of document]