



Internal Oversight Division

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Audit Report

Audit of WIPO's Ethics Framework

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LIST OF ACRONYMS

CEB	Chief Executive Board
CoCo	WIPO Coordination Committee
CRC	Contracts Review Committee
DPPF	Department of Program Planning and Finance
EF	Ethics Framework
EO	Ethics Office
FDDI	Financial Disclosure and the Declaration of Interests
HRMD	Human Resources Management Department
IAOC	Independent Advisory Oversight Committee
ICTD	Information and Communication Technology Department
ICS	Individual Contractor Services
IIA	Institute of Internal Auditors
IOD	Internal Oversight Division
IP	Intellectual Property
IPPF	International Professional Practices Framework
IPSAS	International Public Sector Accounting Standards
OI	Office Instruction
PaR	Policy on Protection Against Retaliation
PBC	Program and Budget Committee
PI	Performance indicator
PTD	Procurement and Travel Division
PPBD	Program Performance and Budget Division
SMT	Senior Management Team
SRP	Strategic Realignment Program
ToR	Terms of Reference
UN	United Nations
UN-SWAP	UN System-Wide Action Plan
WAB	WIPO Appeals Board
WIPO	World Intellectual Property Organization

EXECUTIVE SUMMARY

1. In accordance with its 2016 work plan, WIPO's Internal Oversight Division (IOD) conducted an Audit of the Organization's Ethics Framework, a critical component of the World Intellectual Property's (WIPO) internal control mechanisms and risk management strategy.
2. The design and structure of WIPO's Ethics Framework were found to be quite adequate, in terms of the positioning of institutional units, set of internal controls and processes and the robust underlying set of rules, regulations, policies and guidelines (especially since the onset of the Structural Realignment Program). The survey carried out as part of this audit showed that the design and structure of WIPO's Ethics Framework are consistent with norms in practice among the United Nations System and other International Organizations.
3. The overall effectiveness of the Ethics Framework was assessed to be structurally sound and quite satisfactory. This assessment reflects the consolidated views of the Independent Advisory Oversight Committee (IAOC) in recent annual reports, the investigative caseload of IOD, the type and number of disciplinary measures over the last few years and an analysis of the recent internal survey of staff and management.
4. Ethics Framework effectiveness, however, did suffer somewhat from imperfect or partial implementation in some areas, such as the frequency, quality and relevance of ethics training to WIPO's specific context as well as communication.
5. Among opportunities for enhancement of the Ethics Framework, IOD places a high priority on the establishment of comprehensive terms of reference (TOR) for the Ethics Office and the completion of the Office's strategy. Ethics related risks should also be incorporated into the Organization's corporate risk register, while human and financial resources should be re-assessed to enable the Office to achieve its Expected Results.
6. Finally, in IOD's view the establishment of a robust Financial Disclosure Policy and an update of the Policy on Protection against Retaliation (PaR) (up to-standards of the United Nations' PaR) are necessary steps to further enhance the Organization's Ethics Framework.