WIPO

WORLD
INTELLECTUAL PROPERTY
ORGANIZATION

Internal Oversight Division

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IOD Report

Assurance Mapping of WIPO

July 13, 2020

Note: Certain parts of this report have been redacted before publication due to security, safety or privacy reasons and as per Internal Oversight Charter paragraph 36

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LIST OF ACRONYMS

AIMS	Administrative Integrated Management System
BI	Business Intelligence
CMP	Capital Master Plan
DPPF	Department of Program Planning and Finance
EPM	Enterprise Performance Management
ER	Expected Result
ERM	Enterprise Risk Management
ERP	Enterprise Resource Planning
IA	Internal Audit
IAOC	Independent Advisory Oversight Committee
IC	Internal Controls
ICT	Information, Communications and Technology
IEC	International Electro-technical Commission
IIA	Institute of Internal Auditors
IOD	Internal Oversight Division
IP	Intellectual Property
IPPF	International Professional Practice Framework
ISO	International Organization for Standardization
ISOC	Information Security Operations Center
IT	Information Technology
JIU	Joint Inspection Unit
PCT	Patent Cooperation Treaty
PPBD	Program Performance and Budget Division
RM	Risk Management
RMG	Risk Management Group
SIAD	Security and Information Assurance Division
UN	United Nations
WIPO	World Intellectual Property Organization

EXECUTIVE SUMMARY

1.   An assurance map is a matrix comprising a visual representation of the organization's risks and all the internal and external providers of assurance services that cover those risks. This visual depiction may help to expose potential coverage gaps and duplications, whilst helping assurance providers to coordinate the timing and scope of their work. A coordinated approach to assurance helps to, among others, ensure appropriate and efficient use of resources and minimizing audit fatigue.

2.   The World Intellectual Property Organization's Accountability Framework brings together the various components that provide assurance of the Organization's system of governance and accountability to its Member States. It serves as an overarching framework, setting the basis for the functioning of key elements such as risk management and the system of Internal Controls (ICs). In preparing the WIPO assurance map, the Internal Oversight Division (IOD) used the "three lines of defense" model, which is recognized by the Framework. The first line of defense (operational management), second line (risk management and compliance function) and third line (IOD) coordinate and collaborate their work to manage risks at different levels, through implementing relevant internal controls. In addition, External service providers are engaged to provide additional assurance on different business areas.

3.   IOD notes that there are a number of frameworks and processes, which are an important source of assurance. These include, among others, the Risk Management Framework, Risk Management Policy, Results Based Management Framework, Organizational Resilience Strategy, and the Information Security Policies and Standards. The assurance mapping takes into account the contribution and significance of these frameworks and processes in providing a cohesive and coordinated approach to collective assurance.

4.   Further, WIPO's information systems and tools have embedded controls that mitigate or reduce risks in different administrative and operational areas. These tools include, but are not limited to; the Enterprise Resource Planning (ERP) system, the Patent Cooperation Treaty (PCT) Platform, Madrid International Registrations Information System Platform, Hague Back Office Platform, Specialized information security tools and the Enterprise Risk Management (ERM) – repository of the entity's risks and associated controls.

5.   Whilst these systems and tools provide support for assurance in the areas of their application, and when used in combination with others, there are still opportunities to enhance their contribution to assurance in the Organization. For example, the ERM is a key source of assurance information and therefore it is imperative that business areas/Programs proactively and continually update the tool with properly formulated and validated risks, and relevant controls. Further, a Risk and Control Mapping exercise can help enhance completeness, quality and accuracy of information in the ERM.

6.   IOD notes that, based on a review of the ERM and discussions with relevant risk owners, there are no significant assurance gaps in the design of control activities of the Organization. The defense mechanisms, when used in combination with other corporate and entity specific controls, provide relevant coverage and assurance mechanism. However, there are still certain business areas with relatively high residual risks at a strategic level (e.g. Political, Economic and Competitive Environment, and Information security risks). This is mainly explained by the inherent nature of these risks and not weaknesses in the design and/or implementation of relevant controls.

7.   Going forward, IOD should finalize its upgrade of continuous auditing project to expand assurance coverage, and continue to enhance collaboration and coordination with other assurance functions of WIPO with a view to (i) better align risk assessment practices; (ii) identify opportunities for synergies and efficiencies where applicable; and (iii) share relevant knowledge and information to enhance providing collective assurance.