



The Institute of
Internal Auditors

World Intellectual Property Organization

Internal Oversight Division,
Internal Audit Section

IIA Quality Assessment

May 2026

May 2026



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The IIA Independent Assessment Team would like to thank the members of WIPO's Internal Oversight Division for their engagement and valuable contribution to this IIA External Quality Assessment (EQA). Their strong commitment to this process has enabled a smooth and fruitful EQA process.

"The beautiful is the flowering of the true (the splendour, said Plato). There is an absolute identity between what you call form and what you call substance: one is not external to the other; form is simply substance made visible."

- Hugo, Victor. "Le Goût." *La Revue de Paris*, 8e année, t. 5, 1 October 1901 (posthumous).

"We can only see a short distance ahead, but we can see plenty there that needs to be done."

- Alan Turing, "Computing Machinery and Intelligence", *Mind*, 1950.

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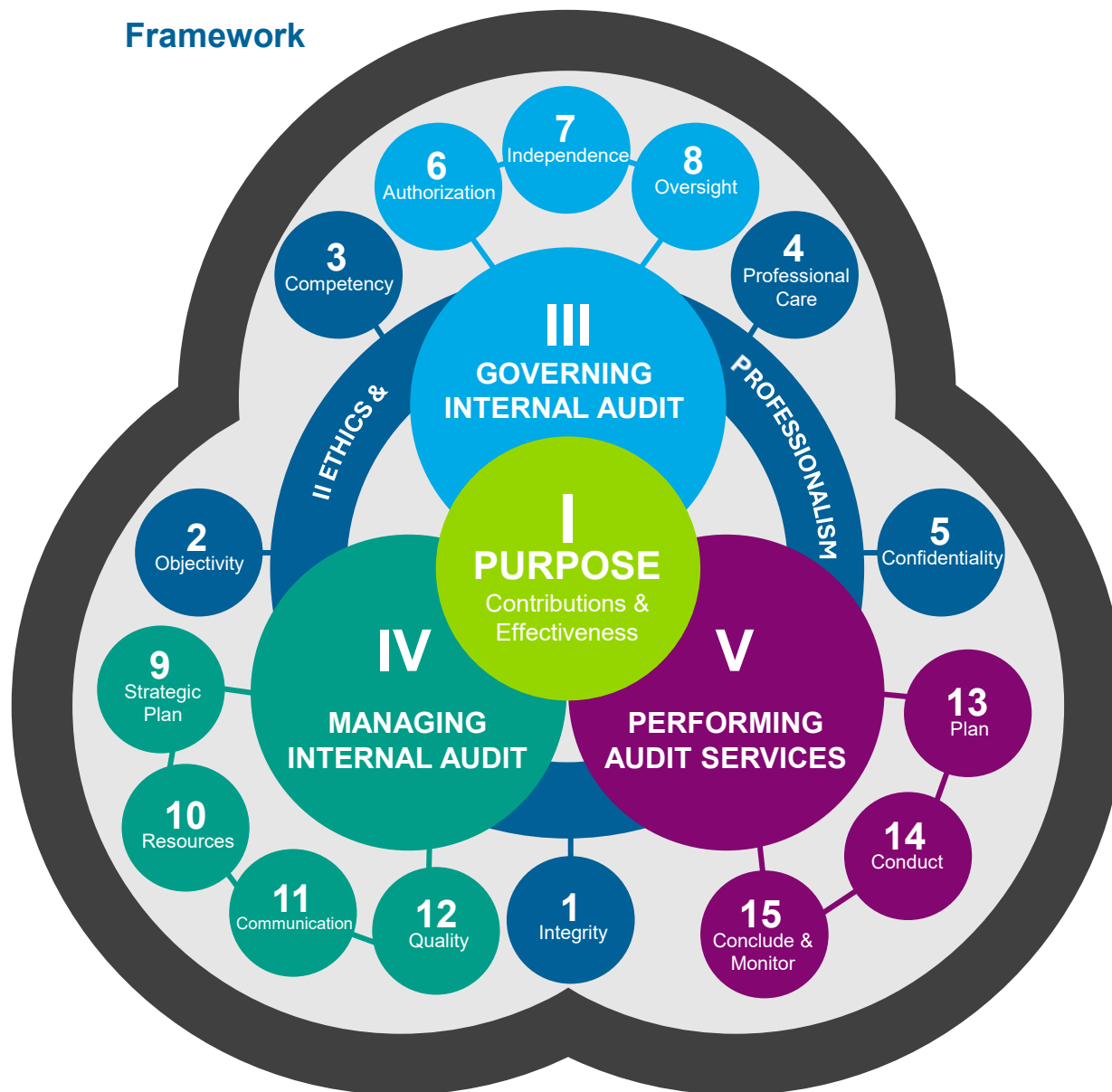
EXECUTIVE SUMMARY

WIPO Internal Oversight Division, Internal Audit Function
IIA Quality Assessment, May 2026

Context

- The Internal Audit Section (IAS) within WIPO's Internal Oversight Division (IOD) is committed to maintaining and enhancing the quality of its activities in line with the Global Internal Audit Standards (GIAS) 2025.
- At the request of the Director, Internal Oversight Division, an independent IIA Quality Assessment was conducted principally between 24 April and 6 May 2026. The assessment considered IAS's fulfilment of the Purpose of Internal Auditing, achievement of the 15 Principles and conformance with the 52 Standards.
- The EQA also identified opportunities for improvement supporting the next stage of IAS's development.
- The conclusions are based on the documents reviewed, five sampled audit engagements, thematic workshops and interviews with IAS and WIPO stakeholders. The results are presented in accordance with the framework shown opposite.

Framework



Conclusions at Principle level

I. Purpose of Internal Auditing														
II. Ethics and Professionalism					III. Governing the Internal Audit Function			IV. Managing the Internal Audit Function				V. Performing Internal Audit Services		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Integrity 	Objectivity 	Competency 	Professional Care 	Confidentiality 	Authorization 	Independence 	Oversight 	Strategic Plan 	Resources 	Communication 	Quality 	Plan 	Conduct 	Conclude & Monitor 
Generally Achieved	Fully Achieved	Generally Achieved	Generally Achieved	Fully Achieved	Fully Achieved	Generally Achieved	Generally Achieved	Fully Achieved	Generally Achieved	Generally Achieved	Fully Achieved	Generally Achieved	Generally Achieved	Fully Achieved

Conclusion at Purpose, Principles and Standards levels

General conclusion at Purpose level

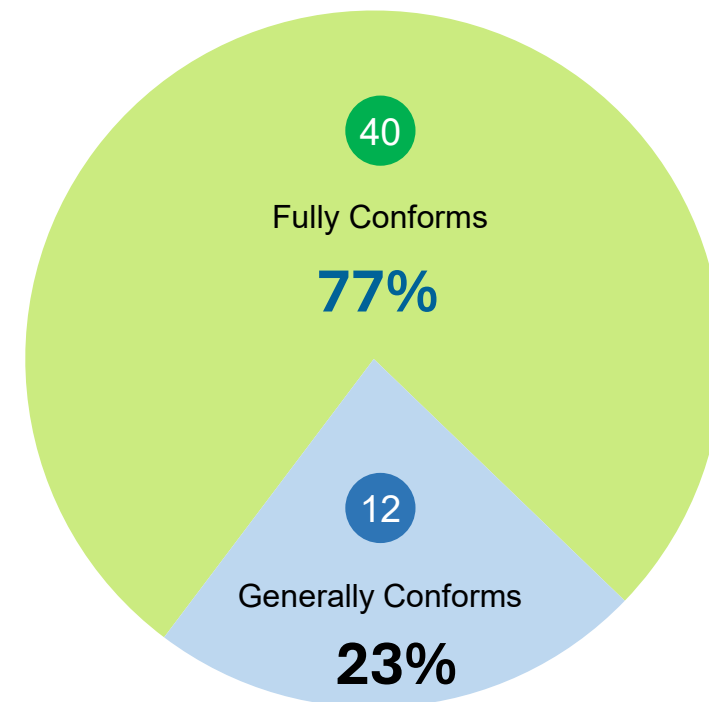
- Based on our assessment, the Internal Audit Section within WIPO's Internal Oversight Division (IAS) generally fulfils the Purpose of Internal Auditing under the GIAS 2025.

At the Principles Level

- IAS Fully Achieves 6 and Generally Achieves 9 of the 15 Principles. No Principle is assessed as Partially Achieved.

At the Standards Level

- Of the 52 Standards assessed, 40 demonstrate Full Conformance and 12 demonstrate General Conformance. No Standard is assessed as Partially Conforming or Does Not Conform.
- Following review of the assessment results and management-owned action plans, the IIA Quality Committee confirmed that IAS generally fulfils the Purpose of Internal Auditing under the GIAS 2025.



Conclusions at Standard level

- A. The assessment concludes that IOD generally fulfils the Purpose of Internal Auditing. Its mandate, organisational positioning and access to governance bodies support the delivery of independent assurance, advice, insight and foresight.
- B. The first overall opinion on governance, risk management and control (GRC), together with the Key Controls work, represents an important development in IOD's assurance role. As the GRC opinion mechanism matures, it will drive the development of a broad assurance map, and thereby inform multi-period audit planning and IOD's Third Line role.
- C. IOD's collaborative approach, attention to operational context and accessible presentation-style reporting are valued by stakeholders and contribute to the credibility and use of Internal Audit work.
- D. IT governance, cybersecurity, auditing artificial intelligence governance and auditing with artificial intelligence, and the AIMS transformation require a coherent assurance approach, supported by targeted internal capability, strategic co-sourcing and explicit IOD ownership of specialist work.

SUMMARY OF SUCCESSFUL PRACTICES

- ▶ IOD contributes to WIPO's ability to create, protect and sustain value through an Internal Audit function connected to the Organisation's governance, risk management and control arrangements. Its mandate is approved at the appropriate governance level, access rights are established and the Director, IOD maintains regular interaction with the Director General, the Independent Advisory Oversight Committee (IAOC) and Member State bodies (Standards 6.1, 6.3, 8.1).
- ▶ The Function's strategic positioning is supported by alignment with WIPO's Medium-Term Strategic Plan and Program of Work and Budget, a dynamic audit risk register and a planning process drawing on Member States, senior management, the IAOC, ERM information and other assurance providers. The first overall opinion on governance, risk management and control, together with the Key Controls work, provides a useful basis for developing broader assurance insight (9.1, 9.2, 9.5).
- ▶ Engagement delivery is supported by established methodologies, risk assessments and work programmes, review and sign-off arrangements and root cause analysis. Reports are generally published (subject to sensitivity) and the presentation-style format is valued by stakeholders for its accessibility to governance and management audiences (13.2, 14.3, 15.1).
- ▶ Quality and professional practices are supported by annual declarations, training requirements, confidentiality safeguards, periodic self-assessments and a Quality Assurance and Improvement Programme adopted in January 2026. Stakeholder feedback also recognises IOD's collaborative approach, leadership contribution and attention to operational context before conclusions are reached (2.1, 5.2, 12.1).
- ▶ Together, these practices support the credibility of IOD, its access to decision-makers and its alignment with WIPO's strategic and governance objectives.

OPPORTUNITIES FOR IMPROVEMENT

- ▶ The basis of the **overall GRC opinion** is to be made explicit, including the contribution and limitations of "understanding gained" work. The audit planning and methodology framework is to provide a clear route from WIPO's risk landscape to assurance coverage of IT governance, cybersecurity and other GRC building blocks (4.2, 11.3).
- ▶ IOD should continue development of a **co-sourcing strategy**, building strategic relationships with partners who offer broad audit specialties and can accumulate deep, WIPO-specific knowledge across engagements, enhancing service quality and audit impact. IOD should continue to enhance ownership and control of co-sourced audits, including skills transfer and WIPO context, and ensure piggy-backing procurement does not compromise WIPO's assurance needs (8.2, 9.2, 11.3, 15.1).
- ▶ IOD should develop an approach to gaining broad **assurance over IT governance and management, and cyber security**, in fulfilment of its Third Line role, building on ongoing 2026 IT audits, and leveraging secondary sources of internal and external assurance. IOD should facilitate the conception of a combined assurance initiative, leveraging Second Line processes, where possible (3.1, 8.2, 9.3, 9.4, 9.5, 10.3, 11.3, 13.4, 15.1).
- ▶ IOD should accelerate its use of data analytics and AI in audit work and develop Third Line assurance over the use of AI in the Organisation.
- ▶ IOD should collaborate with **AIMS** leadership on internal controls, while maintaining independence, and develop a continuous auditing and monitoring strategy that leverages AIMS's potential and advances IOD's use of data analytics and AI (7.1, 9.1, 9.2, 9.3, 9.4, 10.3).
- ▶ At the engagement level, **evaluation criteria and scope exclusions** are to be identified and communicated consistently (13.3, 13.4, 13.5).
- ▶ Further opportunities for improvement include: supplements to presentation style reports, consistent statements of conformance with GIAS, and streamlining recommendation follow-up.

DOMAIN I – PURPOSE OF INTERNAL AUDITING

Introduction

- ▶ The purpose statement is intended to assist internal auditors and internal audit stakeholders in understanding and articulating the value of internal auditing.

Purpose Statement

- Internal auditing strengthens the Organization's ability to create, protect, and sustain value by providing the board and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

Contributions to organizational enhancement

- ▶ Internal auditing enhances the Organization's:
 - Successful achievement of its objectives.
 - Governance, risk management, and control processes.
 - Decision-making and oversight.
 - Reputation and credibility with its stakeholders.
 - Ability to serve the public interest.

Provision of the most effective service

- ▶ Internal auditing is most effective when:
 - It is performed by competent professionals in conformance with the Global Internal Audit Standards, which are set in the public interest.
 - The internal audit function is independently positioned with accountability to the Board (at WIPO, the General Assembly).
 - Internal auditors are free from undue influence and committed to making objective assessments.

CONCLUSION ON THE FULFILLMENT OF THE PURPOSE OF INTERNAL AUDITING

- Based on their conclusions across Domains II through V, the IIA Quality Assessors have concluded that Internal Audit Section of WIPO's Internal Oversight Division generally fulfils the Purpose of Internal Auditing as outlined in the GIAS 2025.

Purpose statement

- IOD's Internal Audit function has demonstrated its role in strengthening the Organisation's capacity to create, protect, and sustain value. By providing independent, risk-based assurance and insightful advisory services, Internal Audit aligns its work with organisational strategies, enabling informed decision-making and governance.
- While adjustments to enhance strategic alignment are underway, stakeholder feedback confirms that Internal Audit's efforts significantly contribute to organisational resilience, operational efficiency, and medium-term sustainability.

Contributions to organisational enhancement

- Internal Audit's work has proven effective in supporting the WIPO strategic objectives and control environment. Stakeholders value its assurance and advisory services for enhancing governance, risk management, and decision-making.
- Continual adjustment to its assurance model, methods and co-sourcing strategy, will ensure that Internal Audit upholds its organisational credibility, support for the public interest, and its strong commitment to continuous improvement and value creation.

Provision of effective service

- Internal Audit's effectiveness is rooted in its independence, adherence to professional standards, and commitment to objectivity.
- The function's positioning with accountability to the Director General and the Independent Oversight Advisory Committee safeguards its autonomy, while portfolio expertise and methodological oversight ensure adequate due professional care.
- Stakeholders' recognition of its quality services and integrity confirms its important role in maintaining trust, governance, and ethical standards, even as opportunities remain to refine the function's strategy and operations.

DOMAIN II – ETHICS AND PROFESSIONALISM

- ▶ Strong ethical foundations are embedded across the audit lifecycle, supported by annual staff sign-off, institutional frameworks, and professional courage demonstrated in reporting practices, including the inaugural overall GRC opinion issued in 2026.
- ▶ Objectivity is comprehensively managed through policy, annual declarations, documented procedures for handling allegations and impairments, and a training framework; no impairments have been identified across any period reviewed.
- ▶ Competency requirements are met at the generalist level, with outsourcing decisions well-documented. There is a material gap in in-house cyber security and other technology expertise. IOD's strategy to fill that gap is to develop co-sourcing further, while continuing to build internal capacity to effectively interpret technical audits within the WIPO business context.
- ▶ Due professional care is evidenced through the Audit Manual, working papers, review and sign-off arrangements and the Quality Assurance and Improvement Programme. The principal opportunity for development lies in the overall GRC opinion mechanism, as it matures and evolves into a driver for multi-year audit planning and is supported by positive assurance across all domains (4.1, 4.2, 11.3).
- ▶ Confidentiality and information protection controls are comprehensive and proportionate, encompassing physical, system-level, and procedural safeguards across all sensitivity classifications, with no material gaps identified.

DOMAIN III – GOVERNING THE INTERNAL AUDIT FUNCTION

- ▶ The audit mandate is well-established and recently updated: the Internal Oversight Charter (IOC) was amended in July 2024 to reflect the new GIAS, approved by the General Assembly, providing IOD with the requisite authority, access, and organisational positioning. These adjustments did not represent a material change in organisational positioning from the previous Charter.
- ▶ Functional independence is operationally effective with unrestricted access to senior governance bodies; no impairments were identified.
- ▶ Board oversight is substantive and well-documented through quarterly IAOC reporting, private sessions, and annual reporting to the Program and Budget Committee and the General Assembly.
- ▶ The Director, IOD performed the role of Head of Audit for 2024 and up to mid 2025 following the extended absence of predecessor head. The post was opened in October 2025, and recruitment is ongoing.
- ▶ Cybersecurity capacity is a persistent and widely cited concern: IOD's internal expertise is regarded as insufficient to contextualise findings from outsourced penetration testing, for example, and the co-sourcing strategy requires reformulation, underpinned by the broader co-sourcing procurement process underway.
- ▶ The 2020 external assessment and the current 2026 assessment evidence IAS's continued use of external quality assessment within its quality programme.

DOMAIN IV – MANAGING THE INTERNAL AUDIT FUNCTION

- ▶ Strategic positioning is well-developed and demonstrably aligned with WIPO's MTSP and Program of Work and Budget, with IOD operating within the organisation's "Strategy House" and maintaining a dynamic risk register informed by, and informing the ERM process.
- ▶ Annual planning follows a structured, multi-stakeholder lifecycle incorporating input from Member States, sector leads, GRC assessments, emerging risks, and the programme of work, providing a well-evidenced foundation for the audit plan.
- ▶ Financial and human resource management is covered with biennial budgeting, approved at governance level, with performance monitoring through WePerform, results-based budgeting, and team management practices.
- ▶ Systematic use of data analytics and AI tools remains an outstanding development priority.
- ▶ Stakeholder communication is strong, with unrestricted access to senior governance bodies, the sector leads and other senior management.
- ▶ Structured engagement methods and a presentation-style report format are appreciated by stakeholders.
- ▶ We noted three specific opportunities for improvement in communication: recommendation follow-up process simplification; supplementing technical reports with non-technical summaries/wrappers; and, enhancement of the explanation of the GRC opinion, as it evolves.
- ▶ Quality assurance is comprehensive: a QAIP SOP was adopted in January 2026, periodic self-assessments have been conducted, and results are reported to the IAOC, the Program and Budget Committee and the General Assembly.
- ▶ Coordination with internal and external assurance providers, including the External Auditor and the Office of the Controller, is well-managed and effectively prevents duplication of assurance effort.

DOMAIN V – PERFORMING INTERNAL AUDIT SERVICES

- ▶ Engagement planning is systematic, with well-documented risk assessments, work programmes, and opening communications. Opportunities for improvement include: closing meeting documentation, formal recording of scope exclusions, and timely communication of evaluation criteria to auditees.
- ▶ Engagement execution is rigorous and well-evidenced, with work programmes aligned to objectives, findings clearly documented, and root cause analysis embedded; the "understanding gained" conclusion type applied in the GRC building blocks opinion is not provided for in the Audit Manual.

#	PRINCIPLE	STANDARDS					CONCLUSION	
II Ethics and Professionalism								
1	Demonstrate Integrity	1.1 Honesty and Professional Courage	1.2 Organization's Ethical Expectations	1.3 Legal and Ethical Behavior				Generally achieved
2	Maintain Objectivity	2.1 Individual Objectivity	2.2 Safeguarding Objectivity	2.3 Disclosing Impairments to Objectivity				Fully achieved
3	Demonstrate Competency	3.1 Competency	3.2 Continuing Professional Development					Generally achieved
4	Exercise Due Professional Care	4.1 Conformance with Global Internal Audit E	4.2 Due Professional Care	4.3 Professional Skepticism				Generally achieved
5	Maintain Confidentiality	5.1 Use of Information	5.2 Protection of Information					Fully achieved
III Governing the Internal Audit Function								
6	Authorized by the Board	6.1 Internal Audit Mandate	6.2 Internal Audit Charter	6.3 Board and Senior Management Support				Fully achieved
7	Positioned Independently	7.1 Organizational Independence	7.2 Chief Audit Executive Qualifications					Generally achieved
8	Overseen by the Board	8.1 Board Interaction	8.2 Resources	8.3 Quality	8.4 External Quality Assessment			Generally achieved
IV Managing the Internal Audit Function								
9	Plan Strategically	9.1 Understanding GRC Processes	9.2 Internal Audit Strategy	9.3 Methodologies	9.4 Internal Audit Plan	9.5 Coordination and Reliance		Fully achieved
10	Manage Resources	10.1 Financial Resource Management	10.2 Human Resources Management	10.3 Technology Resources				Generally achieved
11	Communicate Effectively	11.1 Stakeholder Relationships and Communi	11.2 Effective Communication	11.3 Communicating Results	11.4 Errors and Omissions	11.5 Risk Acceptance Communication		Generally achieved
12	Improve Quality	12.1 Internal Quality Evaluation	12.2 Performance Measurement	12.3 Engagement Oversight and Improvemen				Fully achieved
V Performing Internal Audit Activities								
13	Plan Engagements Effectively	13.1 Engagement Communication	13.2 Engagement Risk Assessment	13.3 Engagement Objectives and Scope	13.4 Evaluation Criteria	13.5 Engagement Resources	13.6 Work Program	Generally achieved
14	Perform Engagement Work	14.1 Information Collection for Analysis	14.2 Analyses and Potential Findings	14.3 Evaluation of Findings	14.4 Recommendations and Action Plans	14.5 Engagement Conclusions	14.6 Engagement Documentation	Generally achieved
15	Communicate Results & Follow Up	15.1 Communication of Final Engagement Re	15.2 Follow-up on Recommendations and Act					Fully achieved

Plans to address the Achievement/Conformance Gaps and the Enhancement Opportunities

- IAS has prepared management-owned action plans addressing the identified Achievement / Conformance Gaps and selected Enhancement Opportunities. The action plans specify the action, accountable owner, target date and expected evidence. The IIA Quality Committee reviewed these action plans as part of its consideration of the assessment outcome

IAS's achievement of performance objectives.

- The Internal Audit Section operates under an established mandate, with direct access to the Director General and regular interaction with the Independent Oversight Advisory Committee and other governance bodies (Standards 6.1-6.3, 8.1). Its strategy and annual planning are aligned with WIPO's priorities and informed by organisational risks, stakeholder input and coordination with other assurance providers (9.2, 9.4, 9.5).
- Resources, competencies and delivery are managed through biennial budgeting, engagement planning, professional development, co-sourcing and performance monitoring. The Quality Assurance and Improvement Programme, periodic self-assessments and stakeholder surveys support oversight of quality and continuous improvement (10.1-10.3, 12.1-12.3).
- Stakeholders value IAS's accessibility, collaborative approach, concise reporting and first overall GRC opinion (11.1-11.3). Performance objectives are substantially achieved, with further progress expected through clearer performance measures, enhanced specialist capability, greater use of technology and more risk-focused recommendations.

Compliance with laws and regulations relevant to internal auditing

- Based on the evidence reviewed, the assessment did not identify a specific non-conformance with laws or regulations applicable to the Internal Audit Section.

Conformance with applicable Topical Requirements

- The Cybersecurity Topical Requirement has been effective since 5 February 2026. No cybersecurity assurance engagement completed after that date formed part of the assessment sample; accordingly, conformance with the Topical Requirement was not assessed in this Quality Assessment.

Overall opinion of the IIA Quality Committee

- Based on the assessment results, the IIA Quality Committee confirms that IAS generally fulfils the Purpose of Internal Auditing under the GIAS 2025. The Committee notes that 40 Standards demonstrate Full Conformance and 12 General Conformance, with no Partially Conforming or Non-Conforming Standard. IAS is expected to implement the agreed management-owned action plans and report progress through its existing quality and governance reporting arrangements.



THE FOLLOWING SUMMARY OF STAKEHOLDER FEEDBACK IS DETAILED IN SECTION 4.

WHAT WORKS WELL	WHAT COULD BE DONE BETTER
▶ Leadership and professional credibility ▶ Senior management support ▶ IOD's collaborative approach ▶ Accessible reporting ▶ Overall GRC opinion, Key Controls work ▶ Structural independence ▶ WIPO's private sector DNA ▶ Leveraging WIPO's mature ERM	▶ Recommendation quality ▶ Cybersecurity audit ▶ Co-sourcing ownership ▶ Build technical capability ▶ Audit plan ▶ Audit value ▶ Advisory / assurance ▶ Key-person dependency
WHAT COULD ADD FURTHER VALUE	WHAT COULD STAND IN THE WAY
▶ Shift to efficiency / performance audits ▶ AI adoption ▶ ERP internal controls ▶ Assurance orientation ▶ Strategic co-sourcing ▶ Senior recruitment ▶ Cross-organisational learning	▶ Management ownership ▶ Recommendation implementation culture ▶ Recommendation volume ▶ Leadership continuity ▶ Oversight ecosystem

2

SECTION



RECOMMENDATIONS AND ACTION PLANS

WIPO – Internal Oversight Division, Internal Audit Section

IIA Quality Assessment, May 2026



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2.1.1 GRC OPINION: AUDITS OF GRC “BUILDING BLOCKS”

STANDARD(S)	CONTEXT	RECOMMENDATION
4.2 – Due Professional Care 11.3 – Communicating Results	▶ IOD issued its first overall opinion on WIPO’s Governance, Risk Management and Internal Controls (GRC) on 23 March 2026. This is a significant milestone for IOD in its Third Line role, and for WIPO’s governance. It is recognised as such and welcomed by IOD stakeholders. ▶ The opinion is informed by Standard 11.3, guidance from the JIU¹ and the IIA². Macro opinions are based on a combination of evidence, often drawing from audit reports, the work of other assurance providers, internal audit’s observations and review of processes, and other sources. ▶ The GRC opinion was informed by Internal Audit engagements, management implication reports, testing of key organizational controls, review of governance arrangements and risk management frameworks and follow-up of open recommendations. ▶ Based on this work, the Director, IOD’s overall conclusion is that <i>“WIPO’s GRC processes were, in aggregate, satisfactory, with some improvements needed. The work performed indicates that these processes were generally established and functioning. The issues identified were not assessed as significantly affecting the achievement of the Organization’s objectives and Expected Results.”</i> ▶ We noted that for two building blocks contributing to the overall opinion, Governance and Risk Management, engagements were conducted to obtain an <i>“understanding”</i>, and a form of negative assurance. The opinion states <i>“Engagements conducted to obtain an understanding of governance, risk management, and selected enabling functions did not identify issues of such significance as to alter the overall opinion.”</i>	▶ <i>In future, IOD’s GRC opinion should include an explicit explanation of its basis, and in particular, of any “understanding gained” conclusions (rather than relying on the links to the underlying reports). That explanation should also describe the context and assurance provided in the “building blocks” through other IOD work and assurance gained from other sources, where warranted, and limitations of negative assurance.</i> ▶ <i>As the GRC opinion mechanism matures, IOD’s planning process should, in part, be driven by its mandate to provide the overall opinion, and IOD should continue to build a well-structured, multi-period assurance map for GRC.</i> ▶ <i>Specifically, IOD should plan to gain further assurance over Governance and Risk Management processes.</i>

¹Sukayri, R. M., & Terzi, C. (2016). *State of the internal audit function in the United Nations system* (Report No. JIU/REP/2016/8). Joint Inspection Unit, United Nations.
<https://www.unjiu.org/content/state-internal-audit-function-united-nations-system-1>

²Institute of Internal Auditors. (2009). *Formulating and expressing internal audit opinions Practice Guide*.

2.1.1 GRC OPINION: AUDITS OF GRC “BUILDING BLOCKS”

ACTION PLAN	
▶ Given the organization's complex governance structure, the first opinion intentionally focused on the Governance arrangements for the main organs namely the General Assembly, the WIPO Conference and the Coordination Committee. The role of the Program and Budget Committee and the IAOC, constituted under the General Assembly, was also covered. Year 2 will extend the review to Committees established by Treaty provisions and those constituted under one or more of the main organs. Year 3 will further extend to working groups established by a committee, a committee of experts or by one of the main organs in line with WIPO General Rules of Procedures, Rule 12.	▶ Deliverables: IOD GRC Opinions 2026, 2027 ▶ Accountable: Director, IOD ▶ Due dates: March 2027, March 2028
▶ A holistic review of WIPO's ERM program, last done in 2021, will be considered in 2028, given other related reviews already being done at each engagement level and at key controls testing.	▶ Deliverable: Holistic review of ERM ▶ Accountable: Director, IOD ▶ Due dates: 31 December 2028
▶ The 2026 oversight factored in extended audit coverage in order to have further evidential basis for the overall opinion. Future plans will adopt a similar approach while ensuring that coverage remains risk-based.	▶ Deliverables: 2026 and 2027 GRC opinions ▶ Accountable: Director, IOD ▶ Due date: March 2027, March 2028

2.1.2 Co-sourcing

STANDARD(S)	CONTEXT	RECOMMENDATION
8.2 – Resources 9.2 – Internal Audit Strategy 11.3 – Communicating Results 15.1 – Final Engagement Communication	▶ IOD outsources selected audits on the basis of their annual planning and budgeting processes. To date, outsourcing has been undertaken for specific planned engagements, including within a framework contract with three suppliers for IT audit. ▶ Outsourcing represents an essential mechanism to supplement the limited internal audit resources, particularly in highly technical specialist domains, which have recently included cybersecurity and investment management. ▶ IOD is considering leveraging another UN body's procurement process for co-sourced audit services through the "piggy backing" provision. As this could offer a timely and cost-effective means by which to establish strategic relationships with providers, we share IOD's enthusiasm for this prospect.	▶ <i>We recommend that IOD move toward a co-sourcing strategy with audit service providers, subject to constraints of procurement regulations. IOD should establish strategic relationships with selected internal audit co-sourcing partners who offer a broad range of audit specialties, such that the providers could build and leverage a deep knowledge of WIPO built over multiple engagements. This would generally enhance the quality of services delivered, and the impact of co-sourced audits.</i> ▶ <i>As the co-sourcing strategy evolves, IOD should continue to assert ownership and control of co-sourced audits, including skills transfer and providing WIPO-specific context.</i> ▶ <i>IOD should ensure that the piggy-backing process does not compromise meeting WIPO's assurance needs.</i>
ACTION PLAN		
▶ The opportunity to leverage on other UN system organizations' long term agreements with qualifying firms/consultants, and the transferable skills they bring in a WIPO context, will continue to be pursued, while reserving the right to run IOD's own process should WIPO's oversight needs require further skills and scale of consultants.		▶ Deliverables: Co-sourcing strategy adopted, strategic relationships established. ▶ Accountable: Director, IOD ▶ Due date: 31 December 2027

2.1.3 AN APPROACH FOR IT GOVERNANCE AND MANAGEMENT ASSURANCE

STANDARD(S)	CONTEXT	RECOMMENDATION
9.3 - Methodologies 9.4 - Internal Audit Plan 9.5 – Coordination and Reliance 13.4 - Evaluation Criteria	▶ IOD has undertaken a series of IT related work including the following: ▶ Audit of cloud management (2023) ▶ Audit of data privacy policy and standards (2023) ▶ Cybersecurity maturity assessment including external penetration testing (2024) ▶ e-Dossier and World Server grey box penetration testing and vulnerability scanning (2025) ▶ Key Organisation-wide IT Controls (2025) ▶ Business continuity management (2026) ▶ Cybersecurity management -follow up and IT General controls testing (2026) ▶ Third Party Risk Management and Contracts Management (extended to all key business areas) (2026) ▶ Cybersecurity topical requirement review (2026) ▶ These contribute to overall assurance in the IT domain. ▶ However, it is not clear how this work fits into WIPO's overall IT governance and management framework and standards, such as COBIT¹, ISO 38500² or other.	▶ <i>In line with Standard 9.4 and the IIA's Global Practice Guide³ on the topic, IOD should develop an approach to gaining broad assurance over IT governance and management, in fulfilment of its Third Line role, with reference to a recognised IT governance and management framework (Standards 9.3, 9.4, 13.4).</i> ▶ <i>Such an approach should be informed by, if not a direct outcome of the ongoing 2026 IT audits.</i> ▶ <i>The approach should include a methodology for evaluating other sources of internal and external assurance and advisory services that contribute to the overall assurance on IT governance and management, and contemplated in Standard 9.5.</i>
ACTION PLAN		
▶ The 2027 oversight plan will include a summation of the logic informing IT related audits undertaken to date, emerging themes, and planned future engagements as a result. ▶ The methodology for deciding whether to rely on the work of other internal or external assurance providers will be based on IIA Standard 9.5 and its implementation guidance, including an assessment of the extent to which the relevant criteria are met.		▶ Deliverables: 2027 oversight plan ▶ Accountable: Director, IOD ▶ Due date: March 2027

¹Information Systems Audit and Control Association (ISACA). (2018). [Control Objectives for Information Technology \(COBIT\) 2019 Framework: Introduction and Methodology](#).

²International Organization for Standardization. (2024). [Information technology — Governance of IT for the organization \(ISO/IEC Standard No. 38500:2024\)](#).

³The Institute of Internal Auditors. (2025). [Auditing IT Governance and IT Management \(3rd ed.\) Global Technology Audit Guide \(GTAG\)](#).

2.1.4 A CO-DEVELOPED, COMBINED ASSURANCE MODEL FOR CYBER SECURITY

STANDARD(S)	CONTEXT	RECOMMENDATION
3.1 - Competency 8.2 – Resources 11.3 – Communicating Results 15.1 - Final Engagement Communication	▶ Cyber security is regarded as one of the most important risks facing WIPO. ▶ Recognising that risk, IOD has undertaken audits of Security and Information Assurance Division (SIAD), vulnerability scanning and penetration testing (internal/external, black/grey box). Those projects have identified strengths and continued opportunities to improve safeguards. ▶ Given the ever evolving complexity of cyber security threats, it is essential that WIPO have in place a combined and integrated assurance across the Three Lines¹ which, overall, ensures the ongoing and dynamic management of cyber security risk.	▶ <i>To achieve organisational assurance over this key IT domain, IOD should facilitate the conception of a combined assurance initiative, emphasising IOD's Third Line¹ role, informed by its approach for IT governance as a whole (see 2.1.3), and taking into account emerging guidance in this domain.²</i> ▶ <i>In its work with internal and external cyber security specialists, IOD should continuously challenge and emphasise the business context implications of technical findings.</i> ▶ <i>Given the evident need for up-to-date specialist resources in this area, IOD's co-sourcing strategy (see 2.1.2) should specifically address this.</i>

ACTION PLAN

- | | |
|--|---|
| <ul style="list-style-type: none"> ▶ The IOD draft Standard Operating Procedure (2026) on IOD Coordination and Reliance, which is anchored on IIA Standard 9.5 and other related IIA guidelines, will be completed to inform the planning process to 2027. Coordination sought and achieved from internal and external assurance providers both at planning, implementation and final deliverables will inform the level of assurance mapping and reliance to be placed on the work done by other assurance providers. ▶ While targeted training for internal IOD staff will be further enhanced, co-sourcing with experienced external consultants will continue to be the default option to ensure access to and availability of well trained and experienced cyber security specialists who can adapt to WIPO information security and business context | <ul style="list-style-type: none"> ▶ Deliverable: SOP, ongoing training ▶ Accountable: Director, IOD ▶ Due dates: 31 December 2026 |
|--|---|

¹The Institute of Internal Auditors. (2026). [Three Lines Model – Assurance and Advice in Support of Effective Governance.](#)

²The Institute of Internal Auditors. (2025). [Auditing Cybersecurity Operations: Prevention and Detection \(2nd Edition\) Global Technology Audit Guide.](#)

2.1.5 IOD'S ROLE IN AIMS

STANDARD(S)	CONTEXT	RECOMMENDATIONS
7.1 - Organisational Independence 9.1 – Understanding Governance, Risk Management, and Control Processes 9.2 – Internal Audit Strategy 9.3 – Methodologies 9.4 – Internal Audit Plan 10.3 – Technological Resources	▶ WIPO is currently in a multi-year implementation of an Enterprise Resource Planning (ERP) system, the Administration Integrated Management System (AIMS) project. ▶ IOD has undertaken a series of reviews of the project and has made substantial recommendations, primarily covering aspects of project management and project risk. The latest IOD report, 22 May 2026, addresses the performance phase of Human Capital Management. ▶ It is a widely held principle that it is beneficial for internal controls to be designed as an integral part of ERP implementation, rather than after implementation.^{1, 2} ▶ Therefore, as the project advances to process design (hire to retire, record to report, source to pay), IOD could add value by providing proactive advisory services to consider effective and efficient internal controls in the processes, including application-based security features. ▶ Further, there are opportunities to build continuous assurance and other audit functionality embedded within the system, such as real-time internal control monitoring and continuous substantive testing, drawing live data from the new system.³	▶ <i>While maintaining its independence, IOD should continue to collaborate with AIMS leadership and related business units with a renewed focus on internal controls, given the project's development phase.</i> ▶ <i>IOD could offer advisory services to help optimise internal controls in the context of the AIMS initiative, thereby contributing to eventual assurance and efficiency derived from the newly designed processes.</i> ▶ <i>IOD should develop a strategy for continuous auditing and monitoring that specifies and leverages the potential that AIMS offers. IOD should further develop its use of data analytics and AI in this initiative.</i>
ACTION PLAN		
▶ IOD's advisory input to date has been informed by the project's stage. As the project shifts to process design under the “adopt not adapt” principle, appropriate internal control insights will be provided. This will be undertaken, taking into account IOD's own work plan and resource constraints and the separate work being undertaken through to project closure by an independent external firm, which has more time and 13 resources (versus IOD's one) assigned to the project and includes Oracle specialists on Risk and Controls and the three key processes under implementation (Hire to Retire - including payroll, Source to Pay, and Request to Settle) specialists. ▶ Continuous auditing tools and data analytics techniques including appropriate AI agents are already under consideration and use and will further mature as the IOD staff skills up on AI-assisted auditing techniques.		▶ Deliverable: Evidence of internal control recommendations, use of continuous auditing tools, data analytics. ▶ Accountable: Director, IOD / SIAD ▶ Due dates: to June 2028, when the project is due to end.

¹The Institute of Internal Auditors. (2025). [Auditing Business Applications \(2nd Edition\) Global Technology Audit Guide \(GTAG\)](#).

²Deloitte. (2026). [CFO Insights, "Mission Controls: How CFOS can help add value, reduce risk in a cloud ERP transformation"](#).

³The Institute of Internal Auditors. (2025). [Continuous Auditing and Monitoring \(3rd Edition\)](#).

2.1.6 CRITERIA

STANDARD(S)	CONTEXT	RECOMMENDATION
13.4 – Evaluation Criteria	▶ Standard 13.4 requires audit criteria to be established and formally communicated to auditees. IOD’s Audit Manual only partially reflects this standard (AM 281-284). The communication obligation to auditees is absent, and neither engagement plans or notification memos address evaluation criteria. ▶ IOD operates on the assumption that audit criteria are self-evident, and therefore not always specifically mentioned, including in final reports. ▶ Without explicit criteria, management, auditees and governance bodies may apply different benchmarks when assessing findings.	▶ IOD should undertake to fully align the AM and practice with Standard 13.4: ▶ Amend AM 281-284 to include communication of criteria; ▶ Add a section on applicable criteria in engagement plans; ▶ Communicate the agreed criteria to the auditees in appropriate detail at the latest during the opening meeting; ▶ State the criteria in final audit reports.
ACTION PLAN		
▶ A summary of the criteria used, as evidenced in the reports, will be included going forward.		▶ Deliverables: Criteria used evidenced in communications. ▶ Accountable: Director, IOD ▶ Due date: Immediate

2.1.7 FURTHER DEVELOPMENT OF ANALYTIC AUDIT TOOLS

STANDARD(S)	CONTEXT	RECOMMENDATION
10.3 – Technological Resources	▶ IOD often uses data analytics techniques in conducting individual audits, and is using AI experimentally. ▶ For its own internal use, WIPO is actively conceiving and implementing AI-driven business processes and applications. WIPO has made enterprise AI tools from multiple vendors available to all staff via the AI Hub. While the use of AI clearly has enormous potential to enhance processes, its use also raises risks. ▶ IOD is planning an outsourced advisory engagement of WIPO's internal use of AI in September 2026 which will assess AI governance and how well the organization is capitalizing on potential benefits while adequately managing risks. ▶ Given the increasing challenges to obtain sufficient appropriate evidence for assurance due to complexities, volume of data and rapid change, there are significant opportunities to leverage AI in internal audit.	▶ <i>IOD should develop an initiative to accelerate its own use of data analytics and AI in conducting audit work to enhance data gathering, analysis and reporting capacities. The programme should refer to leading developments in the domain, including practice and academic work and conference proceedings, and consider potential use of AI across the internal audit process.</i> ▶ <i>IOD should target, as an outcome of the planned advisory engagement on AI, to design and adopt an AI strategy to gain Third Line ongoing assurance over AI in the Organisation.</i> ▶ <i>In both of these initiatives, IOD should continue to take inspiration from associated UN System activity, from the other professional bodies with which it is associated, including the Heads of Internal Audit in International Organisations in Europe, and the IIA¹, and other academic and practitioner sources.²</i>
ACTION PLAN		
▶ Learning and best-in-class practices from RIAS, UN-RIAS and HOIA continue to be adopted, including an ongoing pilot AI agent for quality assurance review of reports following a recent networking meeting. ▶ A formal AI audit strategy will be formulated to evolve IOD's <i>current maturity</i>, in which auditors are using AI individually for planning, research, audit execution and reporting, to IOD's <i>aspirational maturity</i>, in which AI agents, guided by auditors, continuously audit, providing independent assurance in real time.		▶ Deliverables: AI audit strategy ▶ Accountable: Director, IOD ▶ Due date: 31 December 2027

¹The Institute of Internal Auditors. (2024). [The IIA's Artificial Intelligence Auditing Framework \(September 2024 update\)](#).

² Eulerich, M. and Wood, D.A. (2025) 'A Demonstration of How ChatGPT and Generative AI Can be Used in the Internal Auditing Process.', *Journal of Emerging Technologies in Accounting*, 22(2), pp. 47–77. Available at: <https://doi.org/10.2308/JETA-2023-041>.

STANDARD(S)	RECOMMENDATIONS	IAS ACTION PLAN
11.3 – Communicating Results 15.1 – Final Engagement Communication	2.2.1 Supplement presentation-style reports ▶ IOD has adopted the WIPO style guide and a succinct, presentation-style report format, which is generally appreciated by stakeholders and regarded as an improvement. The presentation-style reports are highly appreciated by stakeholders for their brevity and readability. ▶ <i>IOD should use appendices to reports, where necessary, to clarify or convey further details or elaboration.</i>	▶ Deliverable: This will be considered on a case by case basis- and when deemed necessary. Further annexes are already provided in reports where it was deemed that further contextual information was necessary. ▶ Accountable: Director, IOD ▶ Due date: Immediate
4.1 - Conformance with the Global Internal Audit Standards 15.1 – Final Engagement Communication	2.2.2 Statement of conformance with Global Internal Audit Standards (GIAS) ▶ We noted that not all audit reports refer to GIAS, and others contain the International Professional Practices Framework logo, but no explicit statement regarding conformance. Standard 4.1 requires that audit services be performed in accordance with GIAS and 15.1 states that final engagement communications should include a statement that the engagement was conducted in conformance with GIAS. We understand that newer reports contain the GIAS conformance statement. ▶ <i>IOD should include this statement systematically. If the engagement is not conducted in conformance with GIAS, such disclosure and explanation should also be included. It may be preferable to include details of such assertions in an appendix to presentation-style reports (see 2.2.1).</i>	▶ Deliverable: Updated report template and subsequent reports containing a consistent GIAS conformance statement.. ▶ Accountable: Director, IOD ▶ Due date: Immediate

2.2 OTHER RECOMMENDATIONS AND ACTION PLANS

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STANDARD	RECOMMENDATIONS	IAS ACTION PLAN
11.3 – Communicating Results 15.2 – Confirming the Implementation of Recommendations or Action Plans	2.2.3 Streamline recommendation follow-up ▶ <i>The follow-up process for recommendations appears effective, although should be streamlined by integrating the different platforms, or building another, more automated process that reduces the need for manual intervention.</i>	▶ A re-assessment of cost/benefit analysis of the continued use of one of the technologies/platforms will be done at the next license renewal cycle.

3

SECTION



DETAILED OBSERVATIONS BY PRINCIPLE

WIPO – Internal Oversight Division, Internal Audit Section
IIA Quality Assessment, May 2026



DOMAIN II

ETHICS & PROFESSIONALISM

1. DEMONSTRATE INTEGRITY
2. MAINTAIN OBJECTIVITY
3. DEMONSTRATE COMPETENCY
4. EXERCISE DUE PROFESSIONAL CARE
5. MAINTAIN CONFIDENTIALITY

PRINCIPLES	RESULTS	ACHIEVEMENT OF THE PRINCIPLE	CONFORMANCE TO THE STANDARD
1 DEMONSTRATE INTEGRITY <i>Internal auditors demonstrate integrity in their work and behavior</i>		Generally achieved	
▶ IOD staff demonstrate strong ethical foundations through annual sign-off on the Confidentiality and Conflict of Interest Declaration, compliance with WIPO Staff Regulations (including Rule 1.13 on ethical obligations), and adherence to the WIPO Code of Ethics and International Civil Service standards. ▶ Ethics is embedded throughout the audit lifecycle — treated as a transversal topic in audit planning, covered within audits of narrower domains, and reinforced through the recently adopted Engagement Plan, which includes independence and ethics assertions at the engagement level. ▶ Stakeholder interviews highlight the IOD's transparency and professional courage, evidenced by its willingness to report on a broad range of topics and by notable shifts in reporting style, such as the overall opinion on GRC. ▶ IOD staff undertake regular training across a range of ethics-related topics, ensuring ongoing awareness and reinforcement of professional standards. ▶ Clear procedures are in place to handle allegations of misconduct against IOD staff (AM 43), involving the IAOC, Director General, and the Chair of the Coordination Committee with workpapers and final communications providing documented evidence of review and sign-off. ▶ <i>While elements of WIPO Ethics policy and processes have been included in audits (e.g. IA 2020-02: Audit and Integrity Review of Absence Management, and certain of the 2025 Key Controls work), a comprehensive audit of Ethics has not been carried out in recent years. Similarly, while IOD interacts with ERM and considers risk management processes in each audit, an overall audit of WIPO's ERM regime has not been carried out since 2020. Given that these two elements are essential building blocks to overall assurance, IOD should undertake comprehensive audits of these areas periodically (1.3, 4.2, 11.3).</i>			1.1 Honesty and Courage > 1.2 Ethical Expectations > 1.3 Legal and Ethical Behavior >
2 MAINTAIN OBJECTIVITY <i>Internal auditors maintain an impartial and unbiased attitude when performing internal audit services and making decisions</i>		Fully achieved	
▶ AM 44-57 sets out clear staff responsibilities for maintaining objectivity, including annual sign-off, consideration of objectivity in staffing assignments, and specific objectivity assertions in the recently adopted Engagement Plan. ▶ WIPO regulations require staff to report outside activities to HRMD and govern gifts and other objectivity threats. No impairments have been identified in stakeholder interviews, IAOC minutes, the 2026 IOD plan, or the 2025 IOD Annual Report. ▶ Allegations and impairments are addressed through AM 43 and the Internal Oversight Charter, with quarterly IAOC reporting. None have been noted. ▶ Minimum professional qualifications are a key recruitment criterion and engagements are conducted in accordance with GIAS. ▶ Outsourcing decisions are documented in the planning process using standardised checklists, with external providers selected competitively based on their specific competencies. ▶ The IO Training Guidelines (July 2025) define the training strategy. Staff complete a minimum of 10 days' training annually, with needs identified through iPerform (previously PMSDS), CPD tracked in a training register, mandatory courses delivered via the Enterprise Learning Management platform, and participation in UN-RIAS and other professional bodies, as evidenced by the training register.			2.1 Individual Objectivity > 2.2 Safeguards > 2.3 Disclosing Impairments >

PRINCIPLES	RESULTS	ACHIEVEMENT OF THE PRINCIPLE	CONFORMANCE TO THE STANDARD
3 DEMONSTRATE COMPETENCY <i>Internal auditors apply the knowledge, skills, and abilities to fulfill their roles and responsibilities successfully.</i>		Generally achieved	
▶ Minimum professional qualifications and competencies are a key criterion in the recruitment and selection of IA staff, and engagements are conducted in accordance with GIAS as stated in engagement documentation and the IOD Annual Report. ▶ Additional development needs are identified through annual planning and the WIPO iPerform (previously PMSDS), with training materials shared across the IOD and a minimum of 10 days' training expected annually. ▶ The IO Training Guidelines (July 2025) define the training strategy; CPD requirements are funded by the IOD and tracked in a training register, with mandatory courses delivered via the Enterprise Learning Management platform. ▶ IOD participates in UN-RIAS and other relevant professional bodies, supporting broader professional development and collegial engagement. ▶ Outsourcing decisions are documented within the overall planning process using standardised checklists, with external service providers selected competitively based on assessed specialist competencies. ▶ <i>The training register records training retrospectively. The Training Guidelines should state more clearly how training needs are identified, prioritised and translated into the annual development programme (3.2).</i>			3.1 Competency > 3.2 Professional Development >
4 EXERCISE DUE PROFESSIONAL CARE <i>Internal auditors apply due professional care in planning and performing internal audit services.</i>		Generally achieved	
▶ The IOC, AM, SOPs, working paper templates, and Engagement Checklist are largely built on GIAS. Non-conforming engagements are provided for but none have been noted; any conformity issues are reported to the IAOC. ▶ A QAIP, including internal and external assessment, is defined and implemented, reinforcing ongoing conformance with GIAS. The Engagement Checklist provides documented evidence of GIAS conformity at the engagement level. ▶ The annual audit planning process draws input from a wide range of sources, including WIPO's MTSP and PWB, key stakeholders, GRC assessments, and relevant external factors. The plan also drives training choices for the period, and IOD has issued an overall opinion on GRC for the first time. ▶ IOD staff have access to data analytics and AI tools, the use of which is considered in developing engagement work programmes. ▶ Working paper structure and templates provide further evidence of systematic and professional engagement execution. Engagements are subject to direct monitoring, review, and sign-off by the IOD Director, with workpapers evidencing professional skepticism and the challenging of points of view. ▶ The training plan further promotes professional skepticism through professional designation education and other courses, recorded in the training register. ▶ <i>Older reports do not consistently include a GIAS conformance statement, while newer reports do so systematically [4.1].</i> ▶ <i>The overall GRC opinion is based in part on the "Understanding Gained" of governance arrangements and risk management frameworks. The limitations of these inputs are to be made more explicit [4.2, 11.3].</i>			4.1 Conformance with Standards > 4.2 Professional Care > 4.3 Skepticism >

PRINCIPLES	RESULTS	ACHIEVEMENT OF THE PRINCIPLE	CONFORMANCE TO THE STANDARD
5 MAINTAIN CONFIDENTIALITY <i>Internal auditors use and protect information appropriately</i>		Fully achieved	
▶ The IOC provides IOD with unrestricted access to data, records, and premises. The 2025 IOD Annual Report confirms no instances of restricted access or threats to operational independence during the period. ▶ IOD staff sign the IOD Code of Ethics annually and formally acknowledge compliance with key WIPO policies covering acceptable use, information security, data privacy, and access to information assets, supported by completion of the WIPO Information Security Awareness Course. ▶ Information is safeguarded through a structured three-channel classification system on SharePoint, governed by a need-to-know principle and supported by an access matrix. Documentation relating to confidential and highly sensitive engagements is secured separately, accessible only to the IOD Director and assigned staff. ▶ Additional physical and system-level controls include non-networked badged printers for confidential information and restricted access to management recommendations on Teammate. IOD adheres to the WIPO Document Retention Procedure, and a Report Publication Policy governs redaction, non-publication of sensitive information, and records of sharing engagement documents with the External Auditor. ▶ Working papers and reports are subject to IOD Director review, with training requirements addressed within professional CPE obligations and annual staff sign-off providing documented compliance confirmation.			5.1 Use of Information > 5.2 Protection of Information >



DOMAIN III

GOVERNING THE INTERNAL AUDIT FUNCTION

- 6. AUTHORIZED BY THE BOARD
- 7. POSITIONED INDEPENDENTLY
- 8. OVERSEEN BY THE BOARD

PRINCIPLES	RESULTS	ACHIEVEMENT OF THE PRINCIPLE	CONFORMANCE TO THE STANDARD
6 AUTHORIZED BY THE BOARD <i>The board establishes, approves, and supports the mandate of the internal audit function.</i>		Fully achieved	
▶ The IOD mandate is defined by the Internal Oversight Charter (IOC), approved by the WIPO General Assembly (GA), with amendments proposed through the Program and Budget Committee (PBC). The most recent amendments, reflecting the new GIAS, were adopted on 17 July 2024. ▶ The IOC defines the purpose of auditing, adherence to GIAS, the IOD mandate, and organisational positioning, including administrative reporting to the Director General and the <i>advisory role</i> of the IAOC (see 7 below). ▶ The IOD Director meets regularly with the DG and at least quarterly with the IAOC, supplemented by private meetings between IAOC sessions. Quarterly reports are delivered to the IAOC, and a jointly developed IOD/IAOC Communications Checklist establishes communications expectations and performance. ▶ The IOC grants IOD unrestricted access to WIPO records, officials, contracted personnel, and all WIPO premises, as well as direct access to the Chairs of the GA, Coordination Committee, PBC, and IAOC. ▶ Member States are consulted and provide input in the audit planning process, and the IOD Annual Report provides a further accountability mechanism to senior governance bodies.			6.1 Mandate > 6.2 Charter > 6.3 Board Support >
7 POSITIONED INDEPENDENTLY <i>The board establishes and protects the internal audit function's independence and qualifications.</i>		Generally achieved	
▶ The IOD Director reports administratively to the DG and functionally to the IAOC, with direct access to the GA, Coordination Committee, PBC, and IAOC as specified in the IOC. Independence is declared in the IOD Annual Report, the Required Communication Checklist, and quarterly IAOC reports, with no impairments noted in recent internal or IIA Quality Assessments. ▶ The IOD Director reports at each quarterly IAOC session. The DG conducts the Director's performance appraisal with input from the IAOC, reinforcing functional accountability to the oversight body. ▶ The appointment of the current Director, IOD was discussed at the IAOC session of 30 May–2 June 2023 and noted by the Coordination Committee at its session of 6–14 July 2023, demonstrating appropriate governance oversight of the appointment process. ▶ Essential qualifications for the Director, IOD role are specified in the IOC and were reflected in the 2023 vacancy notice. The recruitment process was overseen by the Coordination Committee and documented in its July 2023 session, with the IAOC consulted throughout.			7.1 Independence > 7.2 Qualifications >

PRINCIPLES	RESULTS	ACHIEVEMENT OF THE PRINCIPLE	CONFORMANCE TO THE STANDARD
8 OVERSEEN BY THE BOARD <i>The board oversees the internal audit function to ensure the function's effectiveness.</i>		Generally achieved	
▶ The essential qualifications for the Director, IOD, are specified in the IOC and were reflected in the 2023 vacancy notice. The recruitment process was overseen by the Coordination Committee, documented in its 6–14 July 2023 session, and the IAOC was consulted throughout. ▶ The IAOC is mandated by the GA to oversee IOD. The annual workplan is shared with and discussed by the IAOC at its December session before publication on the WIPO intranet, with revisions following the same process. All audit reports are shared with the IAOC upon finalisation and are generally published, with the exception of highly sensitive reports. ▶ Changes to independence, audit results, and QAIP outcomes are communicated to the IAOC through quarterly and Annual Reports, with any disagreements with management discussed in session. Communications with the IAOC are retained and stored on SharePoint. The IOD Annual Report is presented to the GA. ▶ Resource adequacy is discussed regularly in quarterly IAOC meetings and with the DG. IOD has adopted an outsourcing strategy for specialist expertise, including cybersecurity, procurement, and investment management, supported by long-term contract arrangements for IT audit and one-off contracts for other specialists. Access to general audit resources is planned through a piggy-back long-term contract in collaboration with another UN body. ▶ IOD has adopted a QAIP SOP (January 2026) integrating day-to-day and periodic internal and external monitoring activities. QAIP results, including the status of action plans, are regularly reported to the IAOC and in the Annual Report to the PBC and GA. ▶ The most recent IIA Quality Assessment, conducted in October 2020, received a rating of "Generally Conforms". The current IIA Quality Assessment was conducted in May 2026. ▶ <i>The Director, IOD performed the role of Head of Audit for 2024 and up to mid 2025 following the extended absence of predecessor head. The post was opened in October 2025, and recruitment is ongoing. IOD has compensated for the absences through additional temporary resources and co-sourcing arrangements (8.2).</i> ▶ <i>Stakeholders cite a lack of in-house cybersecurity expertise and the need for contextualization of findings from external service providers within the WIPO environment. While IOD staff hold CISA and other IT audit qualifications, there is a need to continually upskill capacity in cyber security through a combination of internal training and co-sourcing (3.1, 8.2).</i> ▶ <i>IOD should ensure that the planned piggy-backing arrangements do not compromise meeting WIPO's unique assurance needs (8.2).</i>			8.1 Interaction > 8.2 Resources > 8.3 Quality > 8.4 IIA Quality Assessment >



DOMAIN IV

MANAGING THE INTERNAL AUDIT FUNCTION

- 9. PLAN STRATEGICALLY
- 10. MANAGE RESOURCES
- 11. COMMUNICATE EFFECTIVELY
- 12. ENHANCE QUALITY

PRINCIPLES	RESULTS	ACHIEVEMENT OF THE PRINCIPLE	CONFORMANCE TO THE STANDARD
9 PLAN STRATEGICALLY <i>The chief audit executive plans strategically to position the internal audit function to fulfill its mandate and achieve long-term success.</i>		Fully achieved	
▶ GRC "building block" audits have been undertaken, providing the basis for an overall GRC opinion and demonstrating IOD's understanding of relevant governance structures, WIPO Financial and Staff Regulations, and other applicable requirements. In-depth audits of key controls have been conducted in close collaboration with the second line. ▶ The IOD Director presents quarterly to the IAOC and meets regularly with the DG and Sector Leads as required. The Director also acts as an observer at Risk Management Group meetings and reviews quarterly RMG reports, maintaining close engagement with WIPO's risk management framework. ▶ IOD participates in UN-RIAS, RIAS, JIU and other cross-UN bodies. The IOD Director regularly liaises with internal and external assurance providers, including the Office of the Controller, External Auditors, and the JIU, to optimise coverage and avoid duplication. ▶ IOD's strategy is aligned with the WIPO MTSP and "Strategy House", informed by key stakeholder consultation, and progress is reported quarterly and annually to the IAOC and GA. The annual planning process follows a structured lifecycle, considering stakeholders including Member States, emerging risks, GRC assessments, technology risk, and the Program of Work and Budget. ▶ The IOD risk register is dynamic, informs and is informed by ERM, and quantifies risks summarised by domain. Audit methodology is defined by a combination of the IOC, Internal Audit Policy, AM, SOPs, and engagement documentation in SharePoint, with file review evidencing a structured and appropriately detailed approach given the scale of the function.			9.1 GRC Maturity > 9.2 Strategy > 9.3 Methodologies > 9.4 Audit Plan > 9.5 Coordination >

PRINCIPLES	RESULTS	ACHIEVEMENT OF THE PRINCIPLE	CONFORMANCE TO THE STANDARD
10 MANAGE RESOURCES <i>The chief audit executive manages resources to implement the internal audit function's strategy and achieve its plan and mandate.</i>		Generally achieved	
▶ IOD's strategy is aligned with WIPO's strategic priorities as embodied in the MTSP and Program of Work and Budget, and is positioned within the WIPO "Strategy House." Budgeting is biennial, approved by the PBC and GA. ▶ Performance is monitored through results-based budgeting using WePerform, linking individual targets with strategic goals and KPIs. Annual Oversight Workplans provide person-day estimates by engagement, with budget-to-actuals tracked and variance analyses reported quarterly to the IAOC. ▶ Resource allocation is defined in the Annual Oversight Workplan. ▶ Job descriptions specifying qualifications and competencies are developed in collaboration with HRMD and shared with staff on SharePoint. ▶ Performance is reviewed annually and at mid-term by the IOD Director, supported by a collaborative culture maintained through weekly team sessions. ▶ Engagements are documented principally using SharePoint and Microsoft 365, providing evidence of supervision and audit trails. Teammate+ is used to manage the audit universe and recommendations, and IOD makes use of WIPO ERM and ERP tools alongside ACL, Tableau, and AI tools provided WIPO-wide. ▶ <i>Data analytics and AI tools should be leveraged more systematically to enhance assurance coverage (10.3).</i>			10.1 Financial Resources > 10.2 Human Resources > 10.3 Technological Resources >

PRINCIPLES	RESULTS	ACHIEVEMENT OF THE PRINCIPLE	CONFORMANCE TO THE STANDARD
11 COMMUNICATE EFFECTIVELY <i>The chief audit executive guides the internal audit function to communicate effectively with its stakeholders.</i>		Generally achieved	
▶ The IOD Director has unrestricted access to the Chairs of the GA, CoCo, PBC, and IAOC, as defined in the IOC, and meets regularly with the DG. The Director observes RMG meetings, interacts regularly with internal and external assurance providers including the JIU, External Auditors, and Office of the Controller, and participates in Town Halls, bi-annual DG workplan meetings, management retreats, and other general WIPO meetings. ▶ The annual planning process includes structured meetings with Sector Leads, other directors, and Member States. Client satisfaction surveys are conducted after each engagement, reported to the IAOC, and incorporated into Annual Report of the Director, IOD to the PBC and GA. An annual IOD presentation is made to Directors of External Offices, and all stakeholder communications are documented in SharePoint. ▶ IOD has adopted the WIPO style guide and a succinct, presentation-style report format, which is generally appreciated by stakeholders and regarded as an improvement. Report quality is monitored through review, documented sign-off, direct stakeholder feedback, client satisfaction surveys, and the QAIP. ▶ Audit reports are communicated to the DG and copied to the IAOC and External Auditor, as specified in the IOC. An audit rating scale has been adopted, root cause analysis is well embedded in reporting, and quarterly and Annual Reports are provided to the DG and IAOC on open oversight recommendations. An overall opinion on the "Building Blocks of Assurance" in support of the DG's Statement of Internal Control was issued for the first time in 2026. ▶ Procedures for correcting errors and omissions are detailed in the AM and consider notions of materiality. The IOD Director determines the most appropriate means of communication; email has been used in the three cases of minor errors identified in 2026. ▶ Where the IOD Director concludes that management has accepted a level of risk exceeding the organisation's risk appetite, the AM requires escalation to the IAOC. ▶ <i>Based on our review of technical reports, there is an opportunity for further contextualisation of findings and mitigations in business terms (11.3).</i> ▶ <i>The overall 2025 GRC opinion is that: "WIPO's GRC processes were, in aggregate, satisfactory, with some improvements needed. The work performed indicates that these processes were generally established and functioning. The issues identified were not assessed as significantly affecting the achievement of the Organization's objectives and Expected Results."</i> ▶ <i>The GRC opinion is informed by Internal Audit engagements, management implication reports, testing of key organizational controls, review of governance arrangements and risk management frameworks and follow-up of open recommendations. We noted that for two building blocks contributing the overall opinion, Governance and Risk Management, engagements were conducted to obtain an "understanding" rather than positive assurance, for which negative assurance was offered: "Engagements conducted to obtain an understanding of governance, risk management, and selected enabling functions did not identify issues of such significance as to alter the overall opinion."</i> ▶ <i>The opinion should explain more clearly how these sources contribute to the overall conclusion, including their respective coverage and limitations (4.2, 11.3).</i>			11.1 Building Relationships and Communicating > 11.2 Effective Communication > 11.3 Communicating Results > 11.4 Errors and Omissions > 11.5 Communicating Risk Acceptance >

PRINCIPLES	RESULTS	ACHIEVEMENT OF THE PRINCIPLE	CONFORMANCE TO THE STANDARD
12 ENHANCE QUALITY <i>The chief audit executive is responsible for the internal audit function's conformance with the Global Internal Audit Standards and continuous performance improvement.</i>		Fully achieved	
▶ Quality is maintained through multi-level review and sign-off of workpapers and reports, use of standardised planning and fieldwork templates, and a Documentation Checklist promoting consistency and completeness. Evidence of structured review and sign-off, including engagement risk assessments approved by the IOD Director, is documented in audit files. ▶ Periodic Self-Assessments were undertaken in 2021-2022 and 2023-2024, with resulting improvement plans presented to the IAOC. Client satisfaction surveys provide additional constructive feedback and are reported to the IAOC, and to the PBC and GA through the Director, IOD's Annual Report. ▶ Progress against the audit plan is closely monitored through weekly team meetings and regular IOD sessions, with updates reported to the IAOC, and to the PBC and GA through the Director, IOD's Annual Report. A structured communications plan with senior management is maintained throughout planning, fieldwork, and reporting phases. ▶ Basic IOD KPIs are established and reported within WIPO's program performance processes via WePerform, supplemented by client satisfaction survey results as a measure of stakeholder engagement and audit quality. ▶ <i>More granular, closely defined KPIs should be developed to monitor details of performance (as noted in self-assessments) (12.2).</i>			12.1 Internal Quality Assessment > 12.2 Performance Measurement > 12.3 Oversee and Improve Engagement Performance >



DOMAIN V

PERFORMING INTERNAL AUDIT SERVICES

- 13. PLAN ENGAGEMENTS EFFECTIVELY
- 14. CONDUCT ENGAGEMENT WORK
- 15. COMMUNICATE ENGAGEMENT RESULTS AND MONITOR ACTION PLANS

PRINCIPLES	RESULTS	ACHIEVEMENT OF THE PRINCIPLE	CONFORMANCE TO THE STANDARD
13 PLAN ENGAGEMENTS EFFECTIVELY <i>Internal auditors plan each engagement using a systematic, disciplined approach.</i>		Generally achieved	
▶ Opening communications are well documented, providing a clear and structured basis for each engagement and establishing audit objectives at the outset. ▶ Audit files contain risk assessments, work programmes, and root cause analyses, which are well documented and evidence a structured approach to engagement execution. Walkthrough procedures, document reviews, and other testing activities are similarly well evidenced in the files. ▶ Required resources are clearly documented by full time equivalent per role, demonstrating considered planning of engagement resourcing. Fieldwork is carried out and documented in accordance with the work programme, providing a clear audit trail throughout the engagement lifecycle. ▶ <i>Evidence of closing meetings is not always clearly documented in SharePoint; records should be systematically captured rather than relying on emails (13.1).</i> ▶ <i>Scope exclusions, where applicable, should be formally documented by internal audit (13.3).</i> ▶ <i>Standard 13.4 requires audit criteria to be established and formally communicated to auditees. IOD's Audit Manual only partially reflects this standard (AM 281-284). The communication obligation to auditees is absent, and neither engagement plans nor notification memos address evaluation criteria. IOD operates on the assumption that audit criteria are self-evident, and therefore not always specifically mentioned, including in final reports. Without explicit criteria, management, auditees and governance bodies may apply different benchmarks when assessing findings (13.4).</i> ▶ <i>Documentation of skills and experience required for audit assignments should describe the specific skills, knowledge, and experience required per engagement. If impracticable at the audit level, it would be useful to undertake a periodic review of the adequacy of skills and experience (13.5).</i>			13.1 Engagement Communication > 13.2 Engagement Risk Assessment > 13.3 Engagement Objectives and Scope > 13.4 Evaluation Criteria > 13.5 Engagement Resources > 13.6 Work Program >

PRINCIPLES	RESULTS	ACHIEVEMENT OF THE PRINCIPLE	CONFORMANCE TO THE STANDARD
14 CONDUCT ENGAGEMENT WORK <i>Internal auditors implement the engagement work program to achieve the engagement objectives</i>		Generally achieved	
▶ Work programmes and working papers are aligned with audit objectives, drawing on a diversity of WIPO information sources. Findings are well documented in the risk assessment and work programme, with differences between condition and criteria clearly described. ▶ Root cause analysis is provided in the risk assessment and work programme, with risks assessed and evidenced at the engagement level. ▶ IOD provides recommendations where significant findings are identified, with management action plans included in the final audit report following consultation between internal audit and auditees. ▶ Audit reports are systematically published (apart from highly sensitive reports) and contain the engagement conclusion, findings, and recommendations. An audit rating system has been implemented, providing a consistent basis for communicating results. ▶ Information and evidence are stored in the fieldwork folder of each audit engagement, with working papers signed off by the supervisor and the Director, IOD, providing a clear and structured audit trail. ▶ <i>Evaluation criteria are not consistently identified and communicated at the outset of engagements. This limits the transparency of the basis used to assess conditions and findings (11.3, 14.3).</i> ▶ <i>Collaboration with auditees on root causes is not documented in SharePoint and should be formally captured rather than relying on email exchanges (14.3).</i> ▶ <i>The "understanding gained" rating applied in the building blocks GRC opinion is not provided for in the AM, representing a gap in the documented methodology (4.2, 14.5).</i>			14.1 Gathering Information for Analysis and Evaluation > 14.2 Analyses and Potential Engagement Findings > 14.3 Evaluation of Findings > 14.4 Recommendations and Action Plans > 14.5 Engagement Conclusions > 14.6 Engagement Documentation >

PRINCIPLES	RESULTS	ACHIEVEMENT OF THE PRINCIPLE	CONFORMANCE TO THE STANDARD
15 COMMUNICATE ENGAGEMENT RESULTS AND MONITOR ACTION PLANS <i>Internal auditors communicate the engagement results to the appropriate parties and monitor management's progress toward the implementation of recommendations or action plans.</i>		Fully achieved	
▶ Audit reports are systematically published (apart from highly sensitive reports) and contain the engagement conclusion, findings, recommendations, and management responses and action plans. Dissemination is determined by the sensitivity and relevance of the report. ▶ The newly adopted presentation-style reports are highly appreciated by stakeholders for their brevity and readability. ▶ The AM establishes a clear methodology for tracking the implementation of management action plans and closing audit recommendations, supported by a combination of emails, a spreadsheet and a dedicated issue tracking platform. ▶ <i>The presentation-style format supports readability. Targeted annexes or management summaries should be used where additional technical detail is required to explain criteria, risk significance or the basis of conclusions (11.3, 15.1).</i> ▶ <i>The follow-up process for recommendations appears effective, although should be streamlined by integrating the different platforms, or building another, more automated process that reduces the need for manual intervention (11.3, 15.2).</i>			15.1 Final Engagement Communication > 15.2 Confirming Implementation of Recommendations or Action Plans >

4 SECTION



STAKEHOLDER FEEDBACK

WIPO – Internal Oversight Division, Internal Audit Section

IIA Quality Assessment, May 2026

- ▶ The assessment team held interviews with representatives of WIPO governance, senior management, and operational functions, as noted in the table below, to assemble objective feedback on the work of the Internal Audit Section. We prepared a thematic analysis of the interviews, summarising recurring elements of feedback.
- ▶ For each theme, we estimated its “prevalence”, a rough indication of how often the topic was raised in the interviews (3: raised by 4 or more interviewees; 2: raised by 2-3 interviewees; 1: raised by one interviewee). A topic’s prevalence is not necessarily an indicator of its importance, however.
- ▶ Our thematic analysis appears in the following pages.

Name	Position
Bert KEUPPENS	IAOC Chair 2024 (Vice Chair 2023)
David KANJA	IAOC Chair 2025
Kamlesh VIKAMSEY	IAOC Chair 2026
Daren TANG	Director General
Hua LIU	Director, WIPO Office in China
Ignacio DE CASTRO LLAMAS	Director, WIPO Arbitration and Mediation Center
Steve THOM	Director, Division for External Offices and Least-Developed Countries, Land Locked Developing Countries and Small Island Development States
Andrew STAINES	Assistant Director General
Chitra NARAYANASWAMY	Director, Program Planning and Finance (Controller); Co-chair of ERP Project
Maya Catharina BACHNER	Assistant Controller & Director Planning, Budget and Risk Management
Simon BOWER	Acting Head of GRC Section
Richard LANE	Chief Security Officer

What works well

Topic	Comment	Prevalence
Leadership quality	Noted across every stakeholder type, for professional quality, strategic capability, personal resilience, private sector dynamism, and willingness to resist inappropriate managerial pressure. The single most universally corroborated feedback.	3
Senior management support	The Director General's direct, active, and personally engaged championing of internal audit, evidenced by frequent meetings with the Director, IOD, personal follow-up on open recommendations, hands-on intervention where management is resistant, was described as exceptional.	3
IOD's collaborative approach	The audit process is broadly described as non-adversarial, consultative, and characterised by genuine willingness to understand operational context before drawing conclusions. Operational stakeholders specifically noted auditors learning systems first-hand alongside staff, and listening carefully before forming views.	3
Accessible reporting	The shift to concise, diagram-based, presentation-style reporting was positively received across governance, management, and operational stakeholders alike. It is welcomed for its readability, digestibility in committee settings, and accessibility to non-specialist audiences, including member state delegates.	3
Overall GRC opinion, key controls work is a model	The production of WIPO's first overall opinion on governance, risk, and control was welcomed across governance and management stakeholders as a meaningful institutional milestone, representing the beginning of a mature, evidence-based assurance product that had been advocated for by the IAOC for several years.	3
Structural independence	WIPO's governance model, with the oversight function appointed by and accountable to Member States rather than to management, was identified as genuinely distinctive amongst UN organisations, and referenced as a point of good practice.	3
WIPO's private sector DNA	The organisation's financially self-sustaining model and quasi-private sector culture create a strong financial management ethos and a genuinely receptive environment for audit work. IA reflects that culture.	2
Leveraging WIPO's mature ERM	WIPO's risk management system is fully integrated into the results-based management framework. It offers transparency to IOD, and provides internal audit with a reliable informational foundation.	1

What could be done better (1 of 2)

Topic	Comment	Prevalence
Recommendation quality	Stakeholders expect recommendations to be more consistently linked to material risks, expected outcomes and management ownership, with earlier dialogue to support implementation discipline.	3
Cybersecurity audit	Stakeholder feedback points to the need for a more collaborative and technically grounded cybersecurity assurance model, based on agreed criteria, shared risk understanding and clearer business-oriented communication.	3
Co-sourcing ownership	Stakeholders expect IAS to more visibly translate specialist input into WIPO-relevant conclusions, ratings and recommendations before report issuance.	3
Build technical capability	Despite the structural value of co-sourcing in principle, the function can lack the in-house capability to critically evaluate, interpret, and own specialist findings. This gap is most acute in cybersecurity, precisely the domain where credible third-line assurance is most needed.	2

What could be done better (2 of 2)

Topic	Comment	Prevalence
Audit plan	Stakeholders would value a planning process that makes the independent risk rationale, timing of audits and coverage decisions more explicit.	2
Audit value	Stakeholders expect audit work to provide clearer independent analysis, challenge and insight where management has already identified the operational issue.	2
Advisory / assurance	Stakeholders would benefit from a clearer advisory engagement model, including purpose, scope, audience, output, status of recommendations and follow-up expectations.	2
Key-person dependency	Sustainability of recent progress depends on continuity of senior capability, recruitment, knowledge transfer and reduced dependence on one senior leader.	2

What could add further value (1 of 2)

Topic	Comment	Prevalence
Shift to efficiency / performance audits	The most broadly expressed management aspiration is for internal audit to evolve from a compliance-checking function toward one that provides genuinely forward-looking insight: benchmarking, efficiency analysis, and contribution at the design stage rather than retrospective assessment.	3
AI adoption	AI was identified by multiple senior stakeholders as both a direct opportunity to enhance audit effectiveness (e.g. enabling pattern recognition, fraud detection, and procurement irregularity identification) and as a substantive area where IOD could provide genuinely valued advisory and assurance work. WIPO's fully digitised environment makes this opportunity particularly accessible.	3
ERP internal controls	AIMS represents a time-sensitive opportunity for IA to offer valuable design-stage advice and assurance over internal control architecture, data, access rights and workflow, while strictly preserving objectivity and independence.	3



What could add further value (2 of 2)

Topic	Comment	Prevalence
Assurance reorientation	A clear and consistent management aspiration was expressed for internal audit to reorient its primary purpose toward providing genuine assurance, with recommendations as a secondary instrument deployed only where a material risk gap is identified, rather than as a default output of every engagement.	3
Strategic co-sourcing	Stakeholders see value in a more strategic internal audit co-sourcing model that builds organisational knowledge, senior-level continuity and stronger contextualisation of specialist work.	2
Senior recruitment	The current vacancy at senior level represents an immediate opportunity to recruit a technically strong number two, directly addressing key person dependency, and in-house capability gaps.	2
Cross-organisational learning facilitation	Operational stakeholders expressed a clear appetite for IOD to leverage its cross-organisational visibility to facilitate the sharing of lessons learned, particularly on major IT projects, helping units anticipate challenges and learn from comparable experiences elsewhere in the organisation before mistakes are repeated.	2



What could stand in the way (1 of 2)

Topic	Comment	Prevalence
Management ownership	Stakeholder feedback indicates that recommendation implementation requires sustained engagement, clear ownership, management accountability and governance follow-up.	3
Recommendation implementation culture	Despite demonstrable progress, a residual concern persists about the pace and seriousness of management's implementation of audit recommendations, requiring ongoing committee pressure and escalation to the DG. This is not sustainable as a primary implementation mechanism.	3
Recommendation volume	Large numbers of recommendations can reduce management focus; prioritisation and risk-based follow-up would help preserve engagement quality.	3



What could stand in the way (2 of 2)

Topic	Comment	Prevalence
Leadership continuity	Leadership continuity, senior capability and knowledge transfer are important to sustain the progress achieved.	2
Oversight ecosystem	Stakeholders would benefit from clearer articulation of IAS's distinctive Third Line role within WIPO's broader oversight ecosystem.	2
Cross-organisational learning	WIPO's complex organisational structure creates opportunities for IAS to use its cross-organisational view to share lessons learned and support consistent control practices.	2

5

SECTION



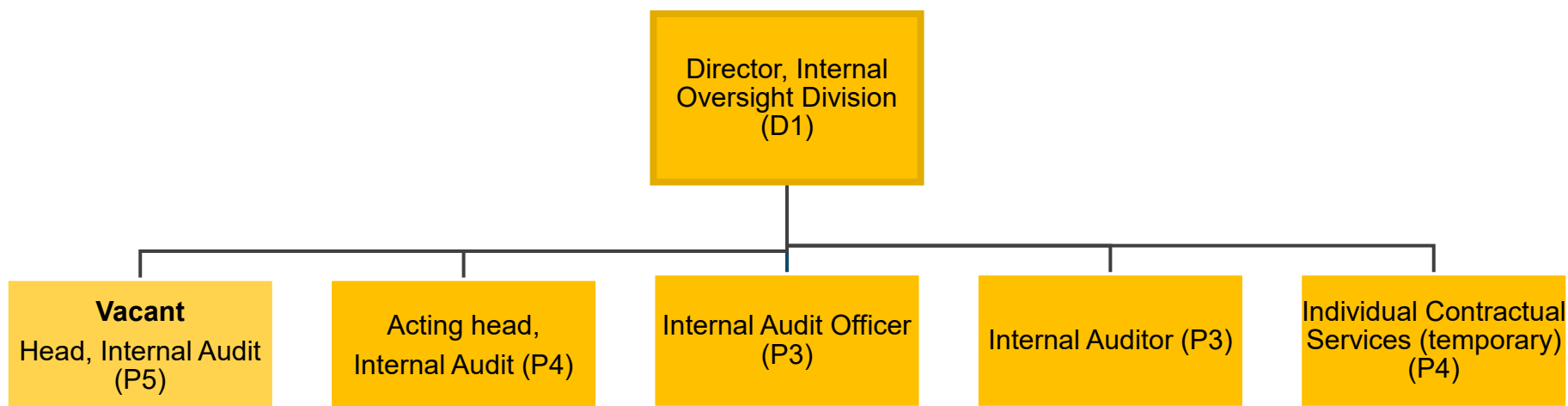
APPENDICES

WIPO – Internal Oversight Division, Internal Audit Section

IIA Quality Assessment, May 2026



IFACI
Certification



- The scope of the IIA Quality Assessment covers the Internal Audit activities of the Internal Audit Section within WIPO's Internal Oversight Division.
- The assessment was conducted in WIPO's Geneva offices and remotely, principally between 24 April and 6 May 2026. The assessment team comprised David Pike and Pascal Duport. The work included:
 - review of the reference documents provided by IAS;
 - review of five sampled audit engagements: Key Controls, SIAD, PCT Translation, Penetration Testing and China Office;
 - interviews with WIPO governance, management, operational and assurance stakeholders;
 - thematic workshops with the Director, IOD and IAS personnel;
 - assessment of the evidence against the GIAS 2025 and the IFACI Certification quality framework.
- The assessment was performed on a sample basis and does not provide assurance that every possible gap has been identified. All assessment team members were subject to confidentiality and independence requirements.
- Achievement / Conformance Gaps and Enhancement Opportunities identified through the assessment are presented in this report together with the related recommendations.

Acronym	Definition
AI	Artificial Intelligence
AIMS	Administrative Integrated Management System – WIPO’s cloud-based ERP project
CAE	Chief Audit Executive
COBIT	Control Objectives for Information and Related Technologies
EQA	External Quality Assessment
ERM	Enterprise Risk Management
ERP	Enterprise Resource Planning
GA	General Assembly
GIAS	Global Internal Audit Standards (2025)
GRC	Governance, Risk and Control
GTAG	Global Technology Audit Guide
HOIA	Heads of Internal Audit in International Organisations in Europe
IAC	Internal Audit Charter
IAOC	Independent Advisory Oversight Committee
IAS/IA	Internal Audit Section of the Internal Oversight Division
IFACI	Institut Français de l’Audit et du Contrôle Internes
IIA	The Institute of Internal Auditors

Acronym	Definition
IOC	Internal Oversight Charter
IOD	Internal Oversight Division
ISACA	Information Systems Audit and Control Association
ISO	International Organization for Standardization
JIU	Joint Inspection Unit
KPI	Key Performance Indicator
MTSP	Medium-Term Strategic Plan
PBC	Program and Budget Committee
PCT	Patent Cooperation Treaty
QA	Quality Assessment
QAIP	Quality Assurance and Improvement Programme
RIAS	Representatives of Internal Audit Services of UN and other multilateral organisations. UN-RIAS comprises UN representatives only
SOP	Standard Operating Procedure
SP	Successful Practice(s)
SWOT	Strengths, Weaknesses, Opportunities, Threats
WIPO	World Intellectual Property Organization