

WIPO



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WORLD INTELLECTUAL PROPERTY ORGANIZATION
GENEVA

WIPO AUDIT COMMITTEE
Twelfth Meeting
Geneva, March 23 to 26, 2009

REPORT

adopted by the WIPO Audit Committee

TABLE OF CONTENTS

	Paragraph(s)
Introduction	1 & 2
Agenda Items	
Item 1: Review of the Strategic Realignment Program	3 to 10
Item 2: Internal Control	11 to 28
A. Internal Audit and Oversight Division	14 to 21
B. Follow-up on the Status of Oversight Recommendations	22 to 24
C. IPSAS, Implementation of the new Financial Regulations and Rules	25 to 29
Item 3: New Construction Project	30 to 38
Item 4: Ethics and Financial Disclosure	39
Item 5: Assessment of the Work and Operations of the WIPO Audit Committee	40 to 42
Item 6: Other Matters.....	43 & 44
Annex I: Agenda Adopted by the Committee	
Annex II: List of Documents	

INTRODUCTION

1. The twelfth meeting of the WIPO Audit Committee (hereinafter referred to as “the Committee”) took place from March 23 to 26, 2009. Present were Messrs. Pieter Zevenbergen (Chair), George Haddad (Vice Chair), Geoffrey Drage, Gong Yalin, Akuetey Johnson, Akeem Oladele, Khalil Issa Othman, Igor Shcherbak and Gian Piero Roz.
2. The Committee adopted the draft Agenda with modifications (Annex I).

AGENDA ITEM 1

REVIEW OF THE STRATEGIC REALIGNMENT PROGRAM

3. The Committee was pleased to meet again with the Director General, Mr. Francis Gurry, and with his team: John Tarpey, Director, Communications and Public Outreach Division, Coordination Sector for External Relations, Industry, Communication and Public Outreach; Chitra Narayanaswamy, Senior Advisor, Office of the Director General; Martin Beattie, Head, Human Resources Technical Coordination Section, Human Resources Management Department; and, Alejandro Henning, Consultant, Office of the Director General.

4. The Chair of the Committee reminded the meeting of a decision made in December 2008, at the thirteenth meeting of the Program and Budget Committee (document A/46/10 Rev.), which states:

“5. The Program and Budget Committee took note of the statement made by the Chair of the WIPO Audit Committee and recommends to the Assemblies of the Member States of WIPO to:

- (i) renew the mandate of the members of the Audit Committee until January 2010; and
- (ii) review the process of rotation and the size of the Audit Committee, with a view to agreeing relevant changes at their 2009 session; and
- (iii) request the Audit Committee to oversee the progress of the Strategic Realignment Program (SRP) and the implementation of the Desk-to-Desk study within the framework of that Program (SRP).”

The Chair added that the General Assembly took the same position as suggested by Member States and agreed to by the Director General (document A/46/12, paragraphs 48 to 50).

5. The Director General agreed with the summary of the Chair and gave a brief overview of the progress made under three streams of the SRP, namely: cultural and corporate values; re-engineering horizontal business processes through improving service levels and efficiencies; and, restructuring programs and resources in line with the new strategic goals.

6. The Committee noted that, in the view of the Director General, the SRP would take two to three years to complete and that good progress had been made on the selection process for senior posts that had been advertised.

7. The Committee heard short oral briefings by Messrs. Tarpey, Beattie and Henning on progress being made in three areas, namely: Communications; the staff performance appraisal system; and, staff contractual arrangements.

8. Discussions and an exchange of views followed. The Committee recalled its prior recommendations concerning the Organizational Improvement Program, made at its sixth meeting (document WO/AC/6/2, paragraph 24 (a) and (b)) as endorsed by the General Assembly (document WO/GA/34/16, paragraph 34) that:

- “(a) The Secretariat develops a comprehensive integrated program for Organizational Improvement. Because such a program will not only be complex but likely to extend over a period of years, it should be constructed on a SMART C basis (Specific, Measurable, Attainable, Realistic, Timely and Consistent);
- (b) The Secretariat should prepare a road map for the implementation of the program showing the organizational and resourcing requirements. This road map should be reviewed by the Committee”.

9. It was agreed that the Secretariat will submit a progress report on the SRP to the Committee twice a year, with the first report to be submitted in time for the Committee’s next meeting in June 2009. It was further agreed that specific items requiring the urgent review of the Committee within the framework of its mandate may be reviewed outside of this reporting cycle.

10. The Committee expects that a report will be submitted to the Committee accordingly in time for its next meeting in June 2009, as part of the agreed upon SRP reporting cycle.

AGENDA ITEM 2

INTERNAL CONTROL

11. The documents presented to the Committee under this Item appear in Annex II of this report.

12. Information and explanations were provided to the Committee by Mr. Philippe Favatier, Chief Financial Officer (Controller), Department of Finance, Budget and Program Management, General Affairs and Administration Sector, and members of that Department, namely: Ms. Magdolna Bona, Head, Budget Section; Mr. Joseph Bradley, Head, Program Management and Performance Section; and, Ms. Janice Cook Robbins, Head, Finance Services; as well as Mr. Nick Treen, Director, and Mr. Tuncay Efendioglu, Senior Internal Auditor, Internal Audit and Oversight Division (IAOD).

13. The Committee reviewed pending issues and recommendations from its tenth and eleventh meetings (documents WO/AC/10/2 and WO/AC/11/2) and sought clarification on follow-up action.

A. Review of the work of the Internal Audit and Oversight Division

14. The quarterly progress report of the Director of the Internal Audit and Oversight Division (IAOD), dated January 16, 2009, was discussed. The Committee noted the following:

- (a) There had been no response to date from the Office of the Director General on the report.
- (b) The report had not been helpful in reflecting the status of IAOD's work against planned activities including any variations and relevant explanations; an issue previously raised by the Committee at its eleventh meeting (see document WO/AC/11/2, paragraphs 16(a) and 17(a)).
- (c) No policy had been established for publishing IAOD's quarterly report within a time frame irrespective of whether management had responded to observations or not.
- (d) The prioritization of IAOD's activities did not clearly take into account progress on organizational changes at WIPO, particularly with regard to the Strategic Realignment Program, the introduction of the new Financial Regulations and Rules and IPSAS implementation.
- (e) There was an agreement that IAOD should pay more attention to prioritization of its work with a view to having an impact on the work and efficiency of the Organization.

15. Concerning IAOD's investigation cases, the information given to the Committee was not adequate to provide reasonable assurances that the investigations were independent, or progressing in a timely manner and in accordance with established procedures in particular relating to transparency and due process. The Committee stressed the operational independence of IAOD.

16. An updated 2009 Evaluation Section workplan was reviewed. The Committee noted that the workplan lacked a strategy that addressed the pressing needs and priorities of the Organization, and that there was a lack of clarity in the definitions used for the types of evaluations proposed. The Committee also noted that there was little indication suggesting that self-evaluation was recognized as a management tool and/or integrated as a major component of the Results-based Management system and the Program Performance Report process.

17. The Committee noted that an evaluation officer had been re-deployed to the Program Management and Performance Section for a seven month period. The Committee was subsequently informed by the Director General that this had been done based on priorities of the Organization. Furthermore, the Committee expressed concern over the fact that the two evaluation officers were on mission outside of Geneva during the Committee's meeting, thus denying the Committee the possibility of seeking clarifications on issues of concern, in spite of the fact that the dates of the Committee had been known for over three months.

18. The Committee reviewed three internal audit reports relating to procurement, IT access controls, and travel and mission support. It considered that these reports were useful and long overdue. The audit observations and recommendations made therein suggested that the control environment within which the Secretariat was operating did not facilitate efficiency and effectiveness in the operations concerned. The Committee noted with concern the long time separating the issuance of audit reports and the responses of management. In many instances, the tone of such responses was dismissive and could reflect a lack of understanding of oversight.

19. Recommendations

- (a) IAOD should pay more attention to prioritization of its work, with a view to having an impact on the work and efficiency of the Organization.
- (b) The quarterly report of IAOD on the status of its planned activities should be more analytical and reflect progress made including departures from what was planned and problems encountered. The report should be structured to be usable as a management tool.
- (c) A progress report on on-going investigations providing assurances that due process and transparency are being observed and depicting the role of IAOD in the process should be prepared in time for the Committee's review at its next meeting in June.
- (d) With respect to procurement, in line with best practice, an Office Instruction should be issued to provide a legal and procedural framework for Memorandums of Understanding.

B. Follow-up on the Status of Oversight Recommendations

20. The Committee discussed the relevant documents listed in Annex II of this report with the Director of IAOD. The Committee noted that a policy on the follow-up of recommendations of audit and oversight bodies is lacking with related non-accountability of managers in the implementation of recommendations. The main aim of developing such policy would be to enhance and improve the effectiveness of audit and oversight reports.

21. The Committee again had to note that the reporting format was inappropriate as a management tool and was labor intensive to maintain.

22. Recommendation

- (a) A policy on the follow-up of recommendations of audit and oversight bodies should be developed in order to enhance the effectiveness of audit reports and the accountability of managers, including sanctions in the case of non-compliance.
- (b) The reporting format should be revised in order to create a useful management tool providing for the possibility of automated creation of reports. Such reports should:
 - (i) adopt a "comply or explain" approach;
 - (ii) take the reporting format used by the Office of Internal Oversight Services as a possible precedent;

- (iii) traffic light recommendations to show priorities;
- (iv) group recommendations by department or program; and,
- (v) allow for the identification, *inter alia*, of:
 - the aging of recommendations;
 - the service and officer responsible for implementation; and,
 - compliance percentages.

C. IPSAS, Implementation of new Financial Regulations and Rules

23. The Committee was briefed on progress on the implementation of IPSAS and the new Financial Regulations and Rules.
24. The Committee asked whether the Secretariat would be in a position to implement IPSAS by January 2010 and was informed that the project was still scheduled according to that implementation date.
25. The Committee took note of the Project Assumptions and Organization Structure, Organizational Change Management, Quality Responsibilities, Time frame estimates, Project Control and Risk Management.
26. The Committee noted with appreciation the quality of the first draft of the “FRR-IPSAS Implementation Project Initiation Document” and looked forward to receiving an updated Project Plan.
27. The Committee noted that the project on IPSAS implementation was in fact closely related and interdependent with the Enterprise Resource Planning system project and a project for revision to the Staff Regulations and Rules.

AGENDA ITEM 3

NEW CONSTRUCTION PROJECT

28. The documents presented to the Committee under this Item appear in Annex II of this report.
29. Information and explanations were provided orally to the Committee by Ms. Boutillon, Secretary, Construction Committee; Mr. Favatier, Chief Financial Officer (Controller), Department of Finance, Budget and Program Management; Mr. Alfio Favero, Consultant, New Construction Projects Section, Buildings Division General Affairs and Administration Sector; and, Mr. Jean-Daniel Fehr, Project Director General, Burckhardt+Partner SA (“the Pilot”).
30. There was extensive discussion about outstanding issues and risks. The Committee was informed that matters requiring particular focus currently by the Construction Committee and the Pilot were the configuration of basement storage, the proposed new Data Centre, a proposal for installing an IP telephony system, UN-HMOSS security requirements and the proposed New Conference Hall. The Committee was informed that, with regard to this latter item, as approved

by the WIPO Assemblies at their December 2008 meeting, the design feasibility and business case would be completed by the end of June 2009.

31. The Committee was advised that overall the New Construction Project remained on track for October 2010 completion and that to date no unforeseen costs had been incurred. In response to the Committee's question as to the necessity of retaining the reserve of 7.9 million Swiss francs for unforeseen matters, the Pilot indicated that it would be advisable to do so in the light of the fact that there were still 18 months of construction work to be undertaken including all the complex interior works and fitting out.

32. There was discussion about the overall financial envelope for the New Construction Project and how it was being financed. The Secretariat undertook to provide to the Committee a full English translation of Annex 2 of document WO/PBC/8, which includes a reconciliation between the updated budgeted cost of CHF162 million, as approved by Member States in December 2008, and the overall cost of CHF194 million as computed by the External Auditor. It was noted that not all of this latter amount would be capitalized in WIPO's balance sheet as some of the costs had related to the initial construction project and had been recorded as expenditures in previous budgets or are charged to activities financed by the regular budget as ongoing regular Secretariat activities.

33. The draw down of CHF50 million of the bank loan in March 17, 2009, was discussed in terms of the cost benefit analysis of making that draw down. It was explained to the Committee how interest rates had been tracked and that draw down was made on the advice of the external financial consultants and the banks concerned such that WIPO was able to benefit from a historically low cost of 3.0725% for 10 years

34. The Committee considered that the cashflow projection for the Project should include repayments and that an explanation be given for the reason why the last tranche of loan drawn down (CHF14 million) is scheduled after the planned completion of the Project.

35. The cashflow did not contain the proposed expenditure on security measures and the IT Data centre for the building totaling eight million Swiss francs.

Recommendation

36. The Secretariat should prepare a revised cashflow for the Project in time for the Committee's next meeting in June 2009.

AGENDA ITEM 4

ETHICS AND FINANCIAL DISCLOSURE

37. The Committee benefited from an induction by Mr. Gian Piero Roz on Ethics and on financial disclosure in the UN system. It also noted, with regret, the apparent lack of progress in the Organization on the issuance of an Ethics policy and on financial disclosure, despite recommendations made by the Committee at its fourth, sixth, ninth, tenth and eleventh meetings (see documents WO/AC/4/2, paragraph 24(a), WO/AC/6/2, paragraph 34(c), WO/AC/9/2, paragraph 9(a)(ii), WO/AC/10/2, paragraph 16(b)(ii) and document WO/AC/11/2, paragraph 17 (c)).

AGENDA ITEM 5

ASSESSMENT OF THE WORK AND OPERATIONS OF THE WIPO AUDIT COMMITTEE

38. The Committee considered a preliminary outline for the assessment and a number of suggestions were made. It was agreed the assessment could not be satisfactorily completed during the regular sessions of the Committee. Consequently, it was decided that a sub-committee of three Committee members (Messrs. Pieter Zevenbergen, Khalil Othman (Chair), and Gian Piero Roz) plus the administrative assistant Ms. Nicola Lander would undertake the exercise outside of the regular sessions of the Committee in close consultation with all members.

39. The sub-committee will, *inter alia*, request inputs from Committee members and other stakeholders. It will also review the terms of reference, composition and resources of other UN-system oversight bodies, as well as the governance structure of the organizations for which they serve. The Committee's final report on the assessment should be completed in time for consideration by the Program and Budget Committee and the WIPO General Assembly in September 2009. The Committee considered that its report may assist with the review of the membership and rotation policy of the Committee, as per recommendations made by Program and Budget Committee at its thirteenth session (documents WO/PBC/13/10/Prov, paragraph 29 (ii) and A/46/10/Rev. paragraph 5 (ii)) and the decision made by the Assemblies of Member States made at its Forty-sixth series of meetings (document A/46/12 paragraph 50).

40. The Director General was informed accordingly.

AGENDA ITEM 6

OTHER MATTERS

41. The next meeting of the Committee is tentatively scheduled to take place from Monday, June 8 to Thursday, June 11, 2009.

42. Subject to further discussion by the Committee, the draft Agenda for that meeting is anticipated to include:

1. Review of the Strategic Realignment Program
2. New Construction Project
3. Internal Control:
 - A. IPSAS
 - B. Follow-up on the Status of Oversight Recommendations
 - C. Internal Audit and Oversight Division
4. Assessment of the Work and Operations of the WIPO Audit Committee
5. Other matters

[Annex I follows]

WIPO



WO/AC/12/1

ORIGINAL: English

DATE: March 23, 2009

WORLD INTELLECTUAL PROPERTY ORGANIZATION
GENEVA

WIPO AUDIT COMMITTEE

Twelfth Meeting
Geneva, March 23 to 29, 2009

AGENDA

prepared by the Secretariat

1. Review of the Strategic Realignment Program
2. Internal Control:
 - A. Review of the work of the Internal Audit and Oversight Division
 - B. Follow-up on the Status of Oversight Recommendations
 - C. IPSAS, Implementation of new Financial Regulations and Rules
3. New Construction Project
4. Ethics and Financial Disclosure
5. Assessment of the Work and Operations of the WIPO Audit Committee
5. Other matters

[Annex II follows]

ANNEX II

LIST OF DOCUMENTS

AGENDA ITEM 2: INTERNAL CONTROL SYSTEM

(a) Review of the Work of the Internal Audit and Oversight Division

- “IAOD Quarterly Progress Report: October – December, 2008” (Memorandum dated January 16, 2009, from Mr. Treen to the Director General);
- “Evaluation Section Work Plan for 2009, Update”, with covering Memorandum dated March 6, 2009, from Mr. Treen to the Director General;
- “Evaluation Section Work Plan for 2009, Update”. Version showing changes between Plan dated February 25 and March 6;
- “Evaluation Section Work Plan for 2009”, with covering Memorandum dated February 25, 2009, from Mr. Treen to the Director General;
- Memorandum dated January 26, 2009 from Mr. Treen to the Director General re “IAOD summary report on investigation cases – October – December 2008”;
- Internal Audit Report: IAOD Audit Report No. IA/04/2009: “Audit of IT Access Controls”, with covering Internal Memorandum, dated March 3, 2009, from Mr. Treen to the Director General; and,
- Internal Audit Report: IAOD Audit Report No. IA/01/2009: “Audit of Travel and Mission Support in WIPO”, with covering Internal Memorandum, dated March 11, 2009, from Mr. Treen to the Director General; and,
- Internal Audit Report: IAOD Audit Report No. IA/03/2008: “Final Report on the Review of Significant Procurement Cases in WIPO”, with covering Internal Memorandum, dated November 14, 2008, from Nick Treen to the Director General. (*Confidential* – copies to be made available at AC/12).

(b) Progress on the Establishment of a Proper Internal Control System at WIPO

- Progress Report on Establishment of a Proper Internal Control System at WIPO; (“Plan Relating to the Review of Internal Controls within Finance Services”: Memorandum from Head of Finance Services to the Chief Financial Officer, dated March 2, 2009),
- “Progress Report on Identification of Structure and Periodicity of Performance Reporting at WIPO”, dated February 25, 2009, prepared by Mr. Favatier, Chief Financial Officer and Joseph Bradley, Program Management and Performance Section.

(c) Follow-up on Status of Oversight Recommendations

- Internal Memorandum “Oversight Recommendations Follow-up”, dated November 26, 2008, from N. Treen to the Chair of the Audit Committee and Internal Memorandum “List of Oversight Recommendations with Outstanding

Implementation Status” from N. Treen to WIPO Officials, dated November 7, 2008;

- “Part I: List of Open Recommendations with Outstanding Implementation Status”;
- “Part II: List of Implemented WIPO Oversight Recommendations from 2002 to 2008”; and,
- Table showing “Implementation Status of WIPO Oversight Recommendations as at 25 November 2008 by Oversight Body”.
- Updates on implementation of oversight recommendations between November 26, 2008 and March 2, 2009, including:
 - a - Status of Recommendations made in the Report of the External Auditor to the Program and Budget Committee (PBC/13, December 2008) on the 2006-2007 Biennium;
 - b - Status of Recommendations made in the Report of the External Auditor relating to IT Audit/IT Finance Exercise (December 2008);
 - c - Plan of implementation of the External Auditors’ Observations and Recommendations”, dated February 23, 2009, prepared by Mr. Favatier and Mrs. Janice Cook Robbins, and “Plan of implementation of the External Auditors’ Observations and Recommendations”, dated November 25, 2008, prepared by Mr. Favatier and Mrs. Janice Cook Robbins; and,
 - d - Internal Memorandum from Mr. Wilson to Mr. Treen, dated December 10, 2008, on “IT related recommendations of the Audit Committee at its 7th session”.

(d) IPSAS, Implementation of new Financial Regulations and Rules

- WO/PBC/13/6(d): “Proposal for the Implementation of IT Modules to Establish Compliance with the New Financial Regulations and Rules and IPSAS: Procurement, Asset Management and Other System Requirements for IPSAS Compliance”;
- “Plan relating to introduction of IPSAS at WIPO”, dated February 23, 2009, prepared by M. Gotthainer, Consultant, and J. Cook Robbins, Head, Finance Services; and,
- “Progress Report on implementation of new Financial Regulations and Rules”, dated March 3, 2009, prepared by P. Favatier, Chief Financial Officer (Controller), and M. Bona, Head, Budget Section.

AGENDA ITEM 3: NEW CONSTRUCTION PROJECT

(a) WIPO Progress Reports

- “Progress Report on the New Construction Project”, dated March 2, 2009, prepared by the Chair (Director General) and the Secretary (I. Boutillon) of the Construction Committee for the twelfth meeting of the WIPO Audit Committee; and,
- WO/PBC/13/5: “Progress Report on the New Construction Project”, dated November 10, 2008.

(b) Pilot Monthly Reports

- Pilot Monthly Reports (including General Contractor Monthly Reports) Nos. 24, 25 and 26 for November and December 2008, and January 2009; and,
- Pilot Monthly Report (including General Contractor Monthly Reports) No. 27 for February 2009.

(c) Project Management (Performance Monitoring and Organization of Meetings)

- “Monitoring of Performance through KPIs”. Note dated February 16, 2009, prepared by Burckhardt+Partner SA (the “Pilot”); and,
- “Organization and Timetable for Meetings on Project Management and Execution”, prepared by the Pilot.

(d) Construction Charter

- Charter for New Construction Project, version 8, issued on March 2, 2009, by the Chair (Director General) and Secretary (Ms. Boutillon), of the Construction Committee; and,
- Charter for New Construction Project, showing changes between v 7 and v8, issued on March 2, 2009, by the Chair and Secretary.

(e) Risk Registers

- WIPO Risk Register update No. 14 (January 2009);
- WIPO Risk Register update No. 15 (February 2009);
- Pilot Risk Register (updated February 2009); and,
- Pilot Risk Register (updated March 2009).

(f) Budget and Finance

- WO/PBC/13/6: “Proposed Utilization of Available Reserves Overview and Background”, dated November 13, 2008;
- WO/PBC/13/6(a): “Proposal to Upgrade the Safety and Security Standards for the Existing WIPO Buildings”, dated November 11, 2008;

- WO/PBC/13/6(b): “Updated and Consolidated Budget and Financing for the New Construction Project”, dated November 10, 2008; and,
- WO/PBC/13/6(c): “Proposal for a New Conference Hall”, dated November 10, 2008.

(g) External Auditor

- WO/PBC/13/8: New construction project: “Evaluation report of the external auditor on the new administrative building and additional storage construction project – Follow-up to the 2007 audit”, dated November 24, 2008; and,
- English translation of Annex 2 of above-mentioned document.

AGENDA ITEM 5: ASSESSMENT OF THE WORK AND OPERATIONS OF THE WIPO AUDIT COMMITTEE

- UK National Audit Office paper “Helping your Audit Committee to add value”;
- UK National Audit Office Self-Assessment checklist;
- Deloitte & Touche LLP self-assessment questionnaire on audit committees’ performance;
- RIAS position paper “The Audit Committee in UN Entities and Multilateral Institutions” (undated);
- CEB/2008/5: “Conclusions of Sixteenth Session of High Level Committee on Management, 18-19 September, 2008”. Extract - “Collaboration between HLCM and the Representatives of Internal Audit Services of the United Nations System (UN-RIAS)”;
- Preparatory survey of Audit Committees in UN and Other Multilateral Organizations.

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BACKGROUND AND OTHER DOCUMENTS:

(a) Revised Program and Budget for the 2008/09 Biennium

- WIPO Pub. n° 360E/PB0809: “Revised Program and Budget for the 2008/09 Biennium”

(b) WIPO Governing Body Meetings

- (i) Thirteenth session of the Program and Budget Committee, December 10 and 11, 2008
 - WO/PBC/13/10 Prov. Draft Report

(ii) WIPO Assemblies, December 12, 2008

- A/46/10 Rev. Summary of Recommendations Made by the Program and Budget Committee at its Thirteenth Session Held on December 10 and 11, 2008; and,
- A/46/12 General Report

(c) Chief Financial Officer (Controller)

- Letter from Mr. Favatier to Mr. Zevenbergen, dated March 2, 2009, with list of documents submitted to the WIPO Audit Committee;

Letter of Representation to Member States

- Proposal for a Letter of Representation to Member States from the Director General, dated February 23, 2009, prepared by P. Favatier, Chief Financial Officer (Controller) and J. Cook Robbins, Head, Finance Services.

Report on the Arrears in Contributions

- Report on the Arrears in Contributions, dated February 23, 2009, prepared by P. Favatier, Chief Financial Officer (Controller) and J. Cook Robbins, Head, Finance Services.

Management of the Impact of the Global Financial Crisis

- Memorandum entitled “Global and Financial Crisis: Early Warning and Crisis Management”, dated February 25, 2009, from the Director General to all Personnel; and,
- Information Note entitled “Management of the Impact of the Global Financial and Economic Crisis”, dated February 25, 2009, from the Director General to WIPO Member States.

[End of Annex II and of document]