

IOD GRC Opinion, Building Blocks: Governance (Operational-level)

Internal Oversight Division

IA-2025-06.A2

January 30, 2026



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Executive Summary

As part of forming an annual opinion on WIPO's **Governance**, Risk Management and Internal Controls for the year ended December 31, 2025, the Internal Oversight Division (IOD) sought to understand the Operational-level Governance at WIPO, including the analysis of Governance Design stated in the WIPO Convention and Financial and Staff Regulations and Rules.

Conclusion

The governance structures and procedures, and their alignment with the Governance Design stated in the WIPO Convention and Financial and Staff Regulations and Rules, have been understood by IOD and are summarized in the following pages of this report.

**Understanding
Obtained**

Expected Results – as set out in the WIPO Program of Work and Budget for 2024/25. [Link](#).

2

Background:

Governance – What is it, and what components did we look at?

Governance - The combination of processes and structures implemented by the board to inform, direct, manage, and monitor the activities of the organization toward the achievement of its objectives. Source: [Global Internal Audit Standards](#)

The current report covers governance at the WIPO Operational level. A separate report (IA-2025-06.A1) reviewed WIPO's "High-Level" Governance structure (Assemblies, Committees, and Oversight).

Governance Elements were synthesized from the following frameworks:

- [The OECD Principles of Corporate Governance](#)
- [The UK Corporate Governance Code](#)
- [ACCA: Corporate governance and its impact on audit practice](#)
- Different guidance from the [Institute of Internal Auditors](#)

Elements of Governance understood by IOD



3

Objectives, Scope, Methodology

Objectives Obtain an understanding of Operational-level Governance at WIPO, including the Governance Design stated in the WIPO Convention and Financial and Staff Regulations and Rules.

Scope Operations in 2025
(Previous periods were reviewed for historical insights)

Methodology

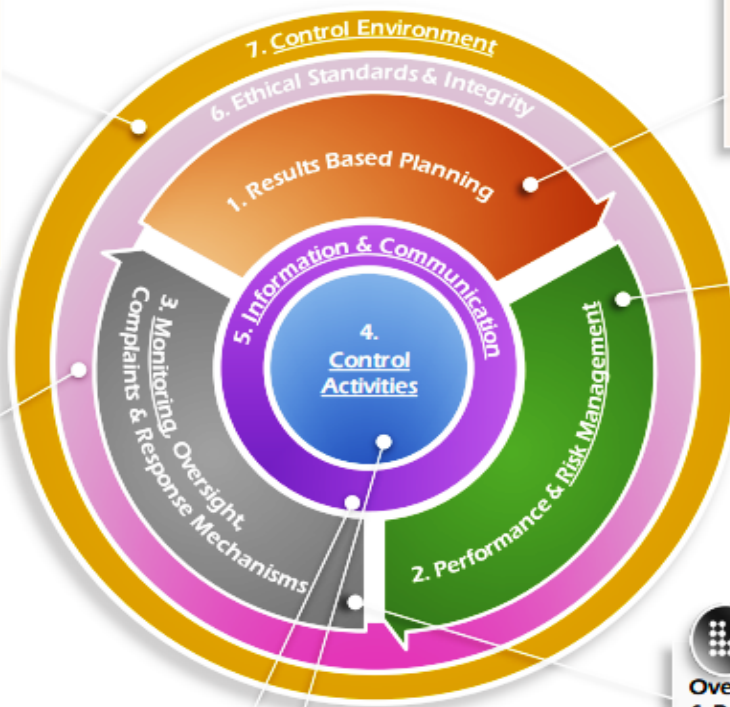
- Interviews with relevant stakeholders
- Review and analyses of documents
- Walkthroughs



International Professional Practices Framework® (IPPF)

The current slide reconciles the elements of the WIPO Accountability Framework with the IOD work on understanding of these elements.

WIPO Accountability Framework



7. Control Environment

- i. Covenant with Member States, Stakeholders and Users of WIPO's Services
- ii. Entity Level Controls
- iii. Regulatory Framework
- iv. Mission & Core Values
- v. Tone at the Top
- vi. Responsibility and Delegated Authority
- vii. Organizational Structure

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- IA-2025-06.E
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- [Go to Slide 4.4](#)
- [Go to Slide 4.3](#)

1. Results Based Planning

- i. Results Framework
- ii. Program & Budget
- iii. Biennial and Annual Planning

- [Go to slide 4.5](#)

2. Performance & Risk Management

- i. Performance Monitoring
- ii. Enterprise Risk Management
- iii. Organizational Resilience

- [Go to slide 4.5](#)
- IA 2025-06.B
- IA 2025-06.B

6. Ethical Standards & Integrity

- i. Ethics Office
- ii. WIPO Code of Ethics
- iii. Financial Disclosure and Declaration of Interests
- iv. Protection Against Retaliation
- v. ICSC Standards of Conduct

- [Go to Slide 4.11](#)

3. Monitoring, Oversight, Complaints & Response Mechanisms

- i. External Auditor
- ii. Independent Advisory Oversight Committee
- iii. Internal Oversight
- iv. Joint Inspection Unit
- v. Feedback Mechanisms for Member States
- vi. Customer Complaint Resolution Services
- vii. Procurement Disputes
- viii. Informal/Formal Conflict Resolution Mechanisms

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- IA-2025-06.A1
- IA-2025-06.A1
- [Follow link](#)
- [Go to Slide 4.7](#)
- [Go to Slide 4.7](#)
- [Go to Slide 4.8](#)
- [Go to Slide 4.12](#)

5. Information & Communication

- i. ERP and Business Intelligence
- ii. Information and Data Governance
- iii. Performance & Financial Reporting
- iv. Communication to External Parties
- v. Risk and Internal Control Reporting
- vi. Statement of Internal Control

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- [Go to Slide 4.9](#)
- IA-2025-06.B
- IA-2025-06.F

4. Control Activities

- i. Process Level Controls
- ii. Segregation of Duties
- iii. Anti-fraud Controls
- iv. Compliance Monitoring
- v. Quality Control

- IA-2025-06.E

4.1 Governance – Accountability Framework

The [WIPO Accountability Framework](#) provides a comprehensive view of the components that provide assurance of the Organization's **system of governance and accountability** to its Member States, customers, and other stakeholders.

The Framework is informed by the Joint Inspection Unit's (JIU) report [Accountability Frameworks in the United Nations System \(JIU/REP/2011/5\)](#).

The Framework draws on best practices from the public and private sectors, particularly the Committee of Sponsoring Organizations of the Treadway Commission's (COSO) Internal Control - Integrated Framework.

- IOD Reports:**
- IA-2025-06.A1 – GRC Opinion Understanding: Governance (strategic).
 - IA-2025-06.B – GRC Opinion Understanding: Risk Management.
 - IA-2025-06.C1 – GRC Opinion Understanding: SIAD.
 - IA-2025-06.C2 – GRC Opinion: United Nations International Computing Centre (UNICC)
 - IA-2025-06.C3 – GRC Opinion: Information and Communications Technology Department (ICTD) and Cloud Service Providers
 - IA-2025-06.E – GRC Opinion: Testing of Key Controls.
 - IA-2025-06.F – GRC Opinion : Overall Opinion.

4.2

Governance at Operational Level – Regulatory Framework



The [WIPO Convention](#) establishes and defines the WIPO's mandate, and, together with the [WIPO-administered Treaties](#), forms the legal basis for the services provided in the areas of IP Protection, Global Protection Systems and Classification. These topics were reviewed in IOD report [IA-2025-06.A1](#) – GRC Opinion Preparation: Governance (strategic).

Legal Basis: Main Rules setting the Governance Structure at WIPO

[Convention Establishing the World Intellectual Property Organization](#) (last amended: 1979)

Main articles related to WIPO Governance at the operational level:

Article 3: Objectives of the Organization

- (i) to promote the protection of intellectual property throughout the world through cooperation among States and, where appropriate, in collaboration with any other international organization,
- (ii) to ensure administrative cooperation among the Unions.

Article 9: International Bureau

- Secretariat of the Organization
- Leadership
- Director General (DG) Appointment and Responsibilities
- Program and Budget Preparation
- Participation in Meetings
- Staff Appointment
- International Responsibilities of Staff and DG

Article 10: Headquarters

Article 11: Finances

[WIPO Financial Regulations and Rules \(FRR\)](#)

Financial Regulations and Rules govern the financial management activities of the WIPO and apply to all resources administered by the Organization unless otherwise provided by the General Assembly or as otherwise specified in these Financial Regulations and Rules.

The DG may propose amendments to these Regulations, which the General Assembly shall approve after review by the Program and Budget Committee.

The DG delegates authority and assigns responsibility for the administration and implementation of the Financial Regulations and Rules to the Controller, together with the authority to issue administrative issuances as deemed fit for such purpose. The Controller may in turn delegate aspects of her/his authority to other officers unless the Director General indicates otherwise.

The last amendments were approved on the PBC Thirty-Sixth Session Geneva, June 19 to 23, 2023. [WO/PBC/36/12](#)

The subsequent General Assembly took note of the approval.

[WIPO Staff Regulations and Rules \(SRR\)](#)

The Staff Regulations and Rules embody the fundamental conditions of service and the basic rights, duties, and obligations of staff members of the International Bureau. They lay down the broad principles of human resources policy for recruitment and administration of the Secretariat.

The last amendments to Staff Regulations were approved by the WIPO Coordination Committee at its Eighty-Third (55th Ordinary) Session Geneva, July 9 to 17, 2024. [WO/CC/83/2](#). The last amendments to the Staff Rules approved by the Director General entered into force on 1 October 2025 and 1 January 2026 ([IC/29/2025](#) and [IC/37/2025](#)).

4.3

Governance – Leadership and Organizational Structure: Organigram

WIPO's organizational structure consists of **nine Sectors**. Eight of these are each headed by a Deputy Director General (**DDG**) or Assistant Director General (**ADG**). The ninth sector is under the direct leadership of the Director General (**DG**), who provides overall direction of the Organization.

Please refer to the interactive [WIPO Organigram](#)

Each Sector comprises several units, usually called Divisions or Departments, led by Directors. These are responsible for delivering the programs and activities approved by [member states](#) in the [Program of Work and Budget](#).

WIPO Internal Committees and Working Groups are created as appropriate with specific mandates.

Director General

The Director General is responsible for the overall leadership of WIPO. The DDGs, the ADGs, and the following units report directly to him:

[Diplomatic Engagement and Assemblies Affairs Division](#)
[News and Media Division](#)

[Human Resources Management Department](#)
[Office of the Ombudsperson](#)

[Internal Oversight Division](#)
[WIPO Ethics Office](#)

Administration, Finance & Management Sector

- [Department of Program Planning and Finance](#)
- [Information and Communication Technology Department](#)
- [Knowledge Management and General Services Division](#)
- [Office of the Legal Counsel](#)
- [Central Services Division](#)
- [Security and Information Assurance Division](#)
- [Future of Intellectual Property](#)

Brands & Designs Sector

- [Department for Trademarks, Industrial Designs and Geographical Indications](#)
- [Hague Registry](#)
- [Madrid Registry](#)
- [WIPO Office in China](#)

Copyright & Creative Industries Sector

- [Copyright Law Division](#)
- [Copyright Management Division](#)
- [Information and Digital Outreach Division](#)
- [WIPO Awards](#)

Global Challenges and Partnerships Sector

- [Building Respect for IP Division](#)
- [External Relations Division](#)
- [Global Challenges Division](#)
- [IP and Competition Policy](#)
- [Sustainable Development Goals](#)
- [Traditional Knowledge Division](#)
- [WIPO Office to the United Nations](#)

Infrastructure and Platforms Sector

- [Global Databases Division](#)
- [International Classifications and Standards Division](#)
- [IP and Frontier Technologies Division](#)
- [IP Office Business Solutions Division](#)
- [WIPO Japan Office](#)

IP and Innovation Ecosystems Sector

- [Department for Economics and Data Analytics](#)
- [IP for Business Division](#)
- [IP for Innovators Department](#)
- [WIPO Arbitration and Mediation Center](#)
- [WIPO Judicial Institute](#)

Patents & Technology Sector

- [Patent and Technology Law Division](#)
- [PCT Legal and International Affairs Department](#)
- [PCT Translation Division](#)
- [Language Division](#)
- [PCT Services Department](#)

Regional and National Development Sector

- [Development Agenda Coordination Division](#)
- [Division for Africa](#)
- [Division for Arab Countries](#)
- [Division for Asia and the Pacific](#)
- [Division for Latin America and the Caribbean](#)
- [Division for External Offices and Least-Developed Countries \(LDCs\), Land Locked Developing Countries \(LLDCs\) and Small Island Developing States \(SIDS\) Coordination](#)
- [Division for Transition and Developed Countries](#)
- [WIPO Academy](#)
- [WIPO Algeria Office](#)
- [WIPO Brazil Office](#)
- [WIPO Nigeria Office](#)
- [WIPO Office in the Russian Federation](#)
- [WIPO Singapore Office](#)

4.4

Governance – Leadership and Organizational Structure: Delegation of Authority and Decision Making

DG – Director General
MS – Member States

Member States authorize the Director General

The allocations approved by the Assemblies of the Member States and of the Unions, each as far as it is concerned, shall constitute an authorization to the DG to incur obligations and make payments for the purposes for which the allocations were approved.

[Financial Regulation 3.1](#)



DG designates Officials Officials designate Alternate(s)

The DG shall designate officials on a personal basis who are responsible for planning, initiating, and managing the effective and efficient utilization of resources as approved by the MS and within the amount allocated by the Controller for purposes covered by the approval of the MS. In particular, they are accountable for the delivery of **Expected Results** indicated in the approved **Program of Work and Budget**, or, in the case of special accounts (funds-in-trust), the relevant approval. The Designated officials are responsible for designating an alternate(s).

[Financial Regulation 3.1](#)

All **designated officials** and **alternates** are accountable to the DG for the implementation of the Program of Work and Budget for which they have been delegated authority, and are held accountable for achieving results in compliance with the Financial Regulations and Rules.

[Financial Regulation 1.2](#)



Delegation of Authority

The Controller shall establish a robust and efficient **system of delegation of authority**, which may include designated officials for program of work and budgetary responsibility and related expenditure authorization limits.

[Financial Rule 105.1](#)

The Controller shall establish an effective and efficient **system of separation of duties** that ensures that no one employee has sole control over the lifespan of a transaction. Preencumbrances, encumbrances, expenditures, and disbursements initiated by designated officials and their alternate(s) shall be reviewed for compliance with relevant policies and procedures by at least one appropriate officer designated by the Controller.

[Financial Rule 105.2](#)

[Designated Program Managers and their Alternates by Program](#) (updated in “live” mode)

[Administrative Designations](#) (updated in “live” mode)

Internal Control Framework

The Director General shall establish an **internal control framework** and system in accordance with relevant and prevailing best practices.

[Financial Regulation 5.2](#)

Statement on Internal Control (SIC)

The Director General establishes and signs an annual **Statement on Internal Control**, providing assurance to stakeholders. The Statement on Internal Control is supported by assurances from designated officials and will draw upon the internal oversight opinion of WIPO’s governance, risk management, and control environment.

[Financial Regulation 5.3](#)

4.5.1

Governance – Results-Based Planning and Performance Management

WIPO uses a **Results-Based Management Framework** to place performance at the heart of operations. Results-based Management guides how WIPO plans, implements, monitors, manages, reports, and learns lessons to improve future planning.

MTSP – Medium-Term Strategic Plan
PBC – Program and Budget Committee
GA – General Assembly
CMP – Capital Master Plan
PBRMD – Planning, Budget and Risk Management Division
DG – Director General
KPI – Key Performance Indicator
EA – External Auditor
ERM – Enterprise Risk Management
PMSDS – Performance Management and Staff Development System

Note: since January 2026, the PMSDS had been replaced by the Performance Management Policy and iPerform application.

Plan

WIPO MTSP 2022-2026



Reviewed by PBC

Approved by GA

- Prepared by the Secretariat.
- Outlines WIPO's strategic direction for the next 5 years through **Strategic Pillars** and **Expected Results** in the **WIPO Strategy House**.
- A source of inspiration and guidance for the Organization.
- Guides the Program of Work and Budget exercises, which seek Member States' approval for specific strategies, priority initiatives, and key performance indicators within a biennial time frame.

Program of Work & Budget



Reviewed by PBC

Approved by GA

- Prepared by the Secretariat.
- Translates the Strategic Pillars and Expected Results into resources required (2-year plan).
- Includes all areas of work under the Regular Budget and Capital Master Plan (**CMP**) Projects
- Presented to the **PBC** and approved by Member States at the Assemblies.



Annual Work Planning

Checked by PBRMD

Approved by DG

- Annual Workplans, approved by the Director General and aligned to the biennial plan approved by Member States, set the concrete activities and associated resources required to meet the **Expected Results**.
- Activities and associated resources are recorded in **WePerform** (budgeting for Financial and Human Resources; setting objectives and related key performance indicators (**KPI**)).
- Risks associated with planned activities are recorded in the **ERM** (WIPO Corporate Risk Register).
- Planned Activities are cascaded to personal Objectives and recorded in the **WIPO's Performance Management and Staff Development System** (**PMSDS**).



4.5.2

Governance – Results-Based Planning and Performance Management

- PBRMD** – Planning, Budget and Risk Management Division
- KPI** – Key Performance Indicator
- RMG** – Risk Management Group
- HRMD** – Human Resources Management Division
- WPR** – WIPO Performance Report
- PBC** – Program and Budget Committee
- GA** – General Assembly
- EA** – External Auditor
- FRR** – Financial Regulations and Rules
- GRC** – Governance, Risk, and Compliance



Note: since January 2026, the PMSDS had been replaced by the Performance Management Policy and iPerform application.



Implement

WePerform

Managed by PBRMD

Captures the implementation progress of annual and biannual work planning regarding personnel and non-personnel expenses (budget), completion of work plan activities, and achievement of **KPIs**.

ERM

Managed by GRC

Validated by RMG

Reflects the level of organizational risks throughout the implementation of the work plan. Top organizational risks are monitored and validated by the Risk Management Group (**RMG**).

PMSDS

Managed by HRMD

Captures the implementation progress of annual and biannual work planning through completing personal objectives assigned to employees.

Implementation

Monitored by Sector Leads

Monitored by Heads of Divisions

Sectors implement workplan activities to achieve expected results per the work plan. Objectives are cascaded down from Sector Leads to Heads of Departments and Divisions, and further down the hierarchy. Progress monitoring is performed in a similar hierarchical way.

Assess & Report

WPR

Validated by IOD

Reviewed by PBC

Read by GA

Every year, WIPO submits a WIPO Performance Report (**WPR**) to the Member States. This is WIPO's main accountability tool for reporting on organizational performance. IOD validates performance data in the Bi-annual performance reports.

WIPO Annual Financial Report and Financial Statements

Audited by EA

Examined by PBC

Read by GA

Transmitted to the **PBC** in accordance with Regulation 6.12 of the **FRR** which requires that the **PBC** examines the financial statements and the audit reports thereon and forwards them to the **GA** with comments and recommendations.

Other Reporting

In addition, the WIPO Secretariat prepares various reports for Member States. These reports collectively ensure that Member States comprehensively understand WIPO's operations, performance, and strategic direction.

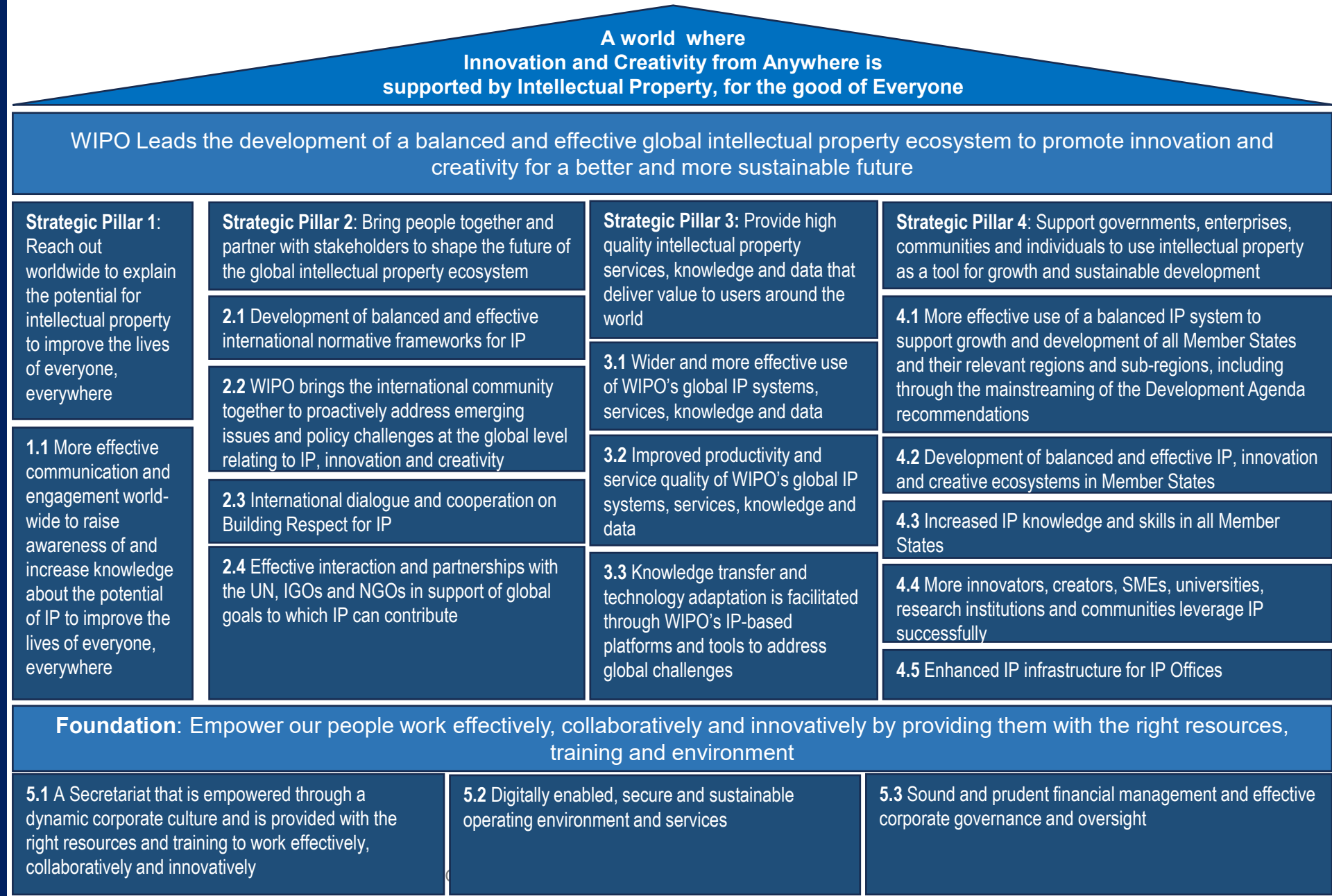
Examples of reports can be consulted on [WIPO Assemblies](#) and Program and [WIPO Program and Budget Committee](#) homepages.

4.6

Governance – WIPO Strategy House

- **WIPO Strategy House** – A conceptual framework developed by the WIPO to outline its strategic vision and operational approach. This model is detailed in WIPO’s Medium-Term Strategic Plan (MTSP) for 2022–2026 [Link](#).

WIPO Strategy House



4.7

Governance – Stakeholder Engagement and Communication: Feedback Mechanisms for Member States

MS – Member States
PBC – Program and Budget Committee

Key types of Feedback for Member states

Surveys

- WIPO conducts various surveys among its Member States (MS) to gather feedback on the effectiveness and organization of programs, services, and meetings. This feedback helps in improving the structure and content of future programs, services, and meetings.

Program and Budget Questionnaire

- The questionnaire seeks input from MS for the preparation of the Program and Budget.
- The International Bureau uses the MS's replies to the questionnaire to prepare the draft Program and Budget. The PBC formally considers the questionnaire.
- Refer to the Questions and Answers (Q & A) Proposed Program of Work and Budget for 2024/25: [WO/PBC/35/Q&A](#)
- Refer to the Proposed Program of Work and Budget 2026/27 Questionnaire responses: [WO/PBC/38](#)

Direct Contact with the Secretariat

- WIPO MS maintain direct contact with the WIPO Secretariat. Examples of channels:
- **Official Correspondence:** MS can send official letters and documents to the WIPO Secretariat at its [Headquarters](#) in Geneva.
- **Email and Phone:** [WIPO Contact Center](#) is available for inquiries and communication.
- **Visits in person.**

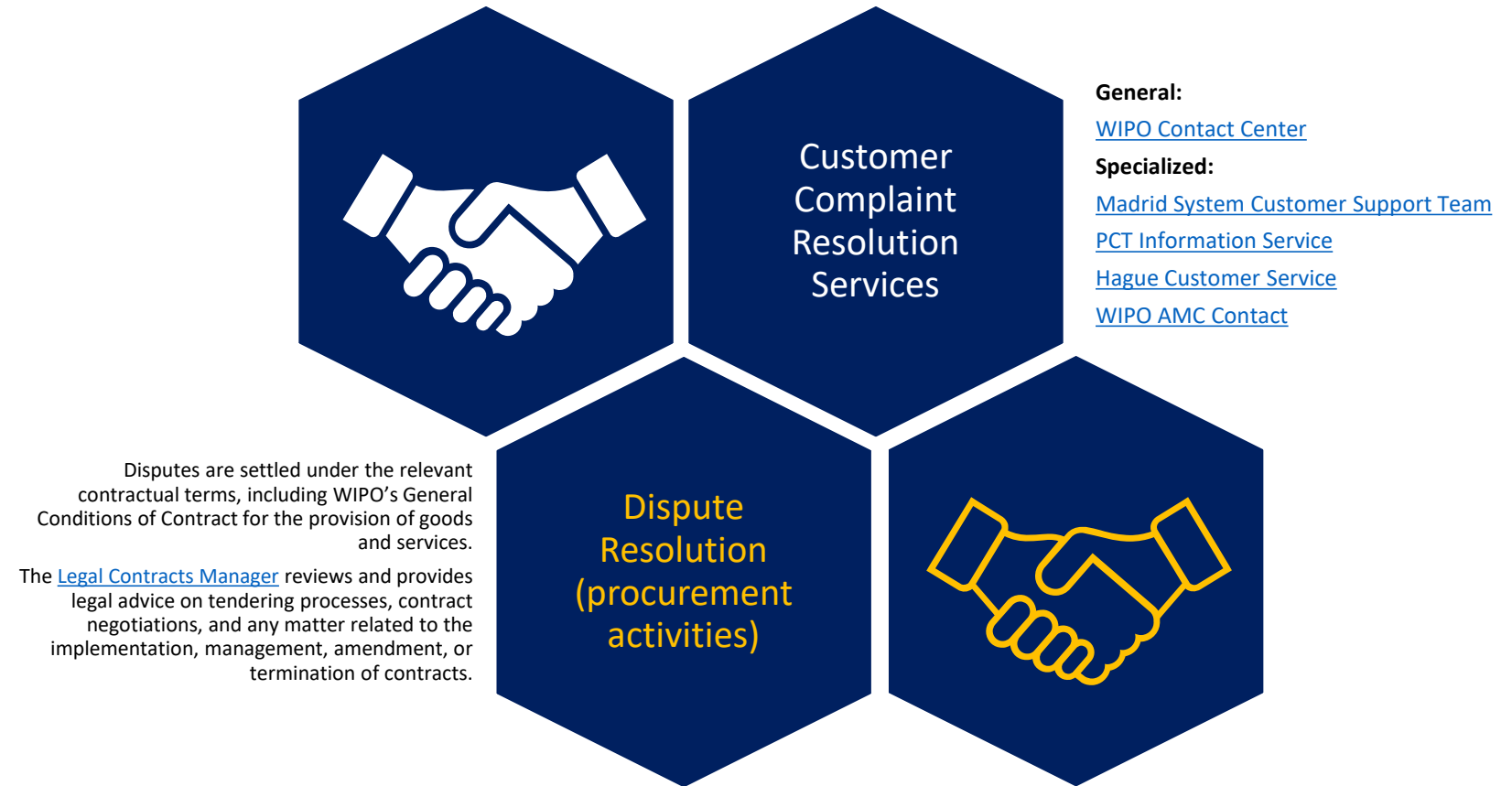
4.8

Governance – Stakeholder Engagement and Communication: Customer Service

Listing of all WIPO Customer Service Teams:
[Link](#)

AMC – Arbitration and Mediation Center
PCT – Patent Cooperation Treaty

Customer Service



4.9

Governance – Stakeholder Engagement and Communication: Communication to External / Internal Parties

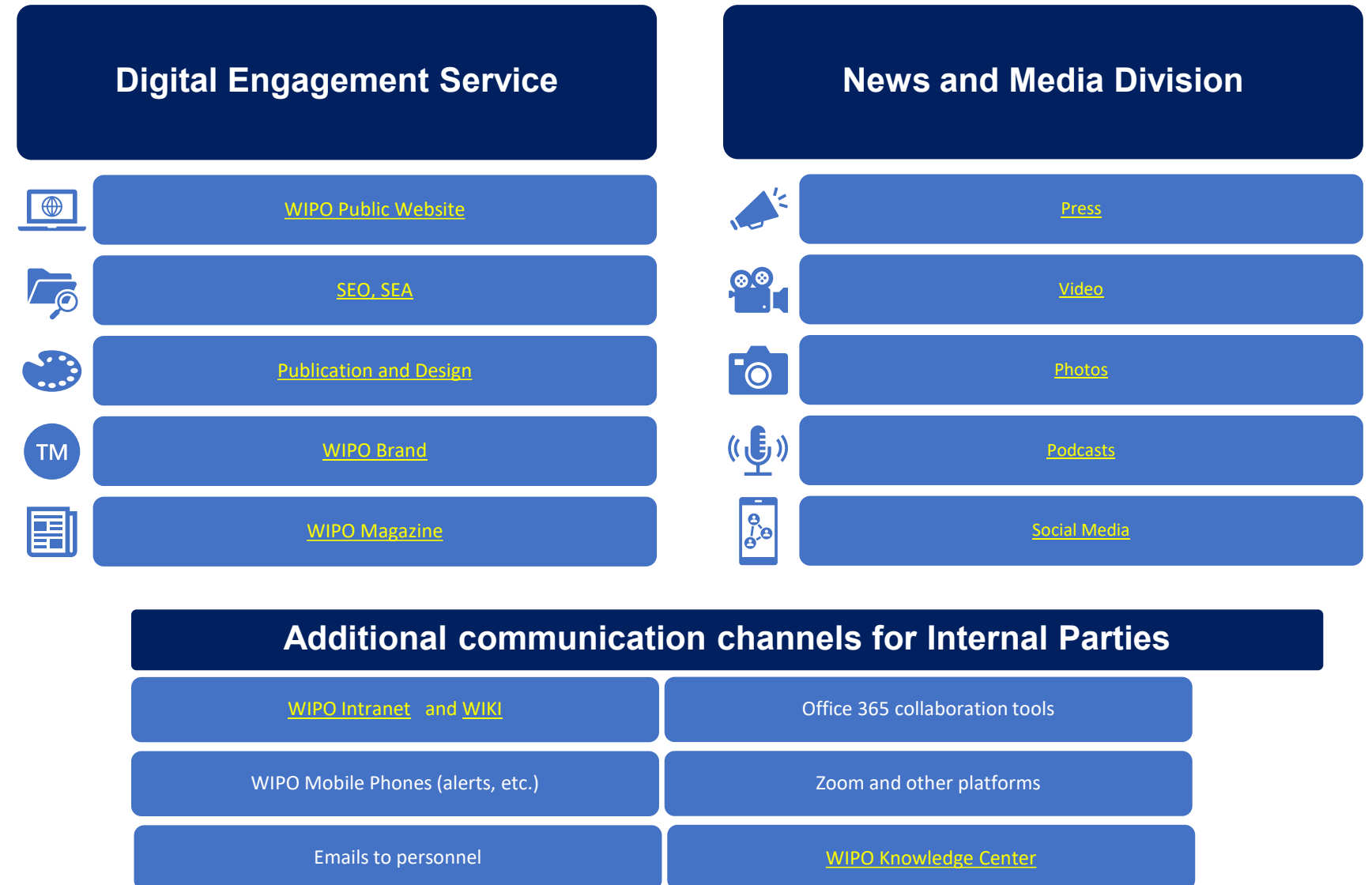
WIPO's communications resources primarily are managed by two divisions: WIPO [Digital Engagement Service](#) and [News and Media Division](#).

Relevant policies and guidelines:

- [WIPO Publishing Policy](#)
- [WIPO Publishing Committee](#)
- [Publications Proposal Form](#)
- [Publications categories](#)
- [Logo and Policy Guidelines for Use](#)
- [Open Access Policy](#)

SEO – Search Engine Optimization
SEA – Search Engine Advertising

Key Communication Resources managed by WIPO



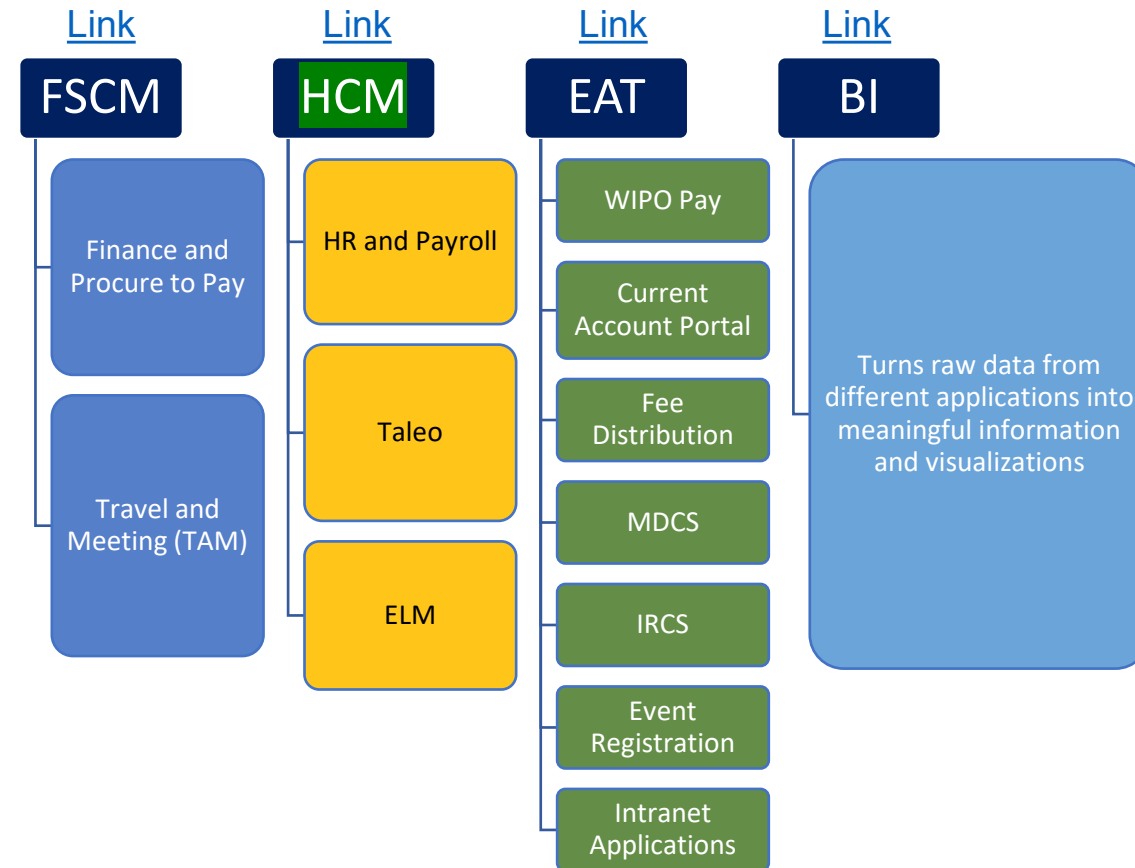
4.10

Governance – Stakeholder Engagement and Communication: ERP and Business Intelligence

WIPO's ERP = **AIMS** (Administrative Integrated Management System)

- ERP** – Enterprise Resource Planning
- FSCM** - Finance and Supply Chain Management
- HCM** – Human Capital Management
- EAT** – External Applications Team
- MDCS** – Meeting, Documents and Contacts System
- IRCS** – Interpreter Recruitment and Contracting System
- BI** – Business Intelligence
- ERM** – Enterprise Risk Management
- WePerform** - supports WIPO's performance-based planning, implementation, and monitoring of annual workplans and biennial planning. It is the source of truth for budget data and the generation of workplan activity (WPA) codes.

Key AIMS Applications



WePerform



Enterprise Risk...

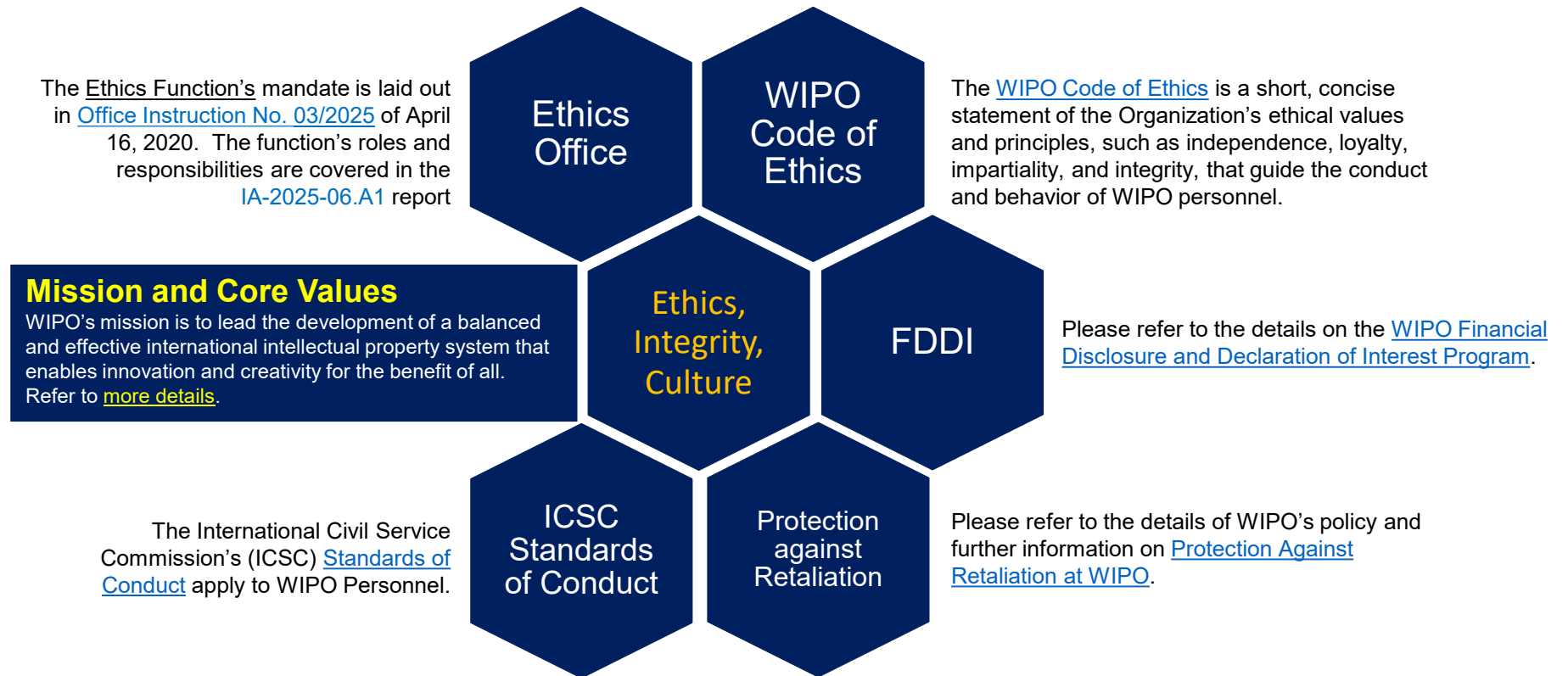
4.11

Governance – Ethics, Integrity, Culture

Ethics-related [WIPO Rules and Standards](#)



Key Elements of Ethics, Integrity, and Culture at WIPO



Awareness Raising

The Ethics Office develops and manages a [training program](#) to further empower WIPO employees to more clearly identify and address ethical issues when they present themselves in their professional life. The online course on Ethics and Integrity is mandatory for all employees, irrespective of the category, grade, contractual status, or contract length. Non-staff (Individual Contractor Services and Agency Workers) are also required to undergo specific [mandatory trainings](#). The Ethics Office also issues regular [communications](#) and develops outreach programs to enhance awareness of ethical issues, standards of conduct, and ethics-related policies.

4.12

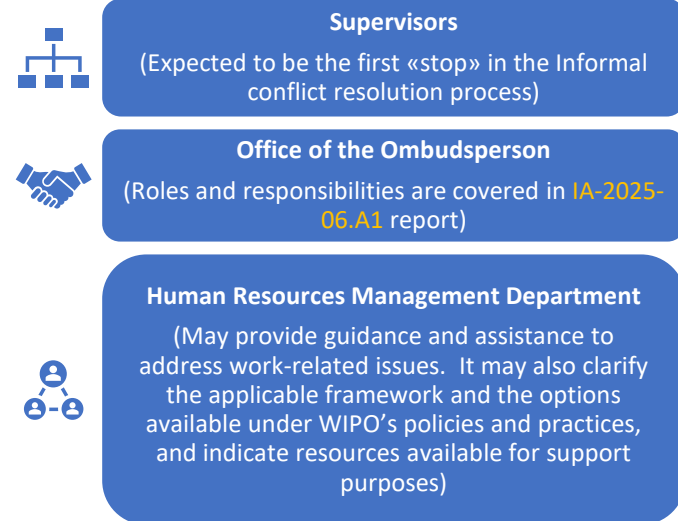
Governance – Ethics, Integrity, Culture: Informal and Formal Conflict Resolution Mechanisms

Informal conflict resolution process - voluntary, agreed-upon way of dealing with a grievance, outside of the formal procedures.

Concerning **Formal conflict resolution**, grievances are decided upon by competent authorities, according to established procedures. As an international organization, WIPO enjoys immunity from legal process. In practice, it is not subject to the jurisdiction of national courts. To ensure that legal recourse is available to staff members (and other personnel in some instances), WIPO has a robust administration of justice system to address and resolve employment-related matters and conflicts in the workplace. As the final arbiter in employment-related disputes, the **Administrative Tribunal of the International Labour Organization** is the external judicial body competent to hear complaints filed by staff members.

Key Actors in the Conflict Resolution Processes

Informal conflict resolution mechanisms – main actors



Relevant provisions:

- [Staff Regulation 11.3](#) (Informal Conflict Resolution)
- [Staff Rule 11.3.1](#) (Means of Informal Conflict Resolution)
- [Staff Rule 11.3.2](#) (Office of the Ombudsman)
- [OI/35/2019](#) – Office of the Ombudsman
- [Guide to a respectful and harmonious workplace](#)

Formal conflict resolution mechanisms



Established procedures for:

- [Submitting a formal complaint of harassment \(including sexual harassment\), discrimination or abuse of authority](#)
- [Challenging a performance appraisal](#)
- [Challenging an administrative decision](#)

Acknowledgement

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Consolidated by: Dainis Reinieks, Acting Head, Internal Audit Section.

Reviewed and approved by: Julie Nyang'aya, Director, IOD.