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SUMMARY ANNUAL REPORT OF THE DIRECTOR OF THE INTERNAL AUDIT AND
OVERSIGHT DIVISION

document prepared by the Secretariat

1. This document presents the Summary Annual Report of the Director of Internal Audit and Oversight Division.

2. *The WIPO General Assembly is invited to take note of the Summary Annual Report of the Director of Internal Audit and Oversight Division.*

[Annex follows]

ANNEX

SUMMARY ANNUAL REPORT OF THE DIRECTOR OF THE INTERNAL AUDIT AND OVERSIGHT DIVISION

July 1, 2007, to June 30, 2008

I. BACKGROUND

1. The WIPO Internal Audit Charter (IAC)¹ requires the Internal Auditor to present a Summary Annual Report to the Director General, with a copy to the External Auditor and the Audit Committee, of activities undertaken and the progress of the implementation of recommendations. This summary report is also presented to the General Assembly. Additionally, the Internal Audit and Oversight Division (IAOD) make short internal reports on a quarterly basis to keep the Director General and the Audit Committee informed of oversight activities carried out and planned. IAOD also make a presentation on their activities (IAC, paragraph 22) to the Program and Budget Committee, and this was done for the first time in 2007. All this helps ensure that IAOD activities are transparent and accountable.

2. The IAOD was established in May 2000. Its original mandate included both internal audit and evaluation functions. The Division also informally acted as a focal point for investigation and inspection. With the approval of the WIPO Internal Audit Charter by the General Assembly in September 2005 (revised in September 2007), investigation and inspection were specifically incorporated into the IAOD mandate. The status and activities of the evaluation function was further elaborated in the Evaluation Policy approved by the Director General in 2007. The function of IAOD is to ensure effective internal oversight at WIPO. The IAOD mission is to independently examine and evaluate WIPO control and business systems and processes and to provide recommendations for improvement, thus providing factual and fair findings and information, assurance and assistance to management and other stakeholders on the effective discharge of their responsibilities and the achievement of WIPO's mission and goals.

II. INTERNAL OVERSIGHT ACTIVITIES SUMMARY

3. The main internal audit and oversight activities in the period are summarized below:

(a) Internal Audit

- Audit reviews of the New Procurement System and Procedures and of the Risk Registers and Risk Management for the New Construction Project were completed;
- Audit fieldwork has been completed and draft reports have been prepared for comment by the auditees for the following audits:

¹ The WIPO Internal Audit Charter was approved in September 2005. It was revised in September 2007, WO/GA/34/15 refers.

- Review of Significant Procurement Cases
 - Review of Information Security and Operations
 - Review of WIPO Risk Registers and Tender Process for the General Contractor for the New Construction Project
 - A detailed Terms of Reference was developed for an audit of WIPO IT systems access controls and procedures;
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- A detailed WIPO Internal Audit Planning package² was developed and submitted to the Director General and the Audit Committee, and comments were received thereon. These detailed strategic and work plans identified audit needs for high- risk business areas and topics of 780 audit-days' work. IAOD is currently able to devote some 250 audit-days in 2008 to these tasks (of which 90 days are planned to come from outsourcing to audit experts)³. The shortfall in audit of high-risk business areas and systems is of significant concern;
 - Proposals for the Audit Approach regarding the New Construction Project were developed to meet Audit Committee requirements for biannual internal audit information on this important project;
 - As required by paragraph 28 of the Internal Audit Charter, changes to the Charter were proposed by IAOD during 2007 and were agreed by the Working Group of the Program and Budget in September 2007. These changes were submitted and approved by the 43rd General Assembly in September 2007;
 - Work to develop an internal audit manual, standard routines and audit templates continued. Internal Audit follows the Standards and Code of Ethics of the professional Institute of Internal Auditors and the related practice advisories and guidance.

²

The Internal Audit planning package contained:

1. INTRODUCTORY NOTE: MAIN POINTS OF KEY ACTIONS
2. AUDIT STRATEGY
 - Strategy for Internal Audit in WIPO*
3. ANNUAL AUDIT WORK PLAN and AUDIT NEEDS ASSESSMENT
 - Annual Audit Plan for 2008*
 - IAOD proposed organization chart*
 - Audits Needs Assessment for 2008*
 - Calculation of Man Days Available*
 - Audits Needs Identified but Not Covered During 2008*
4. RISK ASSESSMENT METHODOLOGY and OUTPUTS
 - Risk Assessment Document*
 - Risk Assessment Model*
 - Risk Ranking of Auditable Units*
5. AUDIT PLANNING FOR IA ACTIVITIES JULY TO DECEMBER 2007 & OUT TURN AGAINST 2007 PLAN
 - Detailed Annual Audit Plan for 2007 (July to December 2007)*
 - Out turn Document for 2007 Plan*
6. IAOD PROPOSED PROGRAM and BUDGET 2008/9
7. THE WIPO INTERNAL AUDIT CHARTER (IAC)(REVISED 2007)

³

The total man days required to provide full internal audit coverage for all areas identified by the Audit Needs Assessment (ANA) is 780 (this is 4.9 plannable audit man years). This compares reasonably with benchmarks set by the UN Joint Inspection Unit of between four and eight professional auditors for a body of WIPO's size and complexity (JIU/REP/2006/2 Annex 1 refers). But, due to the current lack of audit staff, not all auditable areas of high risk and no audit of medium/low risk will be undertaken in 2008. IOAD will have 250 man days including the forecasted time for outsourced audit assignments in 2008 (90 days). Consequently, the number of man days for auditable areas identified by the ANA exercise but not covered in 2008 will be 530 (over 3 man years).

(b) Investigation

- Four full investigations were completed in the period, two with the professional assistance of externally contracted investigators (there being as yet no Senior Investigator in post). All four fully investigated cases have been referred to the relevant responsible offices within the Organization: one to the Joint Grievance Panel, one to the Office of Legal Counsel for transmission to the WIPO Appeal Board and two to the Human Resources Management Department for consideration of disciplinary action;
- An additional 11 matters were received, including two whistleblower complaints. Of the two whistleblower complaints received, closure is pending in one with no investigation required; preliminary determination for further action needed is underway in the second. Preliminary determinations for further action needed were made in an additional five cases, all of which will require full investigation. One of these will be for the Joint Grievance Panel. Preliminary determinations are pending in four cases;

MATTERS RECEIVED		STATUS						
Source	No.	Preliminary determination				Investigation		
		Pending	In progress	Complete, no further investigation needed	Pending	In Progress	Completed in period	
Joint Grievance Panel	2				1		1	
ILOAT follow-up activities	1						1	
Whistleblower (2008 cases)	2		1	1				
Other, e.g., HRMD, individual staff via management	10	4			4		2	
Totals	15	4	1	1	5	-	4	

- A research paper on UN and other good practice for Financial Declaration and Disclosures (FDD) was completed. Detailed work to establish working system forms, training and guidance for FDD is now well underway;
- A detailed work plan for the Investigation Section was prepared and sent to the Director General, and comments were received thereon. The detailed work plan was also considered by the Audit Committee at their ninth meeting in May 2008;

- IAOD are cooperating with the Information Security Technical and Command Teams concerning various cases of breaches of information security;
- A draft Investigation Policy has been prepared to help support the Revised WIPO Internal Audit Charter and incorporates international norms, taking account of the Uniform Guidelines for Investigations⁴, Uniform Framework for Preventing and Combating Fraud and Corruption⁵, and other international best practices. The draft Investigation Policy has been provided to the Director General and the Office of the Legal Council for preliminary review and comments. It has also been copied to the Audit Committee who discussed the Policy at their meeting in May 2008. The Director General has asked for consultations to be carried out with Program Managers under the guidance of a steering group and it is hoped a final Investigation Policy can be agreed before the end of the year;
- Work is underway for the preparation of an Investigation Manual that will be based on best practices for investigation within international organizations and multilateral financial institutions.

(c) Inspection

- An inspection of WIPO Integrity and Ethics Systems was undertaken and an expert contracted to support the review has delivered a first draft report in June 2008. The inspection has critically reviewed and evaluated gaps where existing WIPO integrity and ethics procedures may be improved; and, in particular, could be made more complementary, effective and preventative. It will make detailed practical proposals for strengthening WIPO systems and procedures in line with UN and other internationally accepted good practices. It is intended that a draft outline for a WIPO Integrity and Ethics Systems Statement will be developed for consultation with WIPO senior managers. The inspection will also provide advice on setting up a whistleblowing system at WIPO and support development of terms of reference for an Ethics Office(r).

(d) Evaluation

- The WIPO Evaluation Policy was approved by the Director General and presented to the September 2007 General Assembly. The Policy has been prepared in accordance with international best practice, taking due account of the Norms and Standards for Evaluation in the UN System⁶. It will support the fuller development of evaluation at WIPO and brings evaluation practices more into line with good practices at other organizations in the UN system. The Policy provides a comprehensive framework for planning and conducting evaluations. It also covers using value-added evaluative information for decision-making processes for the improvement of present and future activities, within the WIPO

⁴ International Conference of Investigators, 2003.

⁵ International Financial Institutions Anti-Corruption Task Force, 2006.

⁶ As adopted by the United Nations Evaluation Group (UNEG), at its Annual Meeting in April 2005.

Results Based Management (RBM) system. The Evaluation Policy and the delivery of both independent (by IAOD) and self (by program and project managers) evaluations are particularly important to support the WIPO Development Agenda. The Committee on Development and Intellectual Property (CDIP) has identified the importance of evaluation in helping ensure the effective and efficient delivery of development activities;

- Preparation of the WIPO Program Performance Report (PPR) for 2006 was completed and approved by the Director General. The PPR was presented to the Program and Budget Committee meeting held in June 2007 and the General Assembly in September 2007;
- Preparation of the PPR for 2006-2007 is currently being completed. The PPR is based on the program structure and results-based framework contained in the Program and Budget Report for 2006-2007 and contributes to enhancing WIPO's Results Based Management Processes as mandated by the WIPO Evaluation Policy. The PPR is based on Program Managers' contributions, and IAOD's role is to validate the submitted data on results and summarize performance results;
- An evaluation report is being prepared on matters for consideration arising from the preparation of the PPR for 2006-2007. Findings and recommendations of the evaluation will be provided to senior management for their full discussion and consideration in due course;
- A draft detailed Evaluation Section work plan for 2008 has been prepared, now that there is evaluation staff in post, and will be provided to the Director General for approval and review by the Audit Committee.

III. OTHER OVERSIGHT WORK

Audit and Control Advice

4. In line with the definition and mandate of Internal Audit contained in the Internal Audit Charter, IAOD provided advice on various issues concerning: risk management, results-based management and strategic planning, internal control procedures, and cost-effectiveness and compliance with the relevant regulations and rules of the Organization. It is expected in the coming biennia that this part of the work of IAOD will increase significantly to encompass important developments in WIPO systems such as:

- The introduction and implementation of the new Financial Regulations and Rules (FRR) including more efficient, effective and modern internal control arrangements;
- The Organizational Improvement Program which, *inter alia*, is implementing activities following from the PricewaterhouseCoopers Report on the desk-to-desk assessment;

- The further development of risk management processes, particularly at the enterprise level. In this regard, IAOD provided advice to the Procurement and Contracts Division on establishing a Risk Register;
- The introduction of an IT-based fully integrated Enterprise Resource Planning system;
- Efforts to address the requirements for the management, internal audit and evaluation of extra budgetary funds and projects;
- The introduction of the International Public Sector Accounting Standard (IPSAS); and, in particular, the need for a specific statement of controls assurance from management.

5. Before the end of 2008 it is planned to carry out a gap assessment of internal control processes and systems in WIPO using the Committee of Sponsoring Organizations (COSO) model as a reference framework. The assessment will make suggestions for gap filling and also conduct “walk through” tests of controls in place at the program level following the implementation of the new FRR.

The Audit Committee(AC)

6. The WIPO General Assembly in September 2005 approved the establishment of the WIPO Audit Committee⁷. The fifth, sixth, seventh, eighth and ninth meetings of the Audit Committee took place in the period covered by this report, as did various meetings for the Committee to oversee the desk-to-desk assessment and report by PricewaterhouseCoopers and the construction of the New Building Project. Audit Committee members have also attended Program Budget Committee and Meetings of the Assemblies of the Member States of WIPO. IAOD provided administrative and secretarial support to the Committee as required up to September 2007 when changes to the Terms of Reference for the AC were approved by the General Assembly, and IAOD were no longer required to carry out this work for the AC.

The External Auditors

7. The excellent professional and working cooperation and coordination established with the External Auditor has continued.

The Ombudsman

8. During the period under review the Internal Auditor and the Ombudsman have cooperated and met regularly to ensure good liaison and avoid any unnecessary duplication of activities. The exchange of views and discussions has been helpful and useful in ensuring that the separate and independent mandates of the Internal Auditor and the Ombudsman are carried out effectively.

⁷ Document A/41/10 on “Proposal on the Establishment of a WIPO Audit Committee”.

Internal and External Oversight Recommendations Follow-Up List

9. The implementation, by WIPO managers, of all oversight recommendations are subject to regular “follow-up”. This is done by IAOD in three ways:

- At the start of each new audit, a review of the implementation of earlier recommendations is undertaken;
- Through the regular review and updating, by the responsible managers, of the Listing of “Implementation of Oversight Recommendations” spreadsheet and its submission to the Audit Committee for review. This is coordinated by IAOD for the Audit Committee;
- As a specific annual exercise for this summary report to keep the Director General and the General Assembly informed on the progress of implementation activities by WIPO managers.

10. The spreadsheet providing a listing of all outstanding WIPO oversight recommendations has been regularly updated and reviewed throughout the period. The Audit Committee now examines the spreadsheet at every other of their regular meetings. During the period the relevant Program Managers have been requested to add extra information to the listing concerning implementing activities and the timetables for those actions for which they are responsible. The WIPO managers responsible to the Director General for implementing oversight recommendations have also been more specifically identified and held accountable through the listing. As requested by the Audit Committee, WIPO Audit Committee recommendations were also added to the list which has led to significant increase in the number of outstanding oversight recommendations.

11. At the end of this reporting period the full implementation of 156 recommendations (including those of the Audit Committee) remain outstanding. Of these, 125 relate to new recommendations added in the period. The recommendations of the External Auditor have continued to be progressively implemented during the period, but some remain partially outstanding⁸. As required by the Internal Audit Charter, paragraph 21, a report will be given to the Director General regarding the implementation of recommendations made by the External Auditor, and this will also be copied to the Audit Committee.

12. A draft Office Instruction defining the reporting procedures, roles and responsibilities of WIPO Program Managers and IOAD on the Implementation of WIPO Oversight Recommendations was prepared, and shall be the subject of consultations with Program Managers.

⁸ Twenty-five recommendations remain outstanding. They have been partially implemented but not yet fully. Five of these recommendations were made two or more years ago. Of these five recommendations No. 2 of the 2004-2005 Report concerns the strengthening of IAOD and progress on this is set out in other parts of this report.

UN Networking

13. The Internal Audit Charter makes specific provision for the need for participation in the various formal networks of the UN for oversight functions. During the period under review, IAOD continued its active collaboration and networking with other UN organizations and entities. In particular IAOD was:

- A participant at the 9th Conference of International Investigators organized by FAO in June 2008, in Rome;
- A participant at the 38th Representatives of Internal Audit Services (RIAS) of the UN meeting hosted by the IAEA in October 2007, in Vienna;
- A member of working groups preparing technical papers for RIAS on the Disclosure of UN Internal Audit Reports to Member States and on UN Audit Committee Principles and Good Practices;
- A continuing participant in the United Nations Evaluation Group (UNEG), an inter-agency forum for evaluation professionals in the UN system;
- Co-chair of the UNEG task force on Results Based Management (RBM) (up to end August 2007), and helped prepare a report on “The Role of Evaluation in RBM in the UN System”.

IV. OVERSIGHT RESOURCES AND PLANNING

14. IAOD has continued to carry out, as much as possible, its mandate, with limited human resources. The need for full implementation of the IAC; carrying out a much more reasonable number of audits; supporting the WIPO Audit Committee (this is now significantly less since it was decided in the interests of transparency and accountability to move the work of providing secretarial support for the AC away from the IAOD); an increasingly heavy workload in respect of investigations; and the significant amount of work needed from IAOD in the preparation of the Program Performance Report for 2006-2007 are all key tasks in the period. The need to be able to carry out a full and proper program of internal audits and evaluations based on a thorough assessment of risk; to carry out inspections as required; and to have more timely responses for investigation cases remain urgent priorities. This has been fully discussed with the Director General and there is a strong commitment from him to provide the necessary resources to IAOD.

Staffing Table and Information

IAOD Management Unit	Post: Actual as at end July 2008	Staffing Headcount as at end July 2008	Comments
Director and the Support Section	1	2	D1 in post; and a short term contracted administrative assistant on a six-month contract.
Internal Audit Section	2	1	Senior Auditor (P4) in post ⁹ . A Head of the Internal Audit Section (P5) post is approved.
Investigation Section	1	1	Senior Investigator (P4) in post.
Evaluation Section	2	1	Senior Evaluator (P4) in post. A Head of the Evaluation Section (P5) has been recruited and will join WIPO on November 1, 2008.

15. Staffing issues that have challenged the introduction of internal oversight at WIPO for a considerable period of time are being overcome. The Program and Budget for 2008-2009 provided seven posts for IAOD. As noted in earlier reports, there are now clear needs, based on a detailed analysis of audit needs and risks, to have more internal auditors. The present estimated shortfall in needs for essential internal audit activity in 2008 is calculated to be well over three person years. WIPO are well below JIU benchmarks for the numbers of internal auditors expected to be in place for a UN organization of similar size and complexity – the JIU suggest there should be at least four internal audit staff¹⁰ at WIPO as against the single internal auditor we have currently.

16. IAOD's current priority staffing issue is the recruitment of internal audit posts in order to meet the fully demonstrated needs for urgent and high-risk internal audit work and move closer to accepted UN norms for internal audit activity. The detailed investigation work plan for 2008 also indicates the need for more human resources for the current heavy investigation case work. A detailed draft Evaluation Plan for 2008 is being prepared now that IAOD have a Senior Evaluator in post. The Director General will need to agree the Evaluation Plan for 2008; and, in due course, it will also be provided to the Audit Committee for comment.

17. The staff movements in the period were:

- The Senior Evaluator (P4) moved to another UN Agency in August 2007;

⁹ The staff member was on sick leave from March 13, 2008, and returned to work full-time on April 21, 2008.

¹⁰ Annex I to the JIU report on *Oversight Lacunae* (JIU/REP/2006/2).

- The Administrative Assistant (G6) was transferred from IAOD, in order to continue providing secretarial support for the Audit Committee, in November 2007;
- A short-term Secretary (G5) joined IAOD in November 2007 on a six-month contract (now extended to October 2008);
- A Senior Investigator and a Senior Evaluator (both P4) took up their posts in March and May 2008, respectively.

18. The IAC (paragraph 23) specifically requires the Internal Auditor to comment on the adequacy of resources allocated to internal oversight within the Organization. IAOD still do not have adequate staff to ensure the effective functioning of the internal oversight functions and to enable IAOD to achieve the objectives of its mandate. Under the IAC (paragraph 25) it is the Director General who, in consultation with the “Internal Auditor” (i.e., the Director, IAOD) ensures that the WIPO Internal Audit function (audit, investigation, inspection) comprises professional staff with sufficient skills, experience and professional knowledge.

2008-2009 IAOD Budget¹¹

Expenditure and Commitment	Approved Budget	Balance
1,701	3,422	1,721

19. Budget execution is currently slightly below forecast because not all approved posts were filled. Against the approved post total of 36 man months budgeted for the first half of 2008, some eighteen months’ (plus some two months of contracted experts¹² and six months for short-term administrative staff) work has been carried out.

20. During the period, increased use was made of expert contractors for various oversight activities (two investigations, three audits, an evaluation activity, and the inspection). It is planned to make more use of contracted experts in the next years, particularly in support of evaluation activities.

21. The overall IAOD Program and Budget proposals for 2008-2009, which were developed and then agreed by the Director General in 2007, were approved by the General Assembly in March 2008.

¹¹ In CHF thousands. Staff commitments are allocated annually.

¹² Through six separate contracts.

V. LOOKING FORWARD

22. Set out below are some of the main objectives and challenges for the next reporting period. The attainment of these goals is very much dependent on solving more quickly the resource and staffing issues already mentioned.

Internal Audit

23. The most urgent internal audit need is to strengthen the internal audit staff and carry out more audits to ensure that adequate assurance can be provided to the Director General and Member States of the effectiveness of internal control at WIPO. As part of the Annual Audit Plan and as a follow up on the IT Security audit, new audits are planned to be completed for IT Access Control and PCT operations in the last quarter of 2008. However, there are many important and high-risk audit areas in WIPO that have never been effectively audited by IAOD. In particular, in 2009 it is planned that internal audit work will start to be undertaken in other major business areas such as Madrid and Hague systems, covering both operations and revenues.

24. In parallel with carrying out audits it is also important to continue the development of professional internal audit staff working in accordance with the international internal auditing standards. IOAD will also continue to further develop its audit manual and other practice guidelines.

Investigation

25. The top priority continues to be to undertake needed investigation work in as timely and proficient a manner as possible. A key to achieving this aim is for the Investigation Section to finalize the Investigation Policy now in draft. The consultation process is expected to be a valuable opportunity to exchange views on key notions of fairness and process with stakeholders within the Organization. This exchange of views is in turn expected to inform the Investigation Manual already underway and to suggest areas where additional informal guidance, training and support are needed.

26. Indications are that the year to come will provide substantial opportunity to build understanding of the investigation function within the Organization and respect for its place in the Organization's overall Integrity and Ethics Systems. Lessons learned with each investigation, and over time, will feed into improved management and a more productive work environment. An adequate level of human resources will be critical to success in this area, and there is, in particular, a need to acquire expertise in the management of a highly technical investigation in the IT area.

Inspection

27. The results of the soon to be fully completed IAOD inspection review of the WIPO Integrity and Ethics Systems will be considered by WIPO senior management (the Director General has already requested that a special task force be set up to do this and that the review will contribute to the activities of the Organizational Improvement Project). Consideration will include dialogue across the Organization with a view to engaging stakeholders to address the suitability of individual components of the WIPO Integrity and Ethics Systems. An action plan will be agreed to take forward recommendations from the gap assessment review in 2009 that will help make the integrity and ethics process and system complete, more preventative

and better integrated. It is important for WIPO that a harmonized and fit-for-purpose Integrity and Ethics Systems (including the ability to quickly and efficiently investigate possible wrongdoing) are fully and effectively in place as soon as possible to support improved development of corporate values, staff conduct and management, financial declaration and disclosure systems, internal administration of justice, and compliance and discipline processes.

Evaluation

28. The rapid and effective implementation of the new WIPO Evaluation Policy will be a first critical step in again starting independent evaluations at WIPO (the last evaluation was carried out in 2004). This is possible now that we have a senior evaluator in post and further staff will take up their duties very soon.

29. The preparation of a 2008 evaluation plan has benefited from the consultation and validation process of the PPR which has provided the platform for assessing the readiness of the implementation of the evaluation policy, and facilitated the identification of areas in need of support. Before the full implementation of the evaluation policy and the further development of the evaluation section plan in 2009, further consultation work with key stakeholders will take place in order to increase their ownership and participation. The evaluation section, through its evaluation plan, envisages, in addition to carrying out specific evaluations, contributing towards:

- Strongly supporting the further institutionalization of an evaluation culture and appreciation of the benefits of evaluation;
- Continuing to help develop and strengthen program monitoring and evaluation systems;
- Increasing the results-based monitoring and evaluation capacity by providing training and specialized monitoring and evaluation advisory support to program implementers since it will assist the Organization to manage the shift from reporting on activities to more results-based reporting;
- Enhancing the learning culture and accountability structures within the Organization in order to encourage program implementers to report on the challenges and constraints they encountered during implementation and then find possible solutions.

V. CONCLUSIONS

30. The development and institution building of IAOD has continued in the period under review. It is now possible to foresee that with further work and additional human resources a strong and independent oversight department can become a reality. This will significantly strengthen WIPO internal controls and assist managers in improving all areas of management control, the delivery of high-quality services which provide good value for money, and ensure proper performance, accountability and stewardship of all WIPO activities and resources.

31. We have a good Internal Audit Charter (revised in September 2007), and the Director General has approved a first Evaluation Policy for WIPO and will soon be able to approve a first Investigation Policy. This will provide a sound procedural base for carrying out more audits, investigations and evaluations in the next reporting period. Issues

concerning lack of IAOD staffing are being overcome, with increasing the numbers of internal audit staff now the main priority for 2008.

[End of Annex and of document]