

Program and Budget Committee

Twenty-Fifth Session
Geneva, August 29 to September 2, 2016

REPORT BY THE WIPO INDEPENDENT ADVISORY OVERSIGHT COMMITTEE (IAOC)

prepared by the Secretariat

1. This document contains the Report by the WIPO Independent Advisory Oversight Committee (IAOC), prepared by the IAOC and covering the period September 1, 2015, to June 30, 2016.

2. The following decision paragraph is proposed:

3. The Program and Budget Committee (PBC) recommended to the WIPO General Assembly to take note of the Report by the WIPO Independent Advisory Oversight Committee (IAOC) (document WO/PBC/25/2).

[The Report by the WIPO Independent Advisory Oversight Committee follows]

ANNUAL REPORT BY THE
WIPO INDEPENDENT ADVISORY OVERSIGHT COMMITTEE
FOR THE PERIOD SEPTEMBER 1, 2015 to JUNE 30, 2016

June 30, 2016

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I. INTRODUCTION

1. Pursuant to its Terms of Reference, the WIPO Independent Advisory Oversight Committee (IAOC) submits an annual report to the Program and Budget Committee (PBC) and to the WIPO General Assembly (GA).
2. The IAOC was established in 2005. It is an independent, expert advisory and external oversight body which is a subsidiary body of the GA and of the PBC. The IAOC assists Member States in their role of oversight and in exercising their governance responsibilities.
3. The present report covers the period September 1, 2015 to June 30, 2016. Section II of this report provides an overview of IAOC quarterly sessions, composition of the Committee and working methods. Section III details matters discussed and reviewed by the IAOC during the reporting period.

II. QUARTERLY SESSIONS, COMPOSITION AND WORKING METHODS

Quarterly Sessions

4. During the reporting period, the IAOC held three quarterly sessions: from December 7 to 10, 2015 (39th session); from March 15 to 18, 2016 (40th session); and from May 30 to June 3, 2016 (41st session). In line with its Terms of Reference, the Committee held an information meeting with representatives of Member States following each session, and submitted a report to the PBC.

Composition and Selection Process for new members

5. The IAOC comprises seven members drawn from WIPO's geographical groups who serve in their personal capacity and independently of Member States. In accordance with its Terms of Reference and Rules of Procedure, the Committee elected a new Chair and Vice-Chair at its 40th session in March 2016; both members assumed their new offices with immediate effect. The Committee consists of the following members:

- Mr. Gábor Ámon, Chair (Group of Central European and Baltic States (CEBS));
- Mr. Egbert Kaltenbach, Vice-Chair (Group B);
- Ms. Mary Ncube, Chair (African Group);
- Mr. Anol Chatterji (Asian Group);
- Mr. Nikolay Lozinskiy (Group of Central Asian, Caucasus and Eastern European States (CACEEC));
- Mr. Fernando Nikitin (Group of Countries of Latin America and the Caribbean); and
- Mr. Zhang Guangliang (China)

The composition continues to reflect a proper mix and balance of skills, expertise and experience.

6. Five out of the seven members will leave the Committee at the end of 2016 and will be replaced in accordance with the selection process described in paragraph 28 of document WO/GA/39/13.
7. The IAOC met with the Secretary of the Selection Panel for new IAOC members and discussed the selection process and the Committee's role in it. The process involved an initial screening of the 136 applications by a consultant reporting to the Selection Panel,
8. The Committee was provided with 48 applications, determined by the consultant as meeting the eligibility requirements. Based on the Committee's assessment and rating of those applications, the Selection Panel will proceed with the selection process by establishing a

shortlist of candidates to be interviewed. Based on the interview results, the Selection Panel will transmit its recommendations to the PBC for its decision during its 25th session.

Working Methods

9. The Committee is non-executive, providing advice through its engagement with WIPO's Director General and other senior managers, the Director, Internal Oversight Division (IOD), and the External Auditor, based mainly on reports and information that it is provided with. It further deliberates on relevant matters internally to reach its conclusions.

Interaction with the Independent Audit Advisory Committee (IAAC) of the United Nations

10. Responding to an invitation from the IAAC of the United Nations, the Committee met with the IAAC members during its 39th session. The interaction centered on sharing views on key areas of focus, collaboration and possible coordination among oversight committees in the United Nations system, including sharing best practices. Topics discussed included follow-up on outstanding oversight recommendations, coordination of external and internal audit activities and risk management.

11. Subsequently, and in line with a recommendation of the Joint Inspection Unit (JIU) to strengthen interaction among the various oversight committees of the United Nations system, the Chair of the IAAC proposed to hold a meeting of the Chairs and Vice-Chairs of the oversight committees of the United Nations system later in 2016 to discuss topics and exchange experience of mutual relevance. The IAOC welcomes this initiative.

III. MATTERS REVIEWED

A. Internal Oversight

Internal oversight plan and work plan results

12. In accordance with the Internal Oversight Charter, the IAOC reviewed the draft internal oversight plan for 2016 and was satisfied that the proposed mix of oversight assignments focused on high risk and other priority areas. The Committee provided advice which included a better presentation of resource assumptions and of time budgets for the assignments planned with a view to ensuring that planned assignments are feasible and to strengthening monitoring of the plan's implementation. The Committee's suggestions were taken into account in finalizing the plan.

13. At each of the sessions, the IAOC reviewed the IOD Activity Report and discussed with the Acting Director, IOD the status of ongoing and planned assignments and other oversight activities. The Committee was pleased to note that, despite staffing constraints, the implementation of the oversight plan was generally on track.

Recruitment of a new Director, IOD

14. At the 39th session, the IAOC discussed with the Director General the recruitment process for the Director, IOD. Prior to its 40th session, the advice of the Committee was sought by the Secretariat, regarding certain proposed changes to the Vacancy Announcement of the post, with a view to enlarging the pool of potential candidates. The Committee discussed the proposed changes and provided its feedback, which the Secretariat fully accepted, and the Vacancy Announcement was posted accordingly on the WIPO website.

15. At the 41st session, the Director, HRMD briefed the Committee on the status of the recruitment process and its expected timeline. The Committee offered to provide its assistance to the Secretariat at an early stage of the process.

Performance Appraisal of the Acting Director, IOD

16. In accordance with the Internal Oversight Charter, the IAOC provided input into the annual performance appraisal of the Acting Director, IOD for the Director General to consider.

IOD Staffing

17. During each of its sessions, the IAOC reviewed the staffing situation of IOD. The Committee expressed concerns about the level of constraints resulting, *inter alia*, from the vacant position of Director, IOD, the early retirement of the Head, Evaluation Section, the absence on special leave of the Senior Evaluator and the extended leave of another staff member.

18. At its 41st session, the Committee noted that steps had been taken to improve the situation. The recruitment process for the Head, Evaluation Section was underway, a temporary replacement for the Senior Evaluator was on board and a new investigator had been recruited and was to report shortly, as a result of the Secretariat approving a new position.

Policy for Publication of Oversight Reports

19. In April 2015, after consultation with the IAOC, the Director, IOD issued the IOD Report Publication Policy, which provides a framework and establishes principles governing the publication of oversight reports. During the reporting period, the Committee has monitored the application of this policy and noted the repeatedly expressed need by Member States to confidentially access reports which are published in a redacted form or are withheld from publication. In order to address this issue, the Committee intends to propose, after consultation with stakeholders, an amendment to the Internal Oversight Charter.

Internal Audit

20. Over the period, the IAOC reviewed, together with IOD and Management, seven internal audit reports, ascertaining Management's agreement with the audit recommendations and their ownership of the implementation plan:

- Review of Business Continuity Management (IA 2015-01);
- Audit of the Management of WIPO Customer Services (IA 2015-07);
- Audit of Individual Contractual Services (ICS) Management (IA 2015-06);
- Pre-implementation and Data Migration Review of Taleo™ (IA 2016-01);
- Audit of Staff Performance Management (IA 2015-04);
- Audit of Business Solutions for IP Offices (IA 2016-02); and
- Report on Monitoring of Exceptions.

21. The Committee was pleased that IOD, in addition to regular performance audits, has adopted innovative approaches, such as "Continuous Auditing" of selected transactions and "Pre-Implementation Reviews" of projects.

Evaluation

22. The Committee reviewed the revised draft Evaluation Policy, to which it had previously suggested amendments, and was satisfied that the document was now focused and concise. The Committee provided additional suggestions, both substantive and editorial, to further improve the document. These suggestions, together with comments received from Member States, guided IOD in finalizing the Policy.
23. With the issuance of the Evaluation Policy in February 2016, all recommendations made by the External Quality Assessment of the evaluation function have been fully implemented.
24. The Committee also reviewed and provided suggestions on the draft Evaluation Manual.
25. The Committee contributed to an evaluation workshop titled *WIPO: Lessons and Ways Forward*, which was conducted by IOD in January 2016, by presenting its experience in interacting with IOD in the area of evaluation.
26. Over the period, the IAOC reviewed, together with IOD and Management, three evaluation reports:
 - Evaluation of Program 30: Small and Medium-sized Enterprises and Innovation (EVAL 2014-04);
 - Evaluation of Program 3: Copyright and Related Rights (EVAL 2015-01);
 - Evaluation of WIPO's Pilot Project on the Professional Development of Women (EVAL 2016-02).

Investigation

27. At each of its sessions, the Committee was briefed on the status of investigation cases and discussed with the Acting Director, IOD, relevant developments in the investigation case load. In cases of potential conflict of interests, the Committee was consulted by IOD and provided advice on how to proceed.
28. The IAOC reviewed the results of the External Quality Assessment of the investigation function and was pleased to note that the assessment confirmed IOD's conformity to generally accepted standards as reflected in the Uniform Principles and Guidelines for Investigations.
29. In order to address the recommendations of the External Quality Assessment, IOD prepared revisions to the Investigation Policy and the Investigation Manual. The IAOC has reviewed these proposed revisions as well as additional changes resulting from suggestions made by Management and by the Staff Council. The Committee proposed a number of changes to further improve the documents, in particular, by explicitly covering non-staff personnel who constitute an increasing and significant segment of employees in WIPO. The Committee also highlighted the need to refer cases of criminal conduct to the competent national law enforcement authorities.
30. The proposed revised Investigation Policy will now be made available to Member States for consultation, as required by the Internal Oversight Charter.
31. The IAOC encouraged the Acting Director, IOD to finalize and issue the Policy and the Manual at his earliest convenience.

B. External Audit

32. At its 39th session, the Committee welcomed the new Director of External Audit, who informed the IAOC that a procedure had been put in place by which open recommendations pertaining to the External Auditor's reports, particularly relating to financial audits, would be reviewed during the annual external audit.

33. The Committee was also informed that recommendations arising out of the External Auditor's reports were being uploaded into the TeamCentral database maintained by IOD and closure of recommendations was also being recorded in the same database. The Committee is pleased to note that initial difficulties faced by the External Auditor in using the TeamCentral database had been overcome.

34. Recommendations in the Executive Summary of the report of the External Auditor are all classified as high risk, whereas recommendations not included in the Executive Summary are considered as medium risk. Recommendations in the External Auditor's Management Letters, which do not find place in the report of the External Auditor are categorized as medium or low risk. The Committee raised the feasibility of revisiting the categorization of the priorities assigned to recommendations made by the External Auditor, depending on the remedial measures taken by Management or other developments which would affect such categorization.

35. The Director of External Audit shared with the Committee the Annual Audit Work Plan for the period June 2015 to May 2016 and discussed the selection criteria. The Committee was satisfied that the audit engagements planned complemented the 2016 Internal Oversight Plan and is convinced that effective coordination between the internal and external audit function is key to optimal oversight coverage.

Report of the External Auditor for the Financial Year 2015

36. At its 41st session, the Committee was informed by Management that the External Auditor had conducted its audit of the Financial Statements for the financial year ended December 31, 2015 between April and May 2016, and had issued a draft Management Letter on May 20, 2016 with a two-week response deadline. At the time of the session, the draft report of the External Auditor was not yet available. However, Management informed the Committee on matters arising out of the audit.

37. One issue raised by the External Auditor was the proper disclosure of an amount of Swiss francs 4.7 million received as outstanding fees for PCT filing from a particular National Patent Office. As no details of the exact years to which this amount related could be furnished, Management agreed with the External Auditor to exhibit this as a one-time revenue for the year 2015 with appropriate disclosure by way of notes to the Financial Statements and the Financial Report.

38. Management accepted the following audit recommendations made:

- A recommendation for WIPO to devise a mechanism for reconciling the revenue figure out of Patent Corporation Treaty (PCT) international fees with the figure based on PCT applications published for the relevant year;
- A recommendation for WIPO to re-assess the useful lives of assets in order to reflect a fair presentation of their value in the Financial Statements;
- A recommendation for WIPO to devise a policy for write-off of amounts that it is unable to return to applicants.

39. Management further informed the Committee that the External Auditor had indicated that an unqualified audit opinion on the Financial Statements would be given.

40. The Committee concurs with the External Auditor about the need to properly reconcile revenue from PTC fees with corresponding filings in the PCT, as pointed out in the Performance Audit of PCT. The Committee expects that the planned enhancement and development of the IT platform for transactions will help to address the situation.

41. In accordance with its Terms of Reference, the IAOC shall consider the reports of the External Auditor and provide comments for consideration by the PBC to facilitate its report to the General Assembly. As the deadline for the submission of the IAOC's annual report to the PBC is June 26, and as the External Auditor's report will only become available later, the IAOC will not be able to cover the External Auditor's report in its annual report. However, the IAOC aims at providing orally its comments on the External Auditor's report to the PBC.

C. Financial Reporting

42. Based on the unaudited Financial Statements for the financial year ended December 31, 2015, the Committee reviewed the Financial Position and the Financial Performance.

43. With regard to Financial Performance, the Committee noted that revenue totaled Swiss francs 381.9 million compared to 370.1 million in 2014. Expenses totaled 348.7 million compared to 333.2 million in 2014. WIPO registered a net surplus of 33.3 million, compared to 37.0 million in 2014.

44. The three most significant sources of income were PCT system fees at 275.39 million (278.60 million in 2014), Madrid system fees at 67.92 million (55.1 million in 2014) and assessed contributions at 17.8 million (17.9 million in 2014). The most significant expense categories were personnel expenditure at 216.3 million (216.4 million in 2014), contractual services at 72.1 million (63.6 million in 2014), operating expenses at 21.2 million (20.9 million in 2014), and travel and fellowships at 17.4 million (15.4 million in 2014).

45. Revenue recorded on an International Public Sector Accounting System (IPSAS) basis in respect of applications received under the PCT System in 2015 showed a decline when compared with the revenue in 2014 and yet the number of applications received continued to increase in 2015. This fall in revenue was partly attributed to a one-time spike in applications received in March 2014 as a result of a change in legislation within the United States of America. The spike had led to a proportionally higher number of publications in 2014 (PCT revenue is only recorded upon publication under IPSAS).

46. In respect of the Madrid System, there was a sharp increase in revenue over the previous year, which was attributed to the clearing of a large backlog of registrations which had been received in earlier years.

47. With regard to Financial Position, total assets as at December 31, 2015 amounted to Swiss francs 977.0 million, while total liabilities amounted to 697.9 million. Net assets were 279.1 million, a further increase from 2014 (245.8 million). The most significant assets were cash and cash equivalents at 489.5 million (474.5 million in 2014), land and buildings at 380.5 million (383.4 million in 2014), and intangible assets at 28.9 million (29.7 million in 2014). The most significant liabilities were advance receipts at 253.6 million (244.7 million in 2014), employee benefits at 171.4 million (161.3 million in 2014), borrowings due after one year at 88.7 million (110.0 million in 2014) and transfers payable at 84.1 million (83.6 million in 2014).

48. The Committee noted a significant decline in “other current liabilities”, with one of the contributing factors being the closure of a bank account previously operated by WIPO on behalf of a National Patent Office, with the transfer of responsibility for the operation of a bank account to the National Patent Office concerned. The National Patent Office would henceforth take over the handling of filing fees received in that country in connection with the processing of applications.

49. The Committee also noted that, as recommended by the External Auditors, a “Special Projects Reserve” had been included in the Statement of Financial Position to exhibit the balance remaining from the total amount authorized by Member States to finance projects from reserves. The closing figure stood at Swiss francs 23.7 million as against 27.2 million for the year 2014.

50. During the reporting period, the Committee was appraised by Management on the financial performance of WIPO on a regular basis. In its interaction with Management, the Committee also provided input into a number of matters, including the disclosure of contents of the WIPO Summary Statement of losses and write offs which is issued with the Financial Statements.

D. Monitoring the Implementation of Oversight Recommendations

51. In accordance with its Terms of Reference, the IAOC monitored the implementation of oversight recommendations. At each of its sessions, based on data provided by IOD’s central database TeamCentral, the Committee reviewed the status of implementation with a special focus on high risk recommendations. The Committee was informed that no recommendations were closed without implementation; therefore, there was no case of Management acceptance of residual risk.

52. As of June 2016, 161 oversight recommendations were outstanding, including 62 from external audits. Since the beginning of the reporting period in September 2015, 105 recommendations had been implemented and closed. During the same period, 89 new recommendations have been added to the database.

53. The IAOC was informed that IOD regularly reviewed the initial residual risk rating of all open recommendations to reflect the actual residual risk at the time of reporting. For this reporting period, IOD made no changes to the residual risk ratings of open recommendations. The Committee noted the implementation progress and acknowledged the efforts made by Management and by IOD in following-up on and addressing outstanding oversight recommendations.

E. Ethics and Ombudsperson

Ethics Office

54. In 2015, Member States expanded the mandate of the IAOC to also cover the ethics function. The IAOC’s Terms of Reference require the Committee to review and provide advice on the proposed annual workplan of the Ethics Office.

55. At each of its sessions, the Committee met with the Chief Ethics Officer, who shared her views on her role and priorities, such as building a greater awareness of ethics among staff members, and urging them to act in an ethical manner. The Committee clarified its oversight role for the ethics function and the Ethics Office, and its requirements and expectations in that regard.

56. At its 41st session, the Committee reviewed and provided advice on the proposed program of work of the Ethics Office, submitted in April 2016, which contained, *inter alia*, a list of the main activities undertaken, as well as activities planned or in progress. The Committee recommended to the Chief Ethics Officer to prepare the work plan in a different structure, prioritizing activities and indicating expected results, target dates and resource requirements. The activities should be grouped under the different areas of responsibility typically assigned to an Ethics Office in the United Nations system (norm setting and policy development, provision of confidential ethics advice, ethics training and outreach, administration of the Whistleblower Protection Policy; and administration of the Financial Disclosure Program.)

57. In this regard, the IAOC highlighted the need for a revision of the 2010 Office Instruction on the WIPO Ethics Office; for the development of a new WIPO Financial Disclosure Policy; and for a review of the WIPO Whistleblower Protection Policy, taking into account developments in the United Nations system in this area.

Ombudsperson

58. At its 39th and 40th sessions the Committee met with the Interim Ombudsperson who shared her observations that open communication is key for the Organization in terms of managing conflicts, the core function of which was to understand each other and to find “win-win” solutions to problems.

59. At its 41st session, the Committee met with the new Ombudsperson, who had assumed office in May, and together agreed on the need to make staff members better understand the different options for dealing with grievances and to promote the use of informal conflict resolutions before resorting to formal complaint mechanisms whenever suitable. The Ombudsperson emphasized the importance of providing consistent responses to staff members seeking advice or relief for the same matter from different offices.

60. The Committee requested and looks forward to receiving and discussing the end of assignment report of the outgoing Interim Ombudsperson.

F. Internal Controls and Risk Management

Enterprise Risk Management (ERM)

61. At its 39th session, an in-depth presentation was provided to the Committee on progress made on the implementation of the ERM Project. ERM is expected to be completed in the 2016/17 biennium. The Committee noted that implementation targets on the Risk Management Road Map for the period inclusive of the 2014/15 biennium had been achieved with the exception of one target – Performance reporting on risks to Member States. Management indicated that this would be undertaken in 2016. Furthermore, the Committee noted that three out of seven targets on the Road Map under 2016/17 had been achieved as at December 2015.

62. The Committee discussed with Management the possibility of revising one aspect of the categorization of risk into managed, significant and critical, as it appeared to convey that risks categorized as significant and critical did not have mitigation or management plans in place. The Committee took note of the training initiatives that had been implemented, including the development of course material.

63. The Committee was pleased to note that consideration of risk was now taken into account during the preparation of work plans and budgets and in the day-to-day program implementation and operations.

64. At its 41st session, the Management Team presented the Committee with an overview on recent updates to the Enterprise Risk Management system and on the current risk portfolio. The IAOC noted that Management is continuously monitoring risks both at the Program level and at the Organizational level, and that Management gives special attention to the most critical ones.

65. The Committee regularly reviewed the semi-annual risk management reports. In connection with the review and discussion of internal oversight reports, the Committee also requested the submission of the relevant risk registers, in order to ascertain Management's commitment to continuously improve the management of identified risks.

66. Overall, the Committee was satisfied with the ERM systems and processes in place.

Internal Control Framework

67. The Committee was informed that Management was mapping all key business processes and identifying and recording related controls in the ERM system. The Committee welcomed this initiative which is key to an effective internal control system. At the time of the 41st session, process mapping and controls recording had been completed in the area of finance, while it was still work in progress for recruitment and procurement. The Committee complemented Management on the results achieved so far, noting that the completion of this important project deserves high priority.

Procurement

68. At its 40th session, the Director, Procurement and Travel Division (PTD), briefed the Committee on WIPO's framework for procurement, major achievements reached in the biennium 2014/15 (upgrade of the ERP system, completion of the Vendor Performance Evaluation pilot phase, full implementation of the Contract Database, approved procurement plans for all units, and improved inter-agency cooperation), and priority projects for 2016. The Director, PTD pointed out that despite a 17 per cent decrease in procurement expenditure compared to 2014, the volume of Purchase Orders had increased by 23 per cent, emphasizing that the increase in volume was managed by automating systems and increasing administrative efficiency.

69. The Director, PTD also informed the Committee that PTD was preparing an Office Instruction on a WIPO Vendor Sanction Policy; the IAOC welcomed this initiative and offered its advice in finalizing the new Policy. The Committee acknowledged the efforts made to increase efficiency in the procurement process, while at the same time maintaining strong internal controls.

G. Administration and Management

70. During its quarterly sessions, the IAOC received briefings on some of WIPO's Programs.

The Hague Union

71. At its 39th session, the Director of The Hague Registry (Program 31), Brands and Design Sector, briefed the Committee on the objectives and advantages of The Hague system, and on the operations and challenges of the system. Notwithstanding the many challenges the Program encounters, the Committee was pleased to note the system's potential to develop to be sustainable and efficient.

The Madrid System

72. At its 40th session, the Director of the Madrid Registry (Program 6A), Brands and Design Sector, briefed the Committee on the strategic and operational risks facing the Madrid system as well as the long-term strategy to continuously improve the quality of service. He also explained the indicators used to measure the system's performance, such as the use of the system and the system's market share.

Safety and Security

73. At the 40th session, the Chief Security Officer briefed the Committee on the measures put in place to ensure security and safety of the WIPO campuses, staff, visitors, and delegates. Several of these measures had been implemented as part of the UN H-MOSS project that ended in 2015, and the final project report was presented to the Member States at the 2015 General Assembly.

74. The Committee was informed that the transition to a new security guard services company worked out to generate cost-savings and that the new contract would ensure better performance management of the outsourced security services.

75. Security and safety audits of the WIPO External Offices were conducted in line with the UN H-MOSS standards, and had been executed jointly with the host country/countries, with over 80 per cent of the audit findings remediated.

76. The Committee welcomed the effort made to raise staff awareness of the need for increased vigilance in the face of the changing threat landscape on a local, regional and global level.

Construction Projects

77. At its 39th session, the Committee met with the Assistant Director General, Administration and Management Sector, and the Director, Premises Infrastructure Division. The Committee noted that a comprehensive briefing had been presented to the General Assembly at its last session in October 2015. The Committee was pleased to note that, as of the meeting date, only two accounts with companies and suppliers and one account with professional specialists remained to be fully validated and agreed. Management was confident that these remaining accounts could be finalized before the end of 2015. Management has subsequently informed the Committee that the remaining two accounts with companies and suppliers were fully validated and agreed by the end of December 2015, while the remaining account with a professional specialist was fully validated and agreed in January 2016.

IV. CLOSING REMARKS

78. The IAOC wishes to thank the Director General, Management, the Acting Director, IOD, the Chief Ethics Officer and the Ombudspersons for their availability, clarity and openness in their interactions with the IAOC, and timely provision of documents. January 2016.

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