

Program and Budget Committee

Fortieth Session
Geneva, June 15 to 19, 2026

ANNUAL OPINION ON GOVERNANCE, RISK MANAGEMENT AND INTERNAL CONTROLS BY THE DIRECTOR, INTERNAL OVERSIGHT DIVISION

prepared by the Secretariat

This document presents the first annual opinion on WIPO's governance, risk management and internal controls for the year ending December 31, 2025, by the Director, Internal Oversight Division (IOD). It addresses the External Auditor's recommendation that IOD provide an annual opinion on WIPO's governance, risk management and control environment to provide Member States with additional assurance on these key areas of oversight and support the Director General in preparing the Statement on Internal Control (document [WO/PBC/33/5](#)).

**Annual Opinion on Governance, Risk Management, and Internal Controls
By the Director, Internal Oversight Division
For the year ending December 31, 2025**

Respective responsibilities

Under Financial Regulation 5.1, the Director General shall establish frameworks for Results-Based Management, Enterprise Risk Management, and internal controls. These frameworks shall be components of the Organization's accountability framework, providing assurance on performance, results, and the effective and economic use of resources to Member States.

Under Financial Regulation 5.2, the Director General shall establish an internal control framework and system in accordance with relevant and prevailing best practices.

In accordance with paragraph 34 of the Internal Oversight Charter, based on the scope of work undertaken, the Director, IOD shall issue an annual overall opinion on the adequacy and effectiveness of the governance, risk management, and control processes that impact the achievement of WIPO's objectives and Expected Results.

Independence

In accordance with paragraph 52 (i) of the Internal Oversight Charter, IOD was independent in 2025 in performing its work.

Basis of Opinion

The 2025 Opinion was informed by:

Area	Report issued	Conclusion	Link to the published report
Governance	IOD Governance, Risk and Compliance Opinion, Building Blocks: Governance (Strategic-level)	● Understanding obtained	Link
Governance	IOD GRC Opinion, Building Blocks: Governance (Operational-level)	● Understanding obtained	Link
Risk Management	IOD GRC Opinion, Building Blocks: Risk Management	● Understanding obtained	Link
Key organization controls	IOD GRC Opinion, Building Blocks: Testing of Key Organization Controls	● Satisfactory	Link
Services provided by Information Technology Divisions	<ul style="list-style-type: none"> • IOD GRC Opinion, Building Blocks: Information Security Section, Security and Information Assurance Division (SIAD) • IOD GRC Opinion, Building Blocks: United Nations International Computing Centre (UNICC) • IOD GRC Opinion, Building Blocks: Information and Communications Technology Department (ICTD) and Cloud Service Providers 	● Understanding obtained	Link Link Link
Internal Audit	WIPO Arbitration and Mediation Center – Business Process Review ¹	● Satisfactory	
Internal Audit	Vulnerability Assessment and Black Box Penetration Testing of eDossier and WorldServer ¹	● Satisfactory, some improvements needed	

¹ Not published pursuant to paragraph 40 of the WIPO Internal Oversight Charter.

Area	Report issued	Conclusion	Link to the published report
Internal Audit	WIPO Youth Engagement Process Review	● Satisfactory, some improvements needed	Link
Internal Audit	Audit of Investment Management at WIPO	● Satisfactory, some improvements needed	Link
Internal Audit	Audit of Five Procurement Risk Areas	● Partially Satisfactory, Major improvements needed	Link
Internal Audit	Internal Audit of WIPO Office in China	● Satisfactory	Link
Internal Audit	Internal Audit of the Hague Registry	● Satisfactory, some improvements needed	Link
Management Implication Reports (MIR)	<ul style="list-style-type: none"> • Special Education Grant² • Contracting of Agency Workers and Individual Contractor Services (ICS)² • Direct Purchase Processes² 	● Satisfactory, some improvements needed	
Open recommendations	Follow up on open recommendations throughout 2025	● Satisfactory, some improvements needed	Link

Management agreed to corrective actions in areas where improvements were noted, and their timely and effective implementation will be critical to reducing residual risk.

Engagements conducted to obtain an understanding of governance, risk management, and selected enabling functions did not identify issues of such significance as to alter the overall opinion.

Overall Opinion

Based on the risk-based scope of work undertaken in 2025, and in accordance with paragraph 34 of the Internal Oversight Charter, it is the opinion of the Director, IOD, that WIPO's governance, risk management, and internal control processes were, in aggregate, satisfactory, with some improvements needed. The work performed indicates that these processes were generally established and functioning. The issues identified were not assessed as significantly affecting the achievement of the Organization's objectives and Expected Results.

Julie Nyang'aya
Director, Internal Oversight Division

Date: March 23, 2026

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² Not published pursuant to paragraph 40 of the WIPO Internal Oversight Charter.