

Internal Oversight Division

Providing independent oversight



Who we are

WIPO's Internal Oversight Division (IOD) works to deliver improved accountability, organizational learning, value for money, stewardship, internal control and corporate governance through effective and independent oversight.

Our mission

We enhance and protect organizational value by providing risk-based and objective assurance, advice and insight.

Our vision

We serve WIPO through independent oversight.

What we do

Internal audits

We conduct internal auditing, an independent and objective assurance and consulting activity designed to add value and improve WIPO's operations. The audit process helps WIPO to accomplish its objectives and achieve desired results by applying a systematic, disciplined approach to assess and improve the effectiveness of WIPO's risk management, control and governance processes.

Our audits are conducted in accordance with WIPO's Internal Oversight Charter and International Standards for the Professional Practice of Internal Auditing, established by the Institute of Internal Auditors (IIA) and adopted by the Representatives of Internal Audit Services (RIAS) of the United Nations.

Evaluations

Our evaluation process provides evidence-based information that is credible, reliable and useful. It has been designed to support three main goals, namely: accountability, organizational learning and knowledge generation.

The process measures performance against established evaluation criteria, including: relevance, effectiveness, efficiency, impact and sustainability.

Evaluations are conducted in compliance with WIPO's Internal Oversight Charter and the norms and standards of the United Nations Evaluation Group (UNEG).



Investigations

We conduct investigations into allegations of misconduct and other wrongdoings involving or affecting WIPO's staff, assets and activities.

Investigations are conducted in accordance with:

- WIPO's Internal Oversight Charter, IOD's Investigation Policy and IOD Investigation Manual;
- The Uniform Principles and Guidelines for Investigations endorsed by the Conference of International Investigators (CII); and
- Investigation good practices, as promoted by the Association of Certified Fraud Examiners (ACFE).

A hotline is available for the reporting of misconduct or other wrongdoing. All reports are considered highly confidential and can be made anonymously.



Audits, evaluations and investigations: What is the difference?

- **Audits** are employed to assess WIPO's **system of internal controls, risk management and governance processes** to:
 - provide reasonable assurance on the effectiveness and efficiency of its operations;
 - ensure compliance with its rules and regulations; and
 - verify completeness and accuracy of its operational and financial information.
- **Evaluations** describe the analytical assessment of WIPO's intellectual property projects, programs and crosscutting organizational themes, to improve their implementation, and to support decision-making and future planning.
- **Investigations** are fact-finding inquiries into potential misconduct and wrongdoing in order to determine whether they have occurred and if so, the person or persons responsible. Investigations may be conducted by IOD either as a response to allegations received, or proactively based on identified risks.

For further information,
please contact: iod@wipo.int
or visit: [www.wipo.int/
about-wipo/en/oversight/iaod](http://www.wipo.int/about-wipo/en/oversight/iaod)

Investigation hotline:
Phone: +41 22 338 8001
Email: hotline.investigation@wipo.int
[www.wipo.int/about-wipo/
en/oversight/iaod](http://www.wipo.int/about-wipo/en/oversight/iaod)

Why we exist

Why is our work so important?

As a functionally and operationally independent division of WIPO, the IOD promotes good governance, professionalism and improved accountability through timely audits, evaluations and investigations.

Our work not only enables WIPO's management team to fulfil its responsibilities effectively, but also supports the achievement of WIPO's mission, goals and objectives. We do this by:

- Conducting objective assessments of management processes;
- Ensuring good stewardship of both the monetary and physical resources of the organization;
- Assessing the adequacy and effectiveness of internal controls, risk management and governance processes, and making recommendations to improve them;
- Providing reasonable assurance as to whether WIPO's operations are in conformity with its governing regulations;
- Fostering organizational learning and accountability through transparent and participatory oversight processes; and
- Verifying the implementation of recommendations made by the IOD for improvement.

Who oversees oversight?

- The Director, IOD, reports administratively to the Director General, but is not part of WIPO's operational management team. Director, IOD, is advised by the Independent Advisory Oversight Committee (IAOC) and presents an annual report to the Program and Budget Committee and the General Assembly of WIPO.
- To ensure the IOD's independence, the IOD Charter provides for a fixed, non-renewable six-year term for the Director role.
- The IAOC, whose seven external experts are appointed by the General Assembly, provides advice on IOD's strategy, work plan and progress, and considers issues arising from its audits, evaluations and investigations.
- All functions within the IOD periodically undergo independent external review to assess IOD practices against professional standards.
- The IOD, like any other WIPO function, is subject to external audit.

Coordination and cooperation

The Director, IOD, liaises and collaborates frequently with other internal and external providers of assurance services, such as the External Auditor, Joint Inspection Unit, Risk Management Group, to ensure the effective coordination of activities and proactive information sharing. As and when required, the Director, IOD, also works closely with WIPO's Chief Ethics Officer and the Ombuds-person. The Director, IOD, takes advice from the Independent Advisory Oversight Committee (IAOC) in the exercise of his/her functions.

The IOD is an active member of the Group of Representatives of Internal Audit Services of the United Nations Organizations, Multilateral Financial Institutions and Associated International Organizations (RIAS) and of the United Nations Evaluation Group (UNEG), and United Nations Representatives of Investigation Services (UNRIS) which aim to promote collaboration and common positions among its members.

The IOD also participates in the annual networking meetings of the UN representatives of audit, evaluation and investigation and international conferences of the institute of internal auditors, to share experiences and identify best practices, to keep abreast of the evolving environment of internal audit, evaluation, investigation and related oversight functions.



World Intellectual Property Organization
34, chemin des Colombettes
P.O. Box 18
CH-1211 Geneva 20
Switzerland

Tel: +41 22 338 91 11
Fax: +41 22 733 54 28

For contact details of WIPO's
External Offices visit:
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