



WORLD TRADE
ORGANIZATION

RESTRICTED

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Committee on Budget, Finance and Administration

**ANNUAL REPORT
ON THE ACTIVITIES OF THE OFFICE OF INTERNAL OVERSIGHT (OIO)
2020-2021**

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1 BACKGROUND

1.1. The Office of Internal Oversight (OIO) provides for a professional, independent, objective and documented assessment of management practices, expenses, budgetary control and allegations of misconduct, through the conduct of internal audits, investigations and any other forms of assessment that may be needed in respect of management, staff and resources of the WTO.

1.2. Pursuant to Administrative Memorandum No.974¹, the OIO shall report annually to the Committee on Budget, Finance and Administration (CBFA) providing, for information, an overview of the activities conducted during the year and indicating any circumstances that it considers may have affected its independence or otherwise impeded its ability to fulfil its functions.

1.3. In the first section of this report, the Head of the OIO confirms the independence of the internal oversight function at the WTO. The second section of the document is dedicated to the budget and staffing of the OIO. The third section of the document provides details on the activities conducted between July 2020 and May 2021 (11 months). Finally, the OIO's priorities for 2021-2022 are described in the last section of the report.

2 INDEPENDENT STATUS OF THE OIO

2.1. Pursuant to Administrative Memorandum No.974², and consistent with the standards of the International Professional Practices Framework (IPPF)³, the OIO shall remain independent and free from interference when performing its work, and shall confirm its independence to a level within the Organization that allows the internal oversight activity to fulfil its responsibilities.

2.2. Based on this requirement, the Head of the OIO shall confirm to the Director-General and to the CBFA, every year, that the OIO remained functionally and operationally independent from the WTO Secretariat and its Members in the conduct of its duties.

2.3. In this framework, the Head of the OIO hereby certifies that no circumstances have affected, in fact or appearance, the independence of the OIO or impeded its ability to fulfil its functions and responsibilities in an impartial, unbiased, objective and independent manner. Neither the Director-General nor any other WTO senior official have interfered with the work of the OIO.

2.4. Furthermore, the OIO has received full and unrestricted access to all WTO records and staff members whenever needed. The Head of the OIO has also been granted direct and unrestricted access to the Director-General (or the Deputy Directors-General, while acting *ad interim* jointly as Director-General), senior management and the Chair of the CFBA.

3 BUDGET AND STAFFING

3.1. In accordance with the International Standards for the Professional Practice of Internal Auditing (Institute of Internal Auditors (IIA) Standard 2030), the Head of the OIO must ensure that internal oversight resources are appropriate, sufficient and effectively deployed to achieve the OIO's work plan.

3.1 Budget

3.2. The OIO has its own operational budget, which was determined by the Director-General upon the entry into function of the current Head of the OIO (i.e. September 2016).

¹ Administrative Memorandum No.974 – *Office of Internal Oversight*, OFFICE(15)/101, 30 November 2015 – par. 35.

² Administrative Memorandum No.974 – *Office of Internal Oversight*, OFFICE(15)/101, 30 November 2015 – para. 7-11.

³ The International Professional Practices Framework (IPPF) is the conceptual framework promulgated by the Institute of Internal Auditors (IIA) that organizes authoritative guidance for performing and promoting professional internal auditing activities. The International Standards for the Professional Practice of Internal Auditing are part of the IPPF – For more details: <https://na.theiia.org/standards-guidance/Pages/Standards-and-Guidance-IPPF.aspx>.

3.3. The annual budget of the OIO increased by 11 per cent in 2021 (i.e. for a total CHF 485,200), as a result of the recruitment of an Investigator at Grade 7 (instead of Grade 6). The budgets and actual costs for 2020 and 2021 (up to 30 April 2021 – i.e. 4 months) are detailed in Table 1 – *Budget and actual costs of the OIO (in CHF)*.

Table 1 Budget and actual costs of the OIO (in CHF)

Account Description	2021		2020	
	Budget	Actuals (30 April)	Budget	Actuals
Staff / Salary (including pension)	462 200	146 337	410 900	398 343
Special Service Agreements	15 000	255	15 000	0
Air & Rail Transportation	8 000	0	8 000	0
TOTAL	485 200	146 592	433 900	398 343

3.4. The OIO consumed 92 percent of its annual budget in 2020, and 30 percent of the budget in 2021 (up to 30 April 2021 – i.e. 4 months).

3.2 Staffing

3.5. Since May 2020, the OIO is composed of a Head of Office (Grade 10), an Investigator (Grade 7) and an Administrative Assistant (Grade 4).

3.6. The current Head of the OIO has a five-year non-renewable term of office, which will end in September 2021. The process for recruiting the new Head of the OIO was initiated on 15 April 2021 (Vacancy Notice EXT/F/21-16) and is expected to be completed before September 2021.

3.7. The current Head of the OIO will discuss with the recently appointed Director-General the necessity to further align the OIO's budget and staffing to the requirements of the office.

3.8. Also, pursuant to Administrative Memorandum No.974⁴, the OIO's operational budget and staffing requirements shall be determined by the Director-General upon the entry into function of each new Head of the OIO, further to a recommendation of the latter. Hence, the new Head of the OIO will discuss the OIO's budget and staffing requirements for the next five (5) years with the Director-General and provide recommendations in this respect.

4 ACTIVITIES CONDUCTED BY THE OIO SINCE JULY 2020

4.1. The activities of the OIO in 2020-2021 were organized around the following five (5) pillars:

- 1) Promote high standards of ethical behaviour;
- 2) Assess the quality of the internal oversight functions;
- 3) Conduct administrative investigations;
- 4) Perform internal audits; and
- 5) Provide support and advice to management and stakeholders.

4.1 Promote high standards of ethical behaviour

4.2. The OIO continued to advocate for the promotion of a respectful, harmonious, inclusive and ethical working environment across the WTO.

⁴ Administrative Memorandum No.974 – *Office of Internal Oversight*, OFFICE(15)/101, 30 November 2015 – par. 12.

4.3. It actively participated in the "Respect&Harmony@WTO" programme, which aims at promoting a more harmonious and safe work environment at the WTO, free from discrimination, harassment and abuse of authority.⁵ More than 80 percent of WTO Fixed Term and Regular staff members have now successfully completed the mandatory Respect&Harmony@WTO e-learning programme.

4.4. The OIO also continued to actively participate in the Working Group on Ethics, which is responsible for reviewing the WTO Standards of Conduct and designing trainings/workshops on Ethics.

4.5. Furthermore, the OIO participated in several Ethics-related virtual events and workshops co-sponsored by the Human Resources Division (HRD) Learning Service and Career Development Section, such as webinars on Ethics (17 and 23 November, and 1 and 15 December 2020), induction sessions for newly hired staff members (3 and 8 December 2020, and 4 May 2021), workshops on Micro-aggressions (4 and 6 May 2021) and workshops on Courage and Speaking up (27 May 2021).

4.6. The OIO and the HRD Learning Service and Career Development Section have also been exploring the possibility of having a dedicated Ethics Officer at the WTO. Several options are currently being analysed, such as sharing the position with another International Organization or contracting a part-time expert.

4.7. In order to be acquainted with good practices applied in other International Organizations, the OIO actively participated in several professional forums, such as those held by the Representatives of Internal Audit Services (RIAS), the Representatives of Investigations Services (RIS) and the Ethics Network of Multilateral Organizations (ENMO). These forums are meant for the heads of internal audit/investigations/ethics services of International Organizations to establish guidance for internal audit/investigations/ethics in the international public sector.

4.8. In addition, the OIO participated to several virtual conferences, such as the International Federation of Red Cross and Red Crescent (IFRC) Conference on Fraud (16-22 November 2020) and the 21st Conference of International Investigators (CII, 3-6 May 2021). The objectives of these conferences were to enable and enhance close cooperation and collegiality among the investigative offices of the participating organizations and to facilitate the exchange of information and the discussion of critical integrity issues and new developments.

4.2 Assess the quality of the internal oversight functions

4.9. At the request of the World Intellectual Property Organization (WIPO), the OIO conducted an External Quality Assessment (EQA) of WIPO's Investigation function. The principal objectives of the EQA were to evaluate the effectiveness of WIPO's Investigation function in carrying out its mission, by (1) Assessing the conformity of WIPO's Investigation function to the standards set forth in the Uniform Guidelines for Investigations endorsed by the CII, the WIPO Internal Oversight Charter and the WIPO Investigation Policy; and (2) identifying opportunities to enhance the Investigation function's resource management, work processes and overall value to WIPO. The EQA report was submitted to the Director of WIPO's Internal Oversight Division on 18 December 2020.

4.10. The OIO decided to conduct a similar exercise in order to (self)-assess the quality and compliance of its investigation activities. The results of the Quality Self-Assessment of the OIO's Investigation function are detailed in Annex 5 - *Investigation Function – Quality Self-Assessment*.

4.11. According to the Quality Self-Assessment, the OIO Investigation function generally complies with 91 percent of the standards set forth in the Uniform Guidelines for Investigations (i.e. 31 out of 34 standards). The OIO partially complies with the three (3) other standards. The revised Procedure for Administrative Investigations and Disciplinary Actions, which is currently being reviewed by the Joint Advisory Committee, contains provisions for accepting anonymous complaints (Standard 22) and reinforcing the protection of whistle-blowers against retaliation (Standard 12). Additionally, the OIO will liaise with the Office of the Legal Counsel to discuss the possibility of including, whenever possible, provisions in contracts with third parties specifying that they shall cooperate with an administrative investigation (Standard 15).

⁵ Based on Administrative Memorandum No. 985 – *Right to Work in an Environment free from Discrimination, Harassment and Abuse of Authority*, OFFICE(18)/37, 30 April 2018.

4.12. Separately, the OIO also conducted a Quality Self-Assessment of its Internal Audit function. The results of the Quality Self-Assessment of the OIO's Internal Audit function are detailed in Annex 4 – *Internal Audit Function – Quality Self-Assessment*.

4.13. According to the results of the Quality Self-Assessment, the OIO Internal Audit function fully or partially complies with all the IIA Standards and Rules of Conduct except IIA Standard 1000 (i.e. "*The internal audit charter must be approved by the board or audit committee*").

4.14. The OIO identified the following main areas of improvement in order to fully comply with all the IIA Standards:

- 1) The Internal Oversight Charter (i.e. Administrative Memorandum No.974⁶), defining the purpose, authority, and responsibility of the OIO, should be reviewed to include the definition of internal auditing and to recognize the nature of consulting engagements. The revised Charter should be submitted to the Director-General and the CBFA for discussion and approval;
- 2) An External Quality Assessment should be conducted (by an independent assessor);
- 3) The resource limitations of the OIO shall be discussed with the new Director-General; and
- 4) The effectiveness of risk management processes at the WTO should be evaluated once the Governance and Risk Management Officer had been appointed.

4.15. The OIO is committed to provide high quality professional services to its stakeholders. Therefore, the OIO will continue its efforts to implement the above-mentioned areas of improvement, to achieve full compliance with the Code of Ethics and IIA Standards and to closely monitor the relevance, efficiency and effectiveness of its activities.

4.3 Conduct administrative investigations

4.16. The OIO is the exclusive entity at the WTO responsible for investigating allegations of violations of any WTO norm applicable to staff members, irrespective of the nature of their contracts, and for transmitting to the Director-General⁷ the results of such investigations.

4.17. Between July 2020 and May 2021, the OIO was contacted 12 times for potential allegations of misconduct ("*intakes*"). The OIO conducted a detailed analysis of each of these intakes⁸. Whenever the intakes were related to workplace issues (e.g. conditions of employment, relations with supervisors or colleagues or performance management) and not to misconduct, the concerned persons were redirected to other channels available at the WTO for addressing such grievances (such as the internal/external Mediators, the WTO Staff Counsellor, the Medical Service, the Staff Welfare Officer, the Staff Council and/or HRD).

4.18. The intakes recorded by the OIO were classified into the following categories:

- 1) Financial/Procurement fraud;
- 2) Benefits and entitlements abuse;
- 3) Moral harassment and/or abuse of authority;
- 4) Sexual harassment;

⁶ Administrative Memorandum No.974 – *Office of Internal Oversight*, OFFICE(15)/101, 30 November 2015.

⁷ Or, in the case of an alleged violation by the Director-General, a Deputy Director-General, or a member of the Office of the Director-General, to the Chairs of the General Council and of the CBFA.

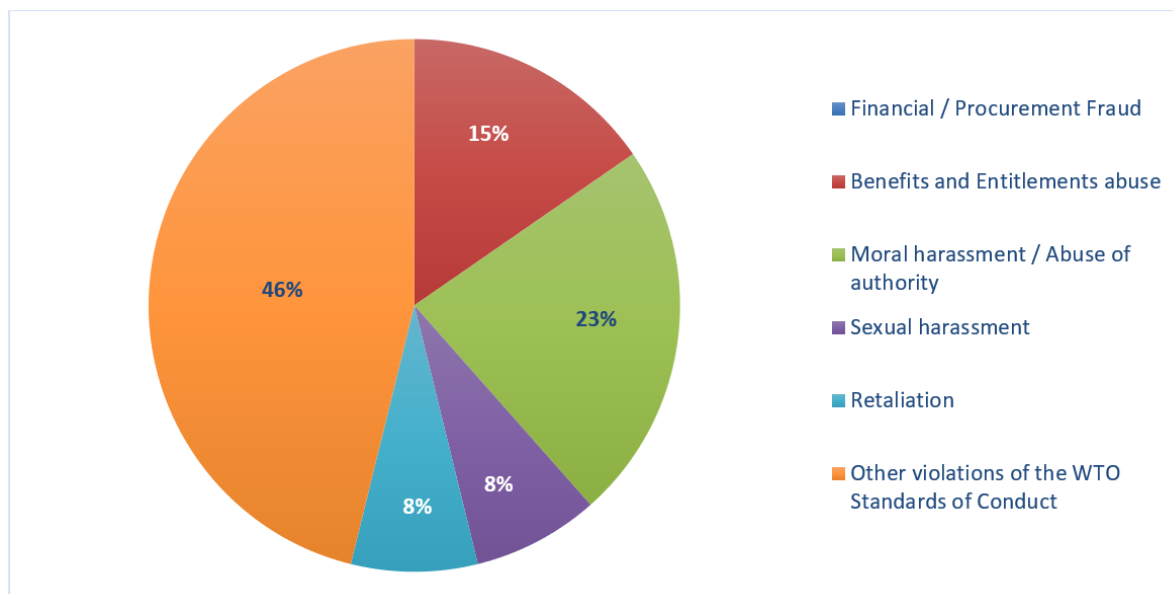
⁸ Two (2) intakes are currently still in the preliminary assessment phase.

5) Retaliation; and

6) Other violations of the WTO Standards of Conduct.

4.19. The percentage of intakes per category of misconduct is provided in Chart 1 – *Intakes recorded per category (July 2020 – May 2021)*.

Chart 1 Intakes recorded per category (July 2020 – May 2021)



4.20. No cases of alleged financial and/or procurement fraud were reported to the OIO between July 2020 and May 2021.

4.21. The OIO was involved in five (5) investigations between July 2020 and May 2021. A summary of these investigations is provided in Table 2 – *Summary of investigation cases (July 2020 – May 2021)*.

Table 2 Summary of investigation cases (July 2020 – May 2021)

Type of allegation	Investigation opened	Potential loss (in CHF)	Status	Allegations substantiated	Sanction applied
Breach of confidentiality	Yes	0	Closed	Yes	Yes
Retaliation	(1)	0	Closed	No	-
Conflict of interest	Yes	0	Closed	(2)	-
Benefits and Entitlements abuse	Yes	8'997	Closed	No	-
Moral harassment and abuse of authority	Yes	0	Ongoing	-	-

(1) The investigation was conducted by an external investigator.

(2) The investigation was closed following the resignation of the concerned staff member.

4.22. The investigations were conducted in accordance with the WTO procedure for administrative investigations⁹ and the Uniform Guidelines for Investigations.¹⁰

4.23. The Head of the OIO confirms that the Director-General, the Deputy Directors-General and the members of the Office of the Director-General (DGO) have not been the subject(s) of the investigations.

4.24. Finally, the OIO participated in several internal disciplinary proceedings and, whenever requested, provided support to the Joint Disciplinary Board (JDB) and the Joint Appeals Board (JAB).

4.4 Perform internal audits

4.25. The OIO's risk-based Internal Audit Plan for 2020-2021 was presented to the CBFA in October 2020¹¹ and is detailed in Annex 2 - *Internal Audit Plan for 2020 - 2021*.

4.26. Due to resource limitations, priorities identified by the new External Auditor, the implementation of new IT systems, the COVID-19 situation and the fact that administrative investigations take precedence over its other official duties¹², the OIO was unable to complete all of the assignments initially included in the Internal Audit Plan.

4.27. The OIO continued monitoring the implementation of internal audit recommendations (based on input collected from the concerned Divisions), as well as of the recommendations made in the Trade-Related Technical Assistance external evaluation. The OIO reported separately to the CBFA on this matter, on 19 April 2021.¹³

4.5 Provide support and advice to management and stakeholders

4.28. The OIO provided independent advice to the Director-General (or Deputy Directors-General, while acting *ad interim* jointly as Director-General), senior management and staff members to help them maintain and promote high standards of ethical behaviour, and fulfil their responsibilities toward the Organisation and its Members. In this regard, the OIO provided assurance support to several Divisions, whenever requested, in order to improve the effectiveness of governance, risk management and control processes, and to respond to potential ethical dilemmas.

4.29. The OIO also responded to *ad hoc* requests and questions from Members.

4.30. Finally, the OIO provided support to the previous and new External Auditors (i.e. the German Supreme Federal Audit Authority (Bundesrechnungshof) and the French Cour des Comptes, respectively), whenever requested. Frequent meetings were held with the External Auditors, in order to share information and leverage the coherence and complementarity of both audit functions. The OIO considers that the collaboration and communication with the previous and new External Auditors has been positive and constructive.

5 INTERNAL OVERSIGHT ACTIVITY FOR 2021-2022

5.1. The OIO's priorities for 2021-2022 are mainly derived from an assessment of the major risks and mitigating controls at the WTO, IPPF requirements and input received from WTO Senior Management and Members.

⁹ *Provisional Procedure for Administrative Investigations and Disciplinary Actions*, OFFICE(14)/17, 16 October 2014.

¹⁰ For more information on the Uniform Guidelines for Investigations, see: http://www.conf-int-investigators.org/?page_id=415.

¹¹ WT/BFA/W/532 – *Annual report on the activities of the Office of Internal Oversight 2019-2020*, 25 September 2020.

¹² *Provisional Procedure for Administrative Investigations and Disciplinary Actions*, OFFICE(14)/17, 16 October 2014, par. 1.30.

¹³ WT/BFA/W/545 – *Status of internal audit recommendations (March 2021)*, 24 March 2021.

5.2. The OIO identified the following priorities for 2021-2022:

- 1) The Internal Oversight Charter (i.e. Administrative Memorandum No.974¹⁴) will be reviewed and submitted to the Director-General and the CBFA for discussion and approval.
- 2) In accordance with IIA Standard 1300 – *Quality assurance and Improvement program*, an External Quality Assessment of the OIO's Internal Audit function will be conducted by a qualified independent assessor. The results of this exercise will be communicated to the Director-General and the CBFA.
- 3) The OIO will continue to conduct outreach activities, aiming at promoting an ethical culture at the WTO, increasing the (internal and external) visibility of the OIO and strengthening the mechanisms in place at the WTO for addressing grievances and ethical dilemmas. The OIO will also continue collaborating with HRD and the other Divisions for the promotion and maintenance of a culture of integrity and honesty at the WTO.
- 4) The OIO will conduct the assignments included in the internal audit plan for 2021-2022, detailed in Annex 3 - *Internal Audit Plan for 2021-2022*. The internal audit plan may need to be adapted in response to changing risks and/or priorities at the WTO (and the arrival of the new Head of the OIO).
- 5) The OIO will continue conducting administrative investigations and providing support in disciplinary proceedings, as needed.
- 6) The OIO will also continue providing support and advice to management, staff and stakeholders on the effective discharge of their responsibilities and will regularly assist the Divisions in the implementation of internal audit recommendations. Furthermore, the OIO will continue providing informal and formal advice on initiatives, policies, agreements or project implementation.
- 7) Finally, the OIO will continue networking with other International Organizations with the objective of sharing good practices and keeping each other apprised of the latest professional developments in internal audit, ethics and investigations. The OIO will also maintain its active participation in professional forums (such as Representatives of Internal Audit Services (RIAS), Representatives of Investigative Services (RIS) and Ethics Network of Multilateral Organizations (ENMO)).

5.3. The OIO will continue reporting to the CBFA, every year, on the status of its activities.

¹⁴ Administrative Memorandum No.974 – *Office of Internal Oversight*, OFFICE(15)/101, 30 November 2015.

ANNEX 1 – LIST OF ACRONYMS

AM	Administrative Memorandum
CBFA	Committee on Budget, Finance and Administration
CHF	Swiss Franc (currency)
CII	Conference of International Investigators
COVID	Corona virus disease
DGO	Director-General's Office
ENMO	Ethics Network of Multilateral Organizations
EQA	External Quality Assessment
ERM	Enterprise Risk Management
ERP	Enterprise Resource Planning (system)
HOIA	Heads of Internal Audit Services of International Organizations based in Europe
HRD	Human Resources Division
IIA	Institute of Internal Auditors
IFRC	International Federation of Red Cross and Red Crescent
ILOAT	Administrative Tribunal of the International Labour Organization
IPPF	International Professional Practices Framework
JAB	Joint Appeals Board
JDB	Joint Disciplinary Board
N/A	Not applicable
OIO	Office of Internal Oversight
QAIP	Quality Assurance and Improvement Program
QSA	Quality Self-Assessment
RIAS	Representatives of Internal Audit Services
RIS	Representatives of Investigations Services
TRTA	Trade-Related Technical Assistance
UN	United Nations
WIPO	World Intellectual Property Organization
WTO	World Trade Organization

ANNEX 2 – INTERNAL AUDIT PLAN FOR 2020 – 2021

Audit subject	Source	Audit Scope/Objective	2020	2021
Policies on gifts, gratuities and outside activities	Risk Assessment	Assessment of policies related to: - Acceptance of gifts, gratuities and/or other favours received by staff members from suppliers or outside parties; - Remunerated outside activities of staff members; - Management of the Staff Assistance Fund; and - Post-employment obligations.	x	
Crisis management and contingency planning	Risk Assessment	Lessons learnt from the COVID-19 crisis management; Analysis of the WTO's disaster preparedness, contingency planning and operational resilience.	x	
Procurement	Risk Assessment, Management request	Assessment of processes and internal controls; Compliance with the Procurement Manual and Chapter IX of the revised Financial Rules.		x
Education Grant	Management Request	Review of the economy, efficiency and effectiveness of processes and controls; Assessment of compliance with Staff Regulations and Rules.		x
Access rights in Oracle E-Business Suite	Risk Assessment, IT Security audit	Review of security processes and measures; Analysis of access rights / permissions and segregation of duties in Oracle E-Business Suite (ERP).		x
Risk Management	IIA Standards	Analysis of WTO's Enterprise Risk Management (ERM)		(1)
Follow-up of recommendations made in the Trade-Related Technical Assistance external evaluation report	Management Request	Independent review of the implementation of the recommendations stated in the WTO TRTA external evaluation report.	x	
Follow-up of audit recommendations	IIA Standards	Periodic review of the implementation of internal audit recommendations.	x	x
Ad hoc audits, if any	-	To be determined	-	-

(1) Subject to the appointment of a Governance and Risk Management Officer and the elaboration of WTO's Enterprise Risk Management system.

ANNEX 3 – INTERNAL AUDIT PLAN FOR 2021 – 2022

Audit subject	Source	Audit Scope/Objective	2021	2022
Policies on gifts, gratuities and outside activities	Risk Assessment	Assessment of policies related to: - Acceptance of gifts, gratuities and/or other favours received by staff members from suppliers or outside parties; - Remunerated outside activities of staff members; - Management of the Staff Assistance Fund; and - Post-employment obligations.	x	
Learning and Development	Risk Assessment	- Value-for-money analysis of HRD Learning and Career Development activities.	x	
Procurement	Risk Assessment, Management request	Assessment of processes and internal controls; Compliance with the Procurement Manual and Chapter IX of the revised Financial Rules.		x
Education Grant	Management Request	Review of the economy, efficiency and effectiveness of processes and controls; Assessment of compliance with Staff Regulations and Rules.		x
Access rights in Oracle E-Business Suite	Risk Assessment, IT Security audit	Review of security processes and measures; Analysis of access rights / permissions and segregation of duties in Oracle E-Business Suite (ERP).		(1)
Risk Management	IIA Standards	Analysis of WTO's Enterprise Risk Management (ERM)		(2)
Follow-up of audit recommendations	IIA Standards	Periodic review of the implementation of internal audit recommendations.	x	x
Ad hoc audits, if any	-	To be determined	-	-

(1) Subject to finalization of the WISE (HRD software) project and the interfaces with Oracle E-Business.

(2) Subject to the appointment of the Governance and Risk Management Officer and the elaboration of WTO's Enterprise Risk Management system.

ANNEX 4 – INTERNAL AUDIT FUNCTION – QUALITY SELF-ASSESSMENT

Last update: May 2021

Evaluators: Benoit de Schoutheete and Nathalie Iniguez

GC = Generally Conforms, PC = Partially Conforms, DNC = Does Not Conform, N/A = Not Applicable

IIA-Stds		IIA-Standards			Self-Assessment	
IIA-Std	Statement	G C	P C	D N C	Analysis / Rationale	Remediating actions planned
1000	The purpose, authority, and responsibility of the internal audit activity must be formally defined in an internal audit charter. Interpretation: The internal audit charter is a formal document that defines the internal audit activity's purpose, authority, and responsibility. The internal audit charter establishes the internal audit activity's position within the organization, including the nature of the chief audit executive's functional reporting relationship with the board; authorizes access to records, personnel, and physical properties relevant to the performance of internal audit engagements; and defines the scope of internal audit activities.	x			The purpose, authority, and responsibility of the Office of Internal Oversight (OIO) are defined in Administrative Memorandum No.974 - <i>Office of Internal Oversight</i> (OFFICE(15)/101). The Memorandum establishes the internal audit activity's position within the organization, including the nature of the functional reporting relationship between the Head of OIO and the Director-General and the CBFA; authorizes access to records, personnel, and physical properties relevant to the performance of internal audit engagements; and defines the scope of internal audit activities.	Administrative Memorandum No.974 will be revised.
1000	The internal audit charter must be consistent with the Definition of Internal Auditing, the Code of Ethics, and the IIA-Standards.		x		Administrative Memorandum No.974 - <i>Office of Internal Oversight</i> (OFFICE(15)/101) stipulates that the OIO staff members govern themselves by adherence to all relevant standards and best practices which are accepted and applied by other international organizations comparable to the WTO and abide by other relevant professional standards (i.e. the standards promulgated by the Institute of Internal Auditors - IIA). Nonetheless, the Administrative Memorandum No.974 will need to be updated in order to include the definition of Internal Auditing and reference the Code of Ethics and the IIA-Standards, as promulgated by the IIA.	Administrative Memorandum No.974 will be revised.
1000	The internal audit charter must be periodically reviewed by the chief audit executive regarding its timeliness and adequacy.		x		Administrative Memorandum No.974 - <i>Office of Internal Oversight</i> (OFFICE(15)/101) was issued on 30 November 2015 and needs to be reviewed. This Quality Assessment exercise one of the steps taken to identify the necessary revisions to be brought to the Audit Charter.	Administrative Memorandum No.974 will be revised.
1000	The internal audit charter must be approved by the board or audit committee. Interpretation: Final approval of the internal audit charter resides with the board.			x	The current audit charter, issued in November 2015, was not submitted to the CBFA for approval. Once revised, the (new) OIO Charter will be submitted to the Committee on Budget, Finance and Administration (CBFA) for final approval.	Administrative Memorandum No.974 will be revised and submitted to the CBFA for approval.

IIA-Stds		IIA-Standards			Self-Assessment	
IIA-Std	Statement	G C	P C	D N C	Analysis / Rationale	Remediating actions planned
1000	The internal audit charter must be acknowledged by senior management.	x			Administrative Memorandum No.974 - <i>Office of Internal Oversight</i> (OFFICE(15)/101) was approved by the Director-General and acknowledged by Senior Management. Note: The revised OIO Charter will be submitted to the Joint Advisory Committee (JAC) and the Director-General for acknowledgment.	Administrative Memorandum No.974 will be revised and submitted to the Director-General for acknowledgment.
1010	The mandatory nature of the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the Standards, and the Definition of Internal Auditing must be recognized in the internal audit charter.		x		Administrative Memorandum No.974 - <i>Office of Internal Oversight</i> (OFFICE(15)/101) stipulates that the OIO staff members govern themselves by adherence to all relevant standards and best practices which are accepted and applied by other international organizations comparable to the WTO and abide by other relevant professional standards (i.e. the standards promulgated by the Institute of Internal Auditors - IIA). However, the document does not specifically mention the mandatory nature of the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the Standards, and the Definition of Internal Auditing promulgated by the IIA. The revised OIO Charter will include such mentions.	Administrative Memorandum No.974 will be revised.
1010	The chief audit executive should discuss the Definition of Internal Auditing, the Code of Ethics, and the IIA-Standards with senior management and the board.		x		The definition of Internal Auditing, the Code of Ethics, and the IIA-Standards will be discussed with the Director-General and the CBFA in the framework of the approval of the revised OIO Charter.	Administrative Memorandum No.974 will be revised and submitted to the Director-General and the CBFA for approval.
1100	The internal audit activity must be independent. Interpretation: Independence is the freedom from conditions that threaten the ability of the internal audit activity to carry out internal audit responsibilities in an unbiased manner. To achieve the degree of independence necessary to effectively carry out the responsibilities of the internal audit activity, the chief audit executive has direct and unrestricted access to senior management and the board. This can be achieved through a dual-reporting relationship. Threats to independence must be managed at the individual auditor, engagement, functional, and organizational levels.	x			The Head of the OIO and other OIO staff members are functionally and operationally independent from WTO's Secretariat and from WTO Members in the conduct of their duties (Administrative Memorandum No.974, Section 3.1). The Head of the OIO reports directly to the Director-General and to the CBFA (Administrative Memorandum No.974, Section 7). He/she has direct and unrestricted access to the Director-General, senior management and the Chairs of the General Council and the CBFA (Administrative Memorandum No.974, Section 8). An annual report on the activities of the OIO is presented, every year, to the Director-General, the External auditors and the CBFA. In its annual report, the Head of the OIO confirms its independence and certifies that no circumstances have affected, in fact or appearance, the independence of the OIO, or impeded its ability to fulfil its functions and responsibilities in an unbiased, objective and independent manner since 2016. Neither the Director General nor any other WTO senior official have negatively interfered with the work of the OIO.	

IIA-Standards		Self-Assessment				
IIA-Std	Statement	G C	P C	D N C	Analysis / Rationale	Remediating actions planned
1100	<p>The internal auditors must be objective in performing their work.</p> <p>Interpretation: Objectivity is an unbiased mental attitude that allows internal auditors to perform engagements in such a manner that they believe in their work product and that no quality compromises are made. Objectivity requires that internal auditors do not subordinate their judgment on audit matters to others. Threats to objectivity must be managed at the individual auditor, engagement, functional, and organizational levels.</p>	x			<p>Administrative Memorandum No.974 states that all Internal Oversight activities shall remain free of influence by any element in the Organization, including for matters of audit selection, scope, procedures, frequency, timing or report content, to permit the rendering of impartial and unbiased judgement essential to the proper conduct of audits.</p> <p>The OIO has performed its work in an objective manner. The Head of the OIO certified to the CBFA, each year since 2017, that no circumstances have affected, in fact or appearance, the independence of the OIO or impeded its ability to effectively fulfil its functions and responsibilities in an unbiased, objective and independent manner.</p>	
1110	<p>The chief audit executive must report to a level within the organization that allows the internal audit activity to fulfil its responsibilities.</p>	x			<p>The OIO reports to the highest level of the Organisation (i.e. the Director-General) and to the CBFA. The Head of the OIO reports administratively to the Director-General and functionally to the CBFA.</p> <p>The risk-based plans, budgets and resources of the OIO are submitted to the Director-General for approval and to the CBFA for information.</p> <p>Also, as stated in Administrative Memorandum No.974, the Head of the OIO is selected through an external vacancy notice and appointed by the Director-General, after consultation with the Chairs of the General Council and of the CBFA. His/her remuneration is established according to the WTO official salary scale (Grade 10).</p>	
1110	<p>The chief audit executive must confirm to the board, at least annually, the organizational independence of the internal audit activity.</p> <p>Interpretation: The internal audit activity must be free from interference in determining the scope of internal auditing, performing work, and communicating results. The chief audit executive must disclose such interference to the board and discuss the implications.</p>	x			<p>The Head of the OIO confirmed to the CBFA, every year since 2017, that no circumstances have affected, in fact or appearance, the independence of the OIO or impeded its ability to effectively fulfil its functions and responsibilities in an unbiased, objective and independent manner. Neither the Director General nor any other WTO staff member have tried to influence or otherwise interfered with the work of the OIO.</p>	
1111	<p>The chief audit executive must communicate directly with the board.</p>	x			<p>As stated in Administrative Memorandum No.974 par. 35, the OIO shall report annually to the CBFA. The Head of the OIO reported directly to the CBFA at least twice per year since 2017. The Head of the OIO had direct and unrestricted access to the CBFA and its Chair.</p>	

IIA-Standards		Self-Assessment				
IIA-Std	Statement	G C	P C	D N C	Analysis / Rationale	Remediating actions planned
1111	The chief audit executive must interact directly with the board.	x			<p>As stated in Administrative Memorandum No.974 par. 35, the OIO shall report annually to the CBFA. The Head of the OIO reported directly to the CBFA at least twice per year since 2017. The Head of the OIO had direct and unrestricted access to the CBFA and its Chair.</p> <p>Additionally, the Head of the OIO had, whenever possible and deemed necessary (at least once per year) face-to-face meetings with the Chair of the CBFA.</p> <p>Finally, the OIO often interacted directly with several Members of the CBFA, upon their request.</p>	
1112	<p>Where the chief audit executive has or is expected to have roles and/or responsibilities that fall outside of internal auditing, safeguards must be in place to limit impairments to independence or objectivity.</p> <p>Interpretation: The chief audit executive may be asked to take on additional roles and responsibilities outside of internal auditing, such as responsibility for compliance or risk management activities. These roles and responsibilities may impair, or appear to impair, the organizational independence of the internal audit activity or the individual objectivity of the internal auditor. Safeguards are those oversight activities, often undertaken by the board, to address these potential impairments, and may include such activities as periodically evaluating reporting lines and responsibilities and developing alternative processes to obtain assurance related to the areas of additional responsibility.</p>	x			<p>As stated in Administrative Memorandum No.974 par.10, the Head of the OIO and other OIO staff must, at all times, ensure that their conduct is compatible with the objectivity and independence required by their functions.</p> <p>Furthermore, the OIO has the authority, <i>ex officio</i> or upon request, to initiate, carry out and prepare reports on investigations, audits, inspections and other evaluations, as it deems necessary to fulfil its responsibilities with regard to its oversight functions (par. 22).</p> <p>These activities did not impair, or appear to impair, the organizational independence of the internal audit activity or the individual objectivity of the Head of the OIO.</p> <p>The Head of the OIO did not have other roles or responsibilities at the WTO outside the responsibilities given to the Internal Oversight Office (i.e. Internal Audit, Evaluations, Inspections, Investigations and Ethics).</p>	
1120	<p>Internal auditors must have an impartial, unbiased attitude and avoid any conflict of interest.</p> <p>Interpretation: Conflict of interest is a situation in which an internal auditor, who is in a position of trust, has a competing professional or personal interest. Such competing interests can make it difficult to fulfil his or her duties impartially. A conflict of interest exists even if no unethical or improper act results. A conflict of interest can create an appearance of impropriety that can undermine confidence in the internal auditor, the internal audit activity, and the profession. A conflict of interest could impair an individual's ability to perform his or her duties and responsibilities objectively.</p>	x			<p>As stated in WTO Staff Regulation 1.5, staff members shall conduct themselves at all times in an appropriate manner and shall avoid any action which may adversely reflect on their status as international civil servants, or on the integrity, independence and impartiality which are required by that status.</p> <p>Furthermore, according to Administrative memorandum No.974 par. 38, to ensure its impartiality and credibility, the OIO may not perform any operational duty or be involved in any activity which may, pursuant to this Administrative Memorandum, be subject to any form of evaluation or audit, or which has been evaluated or audited by the OIO.</p> <p>Finally, as stated in Administrative Memorandum No.974 par.8, the staff members of the OIO, in the exercise of their duties, may neither</p>	

IIA-Standards					Self-Assessment	
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					<p>seek nor accept any instruction from any person or entity outside the OIO, whether this person or entity is within or outside the WTO.</p> <p>Since the establishment of the OIO (2016), its staff members did not conduct activities which could be in conflict (or be perceived to be in conflict) with their professional obligations and/or could impair their ability to perform their duties objectively.</p>	
1130	<p>If independence or objectivity is impaired in fact or appearance, the details of the impairment must be disclosed to appropriate parties. The nature of the disclosure is determined relative to the impairment.</p> <p>Interpretation: Impairment to organizational independence and individual objectivity may include, but is not limited to, personal conflict of interest, scope limitations, restrictions on access to records, personnel, and properties, and resource limitations, such as funding. The determination of appropriate parties to which the details of an impairment to independence or objectivity must be disclosed is dependent upon the expectations of the internal audit activity's and the chief audit executive's responsibilities to senior management and the board as described in the internal audit charter, as well as the nature of the impairment.</p>	x			<p>The Head of the OIO confirmed to the CBFA, each year since 2017, that no circumstances have affected, in fact or appearance, the independence of the OIO or impeded its ability to effectively fulfil its functions and responsibilities in an unbiased, objective and independent manner. Neither the Director General nor any other WTO staff member have tried to influence or otherwise interfered with the work of the OIO</p> <p>The Head of the OIO did not identify any instance which may have impaired the independence and/or objectivity of the OIO.</p>	
1130.A1	Assurance: Internal auditors must refrain from assessing specific operations for which they were previously responsible. Objectivity is presumed to be impaired if an internal auditor provides assurance services for an activity for which the internal auditor had responsibility within the previous year.	x			Since September 2016 (i.e. the appointment of the current Head of the OIO), the OIO did not audit any area or operation for which one or several of its staff members had previous responsibilities. As a matter of fact, all the Professional staff members of the OIO have been hired externally and never had responsibilities in other areas or operations within the WTO.	
1130.A2	Assurance: Assurance engagements for functions over which the chief audit executive has responsibility must be overseen by a party outside the internal audit activity.	x			Since September 2016 (i.e. the appointment of the current Head of the OIO), the OIO did not conduct assurance engagements for functions over which the Head of the OIO (or any other OIO staff member) had responsibility.	
1130.A3	Assurance: The internal audit activity may provide assurance services where it had previously performed consulting services, provided the nature of the consulting did not impair objectivity and provided individual objectivity is managed when assigning resources to the engagement.	x			Since September 2016 (i.e. the appointment of the current Head of the OIO), the OIO did not conduct assurance engagements for functions over which the Head of the OIO (or any other OIO staff member) had responsibility.	
1210	<p>Internal auditors must possess the knowledge, skills, and other competencies needed to perform their individual responsibilities</p> <p>Interpretation: Proficiency is a collective term that refers to the knowledge, skills, and other competencies required of internal auditors to</p>	x			The Head of the OIO is a Certified Internal Auditor (CIA) and Evaluator: He has also extensive experience in the areas of Internal Audit, Investigations, Risk Management and Evaluations. He is an active member of the HOIA, RIAS and RIS (professional groups where good practices, trends and emerging issues related to Internal audit and investigations in International Organisations are discussed).	

IIA-Stds		IIA-Standards			Self-Assessment	
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	effectively carry out their professional responsibilities. It encompasses consideration of current activities, trends, and emerging issues, to enable relevant advice and recommendations. Internal auditors are encouraged to demonstrate their proficiency by obtaining appropriate professional certifications and qualifications, such as the Certified Internal Auditor designation and other designations offered by The Institute of Internal Auditors and other appropriate professional organizations.				<p>The OIO has also an Investigator, who may be called to participate in internal audits. The incumbent is currently completing the CIA certification (completion expected in 2022).</p> <p>The knowledge, skills, and competencies of the OIO staff members are deemed adequate to perform their responsibilities. If deemed necessary, and when internal expertise is not available, the OIO has the possibility to hire external consultants or experts (e.g.: forensics analyst, etc.) or use the services of other Departments (e.g.: cyber security officer).</p>	
1210	The internal audit activity collectively must possess or obtain the knowledge, skills, and other competencies needed to perform its responsibilities.	x			<p>An Investigator (G7 - Fixed Term) joined the OIO in May 2020, to reinforce the OIO team. The incumbent has accepted to complete the CIA certification.</p> <p>The collective knowledge, skills, and competencies of the OIO team were deemed sufficient to conduct the engagements included in the internal audit plans. If deemed necessary, and when internal expertise is not available, the OIO has the possibility to hire external consultants or experts (e.g.: forensics analyst, etc.) or use the services of other Departments (e.g.: cyber security officer).</p>	
1210.A1	Assurance: The chief audit executive must obtain competent advice and assistance if the internal auditors lack the knowledge, skills, or other competencies needed to perform all or part of the engagement.	x			Whenever deemed necessary to fulfil its responsibilities, the OIO obtained advice and assistance from other Divisions/Services (e.g.: IT Security Officer) or from external parties (e.g.: Internal Oversight Services of other Geneva-based International Organizations). The Head of the OIO is also a member of the HOIA, RIAS and RIS forums, which have regularly been used for obtaining expert advice and good practices on several topics.	
1210.A2	Assurance: Internal auditors must have sufficient knowledge to evaluate the risk of fraud and the manner in which it is managed by the organization, but are not expected to have the expertise of a person whose primary responsibility is detecting and investigating fraud.	x			The Head of the OIO and the /Investigator have extensive experience in conducting administrative investigations at the WTO and in assessing and evaluating fraud risk.	
1210.A3	Assurance: Internal auditors must have sufficient knowledge of key information technology risks and controls and available technology-based audit techniques to perform their assigned work. However, not all internal auditors are expected to have the expertise of an internal auditor whose primary responsibility is information technology auditing.	x			<p>The Head of the OIO is a certified SAP professional and has experience in implementing Enterprise Resource Planning (ERP) systems.</p> <p>The staff members of the OIO have sufficient knowledge of the information technology systems involved in the audits conducted since September 2016. Whenever deemed necessary (e.g.: when dealing with highly specialised information technology), the OIO has used the services of other Divisions or external parties.</p>	

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1220	Internal auditors must apply the care and skill expected of a reasonably prudent and competent internal auditor. Due professional care does not imply infallibility.	x			The OIO staff members strived to always apply due professional care and prudence when conducting their assignments. No imprudence or lack of due care have been identified by - or reported to - the OIO.	
1220.A1	Assurance: Internal auditors must exercise due professional care by considering the: -Extent of work needed to achieve the engagement's objectives. -Relative complexity, materiality, or significance of matters to which assurance procedures are applied. -Adequacy and effectiveness of governance, risk management, and control processes. -Probability of significant errors, fraud, or noncompliance. -Cost of assurance in relation to potential benefits.	x			When initiating an internal audit, the OIO systematically prepares a detailed audit engagement plan, which takes into consideration the extent of work needed to achieve the engagement's objectives; the relative complexity, materiality, or significance of matters to which assurance procedures are applied; the adequacy and effectiveness of governance, risk management, and control processes; the probability of significant errors, fraud, or noncompliance; and the cost of assurance in relation to potential benefits.	
1220.A2	Assurance: In exercising due professional care internal auditors must consider the use of technology-based audit and other data analysis techniques.	x			The use of technology-based audit and other data analysis techniques is considered when drafting the engagement plan of each audit exercise. The OIO is also interested in the current opportunities offered by emerging technologies, such as Artificial Intelligence. A discussion group, composed by Geneva-Based International Organizations, has been created to discuss how to take advantage of AI for conducting internal audits.	
1220.A3	Assurance: Internal auditors must be alert to the significant risks that might affect objectives, operations, or resources. However, assurance procedures alone, even when performed with due professional care, do not guarantee that all significant risks will be identified.	x			When preparing the audit engagement plan, the OIO systematically assesses the risks that might affect the objectives of the engagement.	
1230	Internal auditors must enhance their knowledge, skills, and other competencies through continuing professional development.	x			The members of the OIO continuously enhance their knowledge and skills through participation to trainings and workshops. They participate to several trainings per year, in the areas of Internal Audit, Investigations, and Ethics. They also actively participate to several professional forums such as: - Heads of Internal Audit (HOIA), - Representatives of Internal Audit Services (RIAS), - Conference of International Investigators (CII), - Ethics Network of Multilateral Organizations (ENMO). The Head of the OIO complied with the Continuous Professional Education (CPE) required by the IIA Certification. The OIO Assistant was also offered the possibility to follow several trainings (e.g.: MS-Word, MS-Access, Oracle, and English).	

IIA-Standards		Self-Assessment				
IIA-Std	Statement	G C	P C	D N C	Analysis / Rationale	Remediating actions planned
1300	<p>The chief audit executive must develop and maintains a quality assurance and improvement program.</p> <p>Interpretation: A quality assurance and improvement program is designed to enable an evaluation of the internal audit activity's conformance with the Standards and an evaluation of whether internal auditors apply the Code of Ethics. The program also assesses the efficiency and effectiveness of the internal audit activity and identifies opportunities for improvement. The chief audit executive should encourage board oversight in the quality assurance and improvement program.</p>	x			<p>The OIO has developed this Quality Self-Assessment tool, to evaluate conformity of the OIO's activity with IIA and established ethics standards.</p> <p>This tool was used for the first time in 2018, in order to assess progress in the efficiency and effectiveness of the internal audit activity and to identify opportunities for improvement. The results of this assessment were shared with the Director-General and the CBFA.</p> <p>Furthermore, the OIO has developed an Audit Effectiveness Questionnaire, submitted to auditees after each internal audit engagement, to gauge the performance of the OIO during the concerned engagement.</p>	
1300	The quality assurance and improvement program must include all aspects of internal audit activity.	x			This Quality Self-Assessment tool includes all aspects of the internal audit activity.	
1310	The quality assurance and improvement program must include both internal and external assessments.		x		<p>The External Auditor (Federal Court of Auditors of Germany) conducted a performance audit of the Internal Control system at the WTO in 2016 (Report of the External Auditor to the CBFA, WT/BFA/W/393, 10 June 2016).</p> <p>The OIO was established at the WTO in November 2015, and the Head of Office was appointed in September 2016. The quality assurance and improvement program currently includes only internal self-assessments. However, pursuant to IIA standards, an external assessment should be conducted within 5 years of the appointment of the Head of the OIO. This external quality assessment is expected to be done in 2021-2022.</p>	An external quality assessment of the OIO should be conducted in 2021-2022.
1311	<p>Internal assessments must include ongoing monitoring of the performance of the internal audit activity.</p> <p>Interpretation: Ongoing monitoring is an integral part of the day-to-day supervision, review, and measurement of the internal audit activity. Ongoing monitoring is incorporated into the routine policies and practices used to manage the internal audit activity and uses processes, tools, and information considered necessary to evaluate conformance with the Code of Ethics and the Standards.</p>	x			<p>The OIO has developed this Quality Self-Assessment tool, to evaluate conformity of the OIO's activity with IIA and established ethics standards. This tool has been updated in 2018 and 2020, in order to assess progress in the efficiency and effectiveness of the internal audit activity and to identify opportunities for improvement.</p> <p>Furthermore, the OIO has developed an Audit Effectiveness Questionnaire, submitted to auditees after each individual internal audit, to gauge the performance of the OIO during the concerned engagement.</p>	

IIA-Standards		Self-Assessment				
IIA-Std	Statement	G C	P C	D N C	Analysis / Rationale	Remediating actions planned
1311	Internal assessments must include periodic self-assessments or assessments by other persons within the organization with sufficient knowledge of internal audit practices. Interpretation: Periodic assessments are conducted to evaluate conformance with the Code of Ethics and the Standards. Sufficient knowledge of internal audit practices requires at least an understanding of all elements of the International Professional Practices Framework.	x			The OIO has developed this Quality Self-Assessment tool, to evaluate conformity of OIO's activity with IIA and the Code of Ethics. This tool has been used for the first time in 2018 and was updated in 2020. This tool will be used as reference for the external quality assessment foreseen for 2021-2022. Also, the External Auditor (Federal Court of Auditors of Germany) conducted a performance audit of the Internal Control system at the WTO in 2016 (Report of the External Auditor to the CBFA, WT/BFA/W/393, 10 June 2016).	
1312	External assessments must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organization.		x		The OIO was established at the WTO in November 2015, and the Head of Office was appointed in September 2016. Pursuant to IIA standards, an external assessment should be conducted within 5 years of the appointment of the Head of the OIO. The External Quality Assessment of the OIO is foreseen for 2021-2022. The External Auditor (Federal Court of Auditors of Germany) conducted a performance audit of the Internal Control system at the WTO in 2016 (Report of the External Auditor to the CBFA, WT/BFA/W/393, 10 June 2016).	The External Quality Assessment of the OIO should be done in 2021-2022.
1312	The chief audit executive must discuss with the board the form and frequency of external assessments.		x		The OIO was established at the WTO in November 2015, and the Head of Office was appointed in September 2016. Pursuant to IIA standards, an external assessment should be conducted within 5 years of the appointment of the Head of the OIO. The External Quality Assessment of the OIO is foreseen for 2021-2022. The form and frequency of the external assessments will be discussed with the CBFA in due time.	The External Quality Assessment of the OIO should be done in 2021-2022.
1312	The chief audit executive must discuss with the board the qualifications and independence of the external assessor or assessment team, including any potential conflict of interest. Interpretation: A qualified assessor or assessment team demonstrates competence in two areas: the professional practice of internal auditing and the external assessment process. Competence can be demonstrated through a mixture of experience and theoretical learning. Experience gained in organizations of similar size, complexity, sector or industry, and technical issues is more valuable than less relevant experience. In the case of an assessment team, not all members of the team need to have all the competencies; it is the team as a whole that is qualified. The chief audit executive uses professional judgment when		x		The OIO was established at the WTO in November 2015, and the Head of Office was appointed in September 2016. Pursuant to IIA standards, an external assessment will be conducted within 5 years of the appointment of the Head of the OIO. The External Quality Assessment of the OIO is foreseen for 2021-2022. The qualifications and independence of the external assessor or assessment team will be discussed with the CBFA in due time The results of the External Quality Assessment (to be conducted in 2021-2022) will be communicated to the Director-General and to the CBFA.	The External Quality Assessment of the OIO should be done in 2021-2022.

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	assessing whether an assessor or assessment team demonstrates sufficient competence to be qualified. An independent assessor or assessment team means not having either an actual or a perceived conflict of interest and not being a part of, or under the control of, the organization to which the internal audit activity belongs. The chief audit executive should encourage board oversight in the external assessment to reduce perceived or potential conflicts of interest.					
1320	The chief audit executive must communicate the results of the quality assurance and improvement program to senior management and the board. Disclosure should include: - The scope and frequency of both the internal and external assessments. - The qualifications and independence of the assessor(s) or assessment team, including potential conflicts of interest. - Conclusions of assessors. - Corrective action plans.	x			The OIO communicated to - and discussed with - the Director-General's Office (DGO) and the CBFA the results of the 2018 Quality Self-Assessment. The results of the 2020-2021 Quality Self-Assessment will be presented to the Director-General and the CBFA in 2021.	
1321	Indicating that the internal audit activity conforms with the International Standards for the Professional Practice of Internal Auditing is appropriate only if supported by the results of the quality assurance and improvement program. Interpretation: The internal audit activity conforms with the Code of Ethics and the Standards when it achieves the outcomes described therein. The results of the quality assurance and improvement program include the results of both internal and external assessments. All internal audit activities will have the results of internal assessments. Internal audit activities in existence for at least five years will also have the results of external assessments.	N/ A			This Standard will be evaluated after completion of the External Quality Assessment foreseen in 2021. In the meantime, the OIO has indicated that it strives to conform with the International Standards for the Professional Practice of Internal Auditing (the OIO did not indicate that the internal audit activity conforms with the Standards).	
1322	When non-conformance with the Code of Ethics or the Standards impacts the overall scope or operation of the internal audit activity, the chief audit executive must disclose the non-conformance and the impact to senior management and the board	x			Non-conformance with specific Standards was disclosed to the Director-General and the CBFA in 2018 (and will be done in 2021). The observed non-conformance with the Standards did not impact the overall scope, quality or operation of the OIO's activities.	
2000	The chief audit executive must ensure that internal audit resources are appropriate, sufficient, and effectively deployed to achieve the approved plan. Interpretation: The internal audit activity is effectively managed when: - It achieves the purpose and responsibility included in the internal audit charter. - It conforms with the Standards. - Its individual members conform with the Code of Ethics and		x		Internal audit resources have been appropriate but not sufficient since 2016. The Head of the OIO reported on resources to the Director-General and to the CBFA every year since 2017 and highlighted the OIO's resource limitations. Since May 2020, the OIO has been reinforced with the arrival of an Investigator who is expected to also provide support for internal audits.	The OIO is currently analysing several options to free up additional resources for internal audits and investigations. The Head of the OIO will discuss about resource limitations

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	<p>the Standards.</p> <p>- It considers trends and emerging issues that could impact the organization.</p> <p>The internal audit activity adds value to the organization and its stakeholders when it considers strategies, objectives, and risks; strives to offer ways to enhance governance, risk management, and control processes; and objectively provides relevant assurance.</p>				<p>Pursuant to OFFICE(15)/101, the OIO must give priority to administrative investigations. Given the workload in investigations, the OIO has not been in a position to fully complete its yearly internal audit plans.</p>	<p>with the recently appointed Director-General.</p> <p>Pursuant to Administrative Memorandum 974, the new Head of the OIO will also discuss resources and budget requirements with the Director-General.</p>
2010	<p>The chief audit executive must establish a risk-based plan to determine the priorities of the internal audit activity, consistent with the organization's goals.</p> <p>Interpretation: To develop the risk-based plan, the chief audit executive consults with senior management and the board and obtains an understanding of the organization's strategies, key business objectives, associated risks, and risk management processes. The chief audit executive must review and adjust the plan, as necessary, in response to changes in the organization's business, risks, operations, programs, systems, and controls.</p>	x			<p>The Head of the OIO established risk-based internal audit plans detailing the priorities of the internal audit activity for the next two years. The risk-based audit plans were updated every year since 2017 and were adjusted whenever priorities had changed (in response to changes in the WTO's risks).</p> <p>To develop the risk-based plans, the OIO consulted the Director-General and selected Senior Managers/Directors. The WTO Risk Register was also used as reference for developing the OIO risk-based plan.</p> <p>The OIO risk-based plans were communicated to the Director-General and to the CBFA on a yearly basis.</p>	
2010.A1	Assurance: The internal audit activity's plan of engagements must be based on a documented risk assessment, undertaken at least annually. The input of senior management and the board must be considered in this process.	x			The internal audit plans were based on a documented risk assessment, taking into consideration the input of Senior Management and the Chair/Members of the CBFA.	
2010.A2	Assurance: The chief audit executive must identify and consider the expectations of senior management, the board, and other stakeholders for internal audit opinions and other conclusions.	x			<p>The internal audit plans took into consideration the expectations of Senior Management and the Chair/Members of the CBFA.</p> <p>Whenever appropriate, the audit plans were modified to accommodate special requests arising from the Director-General and/or Members (whenever these requests were deemed relevant by the OIO to justify changes in its audit plan).</p>	
2020	The chief audit executive must communicate the internal audit activity's plans and resource requirements, including significant interim changes, to senior management and the board for review and approval.	x			Since 2017, the Head of the OIO communicated, in its annual reports to the Director-General (for approval) and to the CBFA (for information), the internal audit plans, resource requirements and significant interim changes.	
2020	The chief audit executive must also communicate the impact of resource limitations.	x			The Head of the OIO discussed several times with the Director-General's Office and several Senior Managers about the impact of resource limitations. Resource limitations were also reported to the Director-General and the CBFA.	

IIA-Standards		Self-Assessment				
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2030	<p>The chief audit executive must ensure that internal audit resources are appropriate, sufficient, and effectively deployed to achieve the approved plan.</p> <p>Interpretation: Appropriate refers to the mix of knowledge, skills, and other competencies needed to perform the plan. Sufficient refers to the quantity of resources needed to accomplish the plan. Resources are effectively deployed when they are used in a way that optimizes the achievement of the approved plan.</p>		x		<p>Internal audit resources have been appropriate but not sufficient in 2017-2020. According to the benchmarks, the OIO should be composed of at least three Internal Oversight professionals, including the Head of Office, one Internal Auditor and one Investigator.</p> <p>The Head of the OIO reported on resources to the Director-General and to the CBFA every year since 2017; and highlighted the OIO's resource limitations.</p> <p>Since May 2020, the OIO has been reinforced with the arrival of an Investigator who is expected to also provide support for internal audits.</p> <p>Pursuant to OFFICE(15)/101, the OIO must give priority to administrative investigations. Given the workload in investigations, the OIO has not been in a position to fully complete its yearly internal audit plans.</p>	<p>The OIO is currently analysing several options to free up additional resources for internal audits and investigations.</p> <p>The Head of the OIO will discuss about resource limitations with the recently appointed Director-General.</p> <p>Pursuant to Administrative Memorandum 974, the new Head of the OIO will also discuss resources and budget requirements with the Director-General.</p>
2040	<p>The chief audit executive must establish policies and procedures to guide the internal audit activity.</p> <p>Interpretation: The form and content of policies and procedures are dependent upon the size and structure of the internal audit activity and the complexity of its work.</p>	x			<p>Given the current structure of the OIO and the expertise of its members, the current procedures at the WTO are deemed sufficient to guide the internal audit activity.</p> <p>Taking into account the small size of the OIO, it is not deemed necessary to develop additional policies, procedures or guidelines.</p>	
2050	<p>The chief audit executive should share information and coordinate activities with other internal and external providers of assurance and consulting services. The chief audit executive should consider relying upon the work of other internal and external assurance and consulting service providers.</p> <p>Interpretation: In coordinating activities, the chief audit executive may rely on the work of other assurance and consulting service providers. A consistent process for the basis of reliance should be established, and the chief audit executive should consider the competency, objectivity, and due professional care of the assurance and consulting service providers. The chief audit executive should also have a clear understanding of the scope, objectives, and results of the work performed by other providers of assurance and consulting services. Where reliance</p>	x			<p>The Head of the OIO had frequent meetings with the External Auditors (i.e. the Federal Court of Auditors of Germany (Bundesrechnungshof; and, since 2020, the Cour des Comptes of France), to share information and coordinate efforts. The External Auditors received a copy of all internal audit reports and OIO annual reports to the CBFA.</p> <p>The OIO also interacted, whenever necessary, with other functions within the WTO dealing with grievances and dispute resolution, such as the HRD Focal Points, the Internal Mediator, the Staff Council, the Staff Welfare Officer, the WTO Psychologist, the Medical Service, and the Legal Counsel to the Administration. The mandate and objectives of each of these functions are clearly defined and understood.</p>	

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IIA-Std	Statement	G C	P C	D N C	Analysis / Rationale	Remediating actions planned
	is placed on the work of others, the chief audit executive is still accountable and responsible for ensuring adequate support for conclusions and opinions reached by the internal audit activity.					
2050	The chief audit executive should ensure proper coverage and minimize duplication of efforts.	x			The Head of the OIO met regularly (at least two times per year) with the External Auditors, in order to coordinate efforts, ensure complementarity of audit coverage and avoid duplication of efforts.	
2060	The chief audit executive must report periodically to senior management and the board on the internal audit activity's purpose, authority, responsibility, and performance relative to its plan and on its conformance with the Code of Ethics and the Standards.	x			As stated in Administrative Memorandum No.974, the OIO reports at least annually to the Director-General and to the CBFA. Since 2017, the Head of the OIO frequently reported to the Director-General, and at least twice per year to the CBFA. The annual reports included information about the internal audit activity's charter, purpose, authority, independence, performance, budget, resources, results, and conformance with the Code of Ethics and the Standards.	
2060	Reporting must also include significant risk and control issues, including fraud risks, governance issues, and other matters that require the attention of senior management and/or the board.	x			The OIO informed relevant Senior Managers whenever significant risk or control issues were detected. The OIO also established a severity rating for the recommendations proposed in internal audit reports (Severity: High, Medium, Low). The severity of the recommendations is, since 2019, also communicated to the CBFA. Furthermore, the Annual Reports to the Director-General and the CBFA contain information about administrative investigations and fraud cases.	
2070	When an external service provider serves as the internal audit activity, the provider must make the organization aware that the organization has the responsibility for maintaining an effective internal audit activity.	N/ A			The internal audit activity has not been delegated to an external service provider.	
2100	The internal audit activity must evaluate and contribute to the improvement of the organization's governance, risk management, and control processes using a systematic, disciplined, and risk-based approach.	x			In each internal audit engagement, the OIO strived to contribute to the improvement of the organization's governance, risk management, and control processes using a systematic, disciplined, and risk-based approach. The OIO also provided support for the establishment and maintenance of the WTO Risk Register and Internal Control Framework.	

IIA-Stds		IIA-Standards			Self-Assessment	
IIA-Std	Statement	G C	P C	D N C	Analysis / Rationale	Remediating actions planned
2100	Internal audit credibility and value are enhanced when auditors are proactive, and their evaluations offer new insights and consider future impact.	x			<p>The OIO proactively searched for good practices, trends and solutions, in order to propose relevant and value-adding recommendations to auditees.</p> <p>Furthermore, the Head of the OIO participated to the RIAS, RIS, HOIA and ENMO forums, where good practices are shared and discussed among International Organizations. Where appropriate, these good practices have been used by the OIO.</p>	
2110	<p>The internal audit activity must assess and make appropriate recommendations to improve the organization's governance processes for:</p> <ul style="list-style-type: none"> - Making strategic and operational decisions. - Overseeing risk management and control. - Promoting appropriate ethics and values within the organization. - Ensuring effective organizational performance management and accountability. - Communicating risk and control information to appropriate areas of the organization. - Coordinating the activities of, and communicating information among, the board, external and internal auditors, other assurance providers, and management. 	x			<p>Whenever deemed necessary, the OIO made appropriate recommendations to improve the organization's governance and risk management processes (e.g.: review of the procedure for administrative investigations and disciplinary sanctions, establishment of the WTO Risk Register, drafting of the Internal Control Framework, etc.).</p> <p>The OIO also actively participated in the promotion of ethical behaviour at the WTO (through participation to the Ethics Working Group, the organization of Ethics Townhall meetings/workshops/webinars, the establishment of the Respect&Harmony mandatory online training, the participation to the Induction programme for newcomers, etc.).</p> <p>As part of its mandate, the OIO also provided advice to the Director - General's Office and/or Divisional Directors on topics related to operational decisions, risks and controls, etc.</p>	
2110.A1	Assurance: The internal audit activity must evaluate the design, implementation, and effectiveness of the organization's ethics-related objectives, programs, and activities.	x			<p>As stated in Administrative Memorandum No.974 - Office of <i>Internal Oversight</i> - one of the objectives of the OIO is to reinforce a culture of accountability and strengthen the ethical climate within the WTO Secretariat.</p> <p>The OIO organised several Ethics-related Townhall meetings/workshops/ webinars.</p> <p>The OIO also conducted the following actions:</p> <ul style="list-style-type: none"> - Establishment of the Respect&Harmony mandatory online training, launched in 2019. More than 80 percent of WTO staff members have now completed this training; - Participation to the Ethics Working Group, in charge of reviewing WTO's Standards of Conduct; - Design and facilitation of Ethics Webinars (November and December 2020). <p>Also, the Head of the OIO represents the WTO in the Ethics Network of Multilateral Organization (ENMO), in order to remain informed of good practices and trends related to Ethics</p>	

IIA-Standards		Self-Assessment				
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					Unfortunately the WTO does not have a dedicated Ethics Officer. The option of creating an Ethics Officer position (part-time) is currently being discussed. The OIO will evaluate the design, implementation, and effectiveness of the organization's ethics-related objectives, programs, and activities after the appointment of the Ethics Officer.	
2110.A2	Assurance: The internal audit activity must assess whether the information technology governance of the organization supports the organization's strategies and objectives.	x			The information technology governance was regularly discussed with ITSD, in the framework of the establishment of the OIO internal oversight plans and the follow-up of the internal audit recommendations contained in the internal audit report on IT Security. Furthermore, the OIO had frequent contacts with the IT Security Officer, to discuss issues related to IT and cybersecurity.	
2120	The internal audit activity must evaluate the effectiveness and contribute to the improvement of risk management processes. Interpretation: Determining whether risk management processes are effective is a judgment resulting from the internal auditor's assessment that: - Organizational objectives support and align with the organization's mission. - Significant risks are identified and assessed. - Appropriate risk responses are selected that align risks with the organization's risk appetite. - Relevant risk information is captured and communicated in a timely manner across the organization, enabling staff, management, and the board to carry out their responsibilities. The internal audit activity may gather the information to support this assessment during multiple engagements. The results of these engagements, when viewed together, provide an understanding of the organization's risk management processes and their effectiveness. Risk management processes are monitored through ongoing management activities, separate evaluations, or both.		x		The External Auditor (Federal Court of Auditors of Germany) conducted a performance audit on Risk Management at the WTO in 2016 (Report of the External Auditor to the CBFA, WT/BFA/W/393, 10 June 2016). A detailed enterprise-wide Risk Register was developed by AGSD in 2016 and 2017. However, the Risk Officer position has remained vacant since in 2017. The process for hiring a Compliance, Risk and Resilience Officer is currently ongoing (Vacancy Notice EXT/F/21-11). The OIO decided to postpone the review of the risk management processes pending the appointment of the Compliance, Risk and Resilience Officer. In the meantime, the OIO continued to assess risks in the framework of the establishment of its annual plan and of each internal audit engagement.	The OIO will evaluate the effectiveness of risk management processes after the appointment of the Compliance, Risk and Resilience Officer.
2120.A1	Assurance: The internal audit activity must evaluate risk exposures relating to the organization's governance, operations, and information systems regarding the: - Achievement of the organization's strategic objectives. - Reliability and integrity of financial and operational information. - Effectiveness and efficiency of operations and programs. - Safeguarding of assets. - Compliance with laws, regulations, policies, procedures, and contracts.		x		See Q.2120.1 (supra).	The OIO will evaluate the effectiveness of risk management processes after the appointment of the Compliance, Risk and Resilience Officer.

IIA-Standards		Self-Assessment				
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2200	Internal Auditors must develop a written plan for each engagement.	x			For each internal audit engagement conducted in 2017-2021, the OIO prepared a written engagement plan and audit program.	
2200	The written plan must contain the engagement's objectives, scope, timing, and resource allocations.	x			For each internal audit engagement conducted in 2017-2021, the related internal audit plan contained the objectives, scope, timing, and resources of the engagement.	
2200	The plan must consider the organization's strategies, objectives, and risks relevant to the engagement.	x			The internal audit engagement plans took into consideration the strategy, objectives, and risks of the WTO relevant to the engagement.	
2201	In planning the engagement, internal auditors must consider: - The strategies and objectives of the activity being reviewed and the means by which the activity controls its performance. - The significant risks to the activity's objectives, resources, and operations and the means by which the potential impact of risk is kept to an acceptable level. - The adequacy and effectiveness of the activity's governance, risk management, and control processes compared to a relevant framework or model. - The opportunities for making significant improvements to the activity's governance, risk management, and control processes.	x			Prior to initiating an internal audit engagement, the Head of the OIO meets with relevant Directors, Managers and/or Staff members, to gain a sound understanding of the strategy, objectives, limitations, existing internal controls, significant risks and governance structure of the operations to be audited.	
2210	Objectives must be established for each engagement.	x			The objectives of each internal audit conducted in 2017-2020 were detailed and documented in the internal audit engagement plans.	
2210.A1	Assurance: Internal auditors must conduct a preliminary assessment of the risks relevant to the activity under review. Engagement objectives must reflect the results of this assessment.	x			Prior to each internal audit engagement, the OIO reviewed the WTO Risk Register in order to identify risks relevant to the activity to be audited. Furthermore, the internal audit engagement plan also included a section identifying the risks relevant to the engagement and/or the activity.	
2210.A2	Assurance: Internal auditors must consider the probability of significant errors, fraud, noncompliance, and other exposures when developing the engagement objectives.	x			The OIO considered the probability of significant errors, fraud, non-compliance, and other exposures when preparing internal audit engagement plans. Also, the OIO maintains a detailed Intake register where all allegations of misconduct/fraud are documented. Audit engagements may also consider information contained in the Intake Register,	
2220	The established scope must be sufficient to achieve the objectives of the engagement.	x			The scope of each internal audit conducted in 2017-2020 was detailed and documented (in the internal audit engagement plans and internal audit reports). The established scopes were deemed sufficient to achieve the expected objectives.	
2220.A1	Assurance: The scope of the engagement must include consideration of relevant systems, records, personnel, and physical properties, including those under the control of third parties.	x			The OIO took into consideration relevant IT systems, records, assets and/or personnel when defining the internal audit engagement plans.	

IIA-Stds		IIA-Standards			Self-Assessment	
IIA-Std	Statement	G C	P C	D N C	Analysis / Rationale	Remediating actions planned
2220.A2	Assurance: If significant consulting opportunities arise during an assurance engagement, a specific written understanding as to the objectives, scope, respective responsibilities, and other expectations should be reached and the results of the consulting engagement communicated in accordance with consulting standards.	N/A			No consulting engagements resulted from assurance engagements in 2017-2020.	
2230	Internal auditors must determine appropriate and sufficient resources to achieve engagement objectives based on an evaluation of the nature and complexity of each engagement, time constraints, and available resources. Interpretation: Appropriate refers to the mix of knowledge, skills, and other competencies needed to perform the engagement. Sufficient refers to the quantity of resources needed to accomplish the engagement with due professional care.		x		The OIO assigned appropriate and sufficient resources to achieve the engagements finalized in 2017-2020. However, as above-mentioned, the OIO encountered difficulties for fully staffing its team, given the zero-nominal growth of WTO's budget since at least 2016. The Head of the OIO reported on resources to the Director-General and to the CBFA every year since 2017; and highlighted the OIO's resource limitations. Since May 2020, the OIO has been reinforced with the arrival of an Investigator who is expected to also provide support for internal audits. Pursuant to OFFICE(15)/101, the OIO must give priority to administrative investigations. Given the workload in investigations, the OIO has not been in a position to fully complete its yearly internal audit plans.	The OIO is currently analysing several options to free up additional resources for internal audits and investigations. The Head of the OIO will discuss about resource limitations with the recently appointed Director-General. Pursuant to Administrative Memorandum 974, the new Head of the OIO will also discuss resources and budget requirements with the Director-General.
2240	Internal auditors must develop and document work programs that achieve the engagement objectives.	x			The OIO developed and documented internal audit programs for the engagements conducted in 2017-2020.	
2240.A1	Assurance: Work programs must include the procedures for identifying, analysing, evaluating, and documenting information during the engagement. The work program must be approved prior to its implementation, and any adjustments approved promptly.	x			The internal audit programs included work steps for identifying, analysing and documenting information related to the concerned engagements. The internal audit programs were prepared (and approved) by the Head of the OIO.	
2300	Internal auditors must identify, analyse, evaluate, and document sufficient information to achieve the engagement's objectives.	x			The OIO considers that it identified, analysed and evaluated sufficient information to achieve its 2017-2020 internal audit engagements.	
2310	Internal auditors must identify sufficient, reliable, relevant, and useful information to achieve the engagement's objectives. Interpretation: Sufficient information is factual, adequate, and convincing so that a prudent, informed person would reach the same conclusions as the auditor. Reliable information is the best	x			The OIO based its audit conclusions on information considered as sufficient, factual, adequate, reliable and relevant.	

IIA-Standards		Self-Assessment				
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	attainable information through the use of appropriate engagement techniques. Relevant information supports engagement observations and recommendations and is consistent with the objectives for the engagement. Useful information helps the organization meet its goals.					
2320	Internal auditors must base conclusions and engagement results on appropriate analyses and evaluations.	x			<p>The OIO's internal audit conclusions and engagement results were based on appropriate analyses and evaluations.</p> <p>The OIO developed an "Audit Execution (finalization) checklist", which should be completed at the end of each internal audit engagement to ensure that the reporting, communication, documentation and follow-up of the audit results have been properly documented.</p>	
2330	Internal auditors must document sufficient, reliable, relevant, and useful information to support the engagement results and conclusions.	x			<p>For each audit engagement, the internal auditor(s) created and maintained dedicated folders (on paper and electronic formats) where the relevant information used to support results and conclusions are stored.</p> <p>The documentation is reviewed by the Head of the OIO prior to finalizing the audit engagement. The OIO developed an "Audit Execution (finalization) checklist", which is completed at the end of each assignment, to ensure that the reporting, communication, documentation and follow-up of the audit results have been properly documented.</p> <p>The Internal Auditor and/or the Head of the OIO assessed, for each internal audit assignment conducted since 2016 whether the documentation was sufficient, reliable, relevant, and useful.</p>	
2330.A1	Assurance: The chief audit executive must control access to engagement records. The chief audit executive must obtain the approval of senior management and/or legal counsel prior to releasing such records to external parties, as appropriate.	x			<p>Engagement records are stored on a secured electronic directory (L:/DIV/OIO). Only the staff members of the OIO (and the ITSD Server Administrator) have access to the OIO directory.</p> <p>Documents on paper format are stored in a secured cabinet (locked) located in the office of the OIO Assistant.</p> <p>The Head of the OIO always requested approval from the DGO and/or the Legal Advisor to the Director-General prior to releasing audit-related information to external parties (e.g.: documents released to the Missions of Norway or USA, reports to the CBFA, etc.).</p>	
2330.A2	Assurance: The chief audit executive must develop retention requirements for engagement records, regardless of the medium in which each record is stored. These retention requirements must be consistent with the organization's guidelines and any pertinent regulatory or other requirements.	x			<p>Engagement records should be retained for a minimum period of 5 years.</p> <p>The OIO was established in November 2015 (and has been operating since September 2016). It retains all engagement records accumulated since then in dedicated binders (paper format) and on the OIO directory (L:/DIV/OIO, electronic format).</p>	

IIA-Standards		Self-Assessment				
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					The OIO also keeps all the documents inherited from the Office of Internal Audit (i.e. prior to November 2015), on a separate secured electronic directory (L:/DIV/OIA). Only the members of the OIO (and the ITSD Server Administrator) have access to this Directory.	
2340	Engagements must be properly supervised to ensure objectives are achieved, quality is assured, and staff is developed. Interpretation: The extent of supervision required will depend on the proficiency and experience of internal auditors and the complexity of the engagement. The chief audit executive has overall responsibility for supervising the engagement, whether performed by or for the internal audit activity, but may designate appropriately experienced members of the internal audit activity to perform the review. Appropriate evidence of supervision is documented and retained.	x			The Head of the OIO supervised personally each audit engagement conducted since 2016, to ensure that the work delivered corresponded to established objectives and quality standards. The Head of the OIO, upon finalization of each internal audit, signed the Audit Execution (finalization) checklist.	
2400	Internal auditors must communicate the results of engagements.	x			The OIO communicated the results of engagements completed in 2017-2021 to the Director-General and relevant managers/staff members.	
2410	Communications must include the engagement's objectives, scope, and results.	x			The engagement's objectives, scopes, and results were detailed in internal audit reports.	
2410.A1	Assurance: Final communication of engagement results must include applicable conclusions, as well as applicable recommendations and/or action plans. Where appropriate, the internal auditors' opinion should be provided. An opinion must take into account the expectations of senior management, the board, and other stakeholders and must be supported by sufficient, reliable, relevant, and useful information.	x			The internal audit reports included applicable conclusions and recommendations/action plans.	
2410.A2	Assurance: Internal auditors are encouraged to acknowledge satisfactory performance in engagement communications.	x			The OIO acknowledged satisfactory performance, whenever applicable, in internal audit reports.	
2410.A3	Assurance: When releasing engagement results to parties outside the organization, the communication must include limitations on distribution and use of the results.	x			The OIO provided detailed summaries of engagement results to the members of the CBFA. Documents submitted to the CBFA are subject to limitations on distribution and use of the results. The OIO did not release engagement results to other parties outside the organization.	
2420	Communications must be accurate, objective, clear, concise, constructive, complete, and timely.	x			The OIO monitors the quality of its communication after each internal audit engagement (through Audit Effectiveness Questionnaires). Based on the questionnaires received, and although improvements are always welcomed, the OIO considers that the communication has been sufficiently accurate, objective, clear, concise, constructive, complete, and timely. The OIO has not received comments indicating that its communications were unfair, partial and/or biased.	

IIA-Stds		IIA-Standards			Self-Assessment	
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2421	If a final communication contains a significant error or omission, the chief audit executive must communicate corrected information to all parties who received the original communication.	x			No significant errors or omissions have been detected in communications made in 2017-2021.	
2430	Indicating that engagements are "conducted in conformance with the International Standards for the Professional Practice of Internal Auditing" is appropriate only if supported by the results of the quality assurance and improvement program.	x			See Standard Q.1321.1. This Standard will be evaluated after completion of the External Quality Assessment foreseen in 2021. In the meantime, the OIO has indicated that it strives to conform with the International Standards for the Professional Practice of Internal Auditing (the OIO did not indicate that the internal audit activity conforms with the Standards).	
2431	When non-conformance with the Code of Ethics or the Standards impacts a specific engagement, communication of the results must disclose the: - Principle(s) or rule(s) of conduct of the Code of Ethics or the Standard(s) with which full conformance was not achieved. - Reason(s) for non-conformance. - Impact of non-conformance on the engagement and the communicated engagement results.	x			The OIO considers that the observed non-conformance with the IIA Standards did not impact the engagements completed in 2017-2020.	
2440	The chief audit executive must communicate results to the appropriate parties. Interpretation: The chief audit executive is responsible for reviewing and approving the final engagement communication before issuance and for deciding to whom and how it will be disseminated. When the chief audit executive delegates these duties, he or she retains overall responsibility.	x			OIO's results were communicated to the Director-General and concerned managers/staff members. A summary of the results was provided to the members of the CBFA.	
2440.A1	Assurance: The chief audit executive is responsible for communicating the final results to parties who can ensure that the results are given due consideration.	x			The Head of the OIO communicated the final results to the Director-General and concerned managers/staff members in charge of implementing the proposed recommendations.	
2440.A2	Assurance: If not otherwise mandated by legal, statutory, or regulatory requirements, prior to releasing results to parties outside the organization the chief audit executive must: - Assess the potential risk to the organization. - Consult with senior management and/or legal counsel as appropriate. - Control dissemination by restricting the use of the results.	x			Whenever deemed necessary, the OIO submitted the draft internal audit reports for review to selected staff members (e.g.: the legal Counsel to the Administration), prior to releasing the final internal audit report. The dissemination of the internal audit reports is managed by the Director-General's Office.	

IIA-Standards		Self-Assessment				
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2450	<p>When an overall opinion is issued, it must take into account the strategies, objectives, and risks of the organization, and the expectations of senior management, the board, and other stakeholders. The overall opinion must be supported by sufficient, reliable, relevant, and useful information.</p> <p>The communication will include:</p> <ul style="list-style-type: none"> - The scope, including the time period to which the opinion pertains. - Scope limitations. - Consideration of all related projects, including the reliance on other assurance providers. - A summary of the information that supports the opinion. - The risk or control framework or other criteria used as a basis for the overall opinion. - The overall opinion, judgment, or conclusion reached. 	x			The OIO was not required to issue overall opinions.	
2500	The chief audit executive must establish and maintain a system to monitor the disposition of results communicated to management.	x			The OIO maintains a detailed Follow-up Register, to monitor the implementations of internal audit recommendations.	
2500.A1	Assurance: The chief audit executive must establish a follow-up process to monitor and ensure that management actions have been effectively implemented or that senior management has accepted the risk of not taking action.	x			The OIO has established a detailed Follow-up process, to periodically monitor the implementations of internal audit recommendations.	
2600	<p>When the chief audit executive concludes that management has accepted a level of risk that may be unacceptable to the organization, the chief audit executive must discuss the matter with senior management.</p> <p>Interpretation: The identification of risk accepted by management may be observed through an assurance or consulting engagement, monitoring progress on actions taken by management as a result of prior engagements, or other means. It is not the responsibility of the chief audit executive to resolve the risk.</p>	x			In the framework of internal audit engagements, the OIO did not identify risks accepted by management that were perceived as unacceptable to the Organization.	
2600	If the chief audit executive determines that the matter has not been resolved, the chief audit executive must communicate the matter to the board.	x			The OIO reports to the CBFA, every year, on the status of implementation of internal audit recommendations (with details concerning recommendations still pending to be implemented).	

Quality Assessment in case of Consulting Services		Self-Assessment				
IIA-Std	Statement	G C	P C	D N C	Analysis / Rationale	Remediating actions planned
1000	The nature of consulting services must be defined in the internal audit charter.		x		<p>The nature of consulting services is not defined in Administrative Memorandum No.974 - <i>Office of Internal Oversight</i> (OFFICE(15)/101).</p> <p>The revised version of the document will incorporate the nature of consulting services</p>	The revised Internal Oversight Charter, to be submitted to the Director-General and to the CBFA, will incorporate the nature of consulting services.
1130	Internal auditors may provide consulting services relating to operations for which they had previous responsibilities.	x			<p>The OIO conducted several consulting services, inside and outside the WTO, such as:</p> <p>1) The OIO Assistant, who previously worked several years in the Procurement Service, prepared and delivered a workshop on Procurement Fraud.</p> <p>2) The OIO conducted the Quality Assessment exercise of WIPO's Internal Oversight Division (IOD).</p>	
1130	If internal auditors have potential impairments to independence or objectivity relating to proposed consulting services, disclosure must be made to the engagement client prior to accepting the engagement.	x			No perceived or potential impairments to independence or objectivity relating to proposed consulting services have been identified since September 2016.	
1210	The chief audit executive declines the consulting engagement or obtain competent advice and assistance if the internal auditors lack the knowledge, skills, or other competencies needed to perform all or part of the engagement.	x			The internal auditors had the adequate knowledge, skills, and competencies needed to perform the consulting engagements.	
1220	Internal auditors must exercise due professional care during a consulting engagement by considering the: - Needs and expectations of clients, including the nature, timing, and communication of engagement results. - Relative complexity and extent of work needed to achieve the engagement's objectives. - Cost of the consulting engagement in relation to potential benefits.	x			The OIO exercised due professional care when conducting consulting engagements.	
2010	The chief audit executive should consider accepting proposed consulting engagements based on the engagement's potential to improve management of risks, add value, and improve the organization's operations. Accepted engagements must be included in the plan.	x			The Head of the OIO accepted to conduct consulting engagements that were perceived to bring added value to the WTO (or the external Organization, in the case of WIPO). The consulting engagements were included in the OIO oversight plan.	

Quality Assessment in case of Consulting Services		Self-Assessment				
IIA-Std	Statement	G C	P C	D N C	Analysis / Rationale	Remediating actions planned
2120	During consulting engagements, internal auditors must address risk consistent with the engagement's objectives and be alert to the existence of other significant risks.	x			Risks related to a specific consulting engagement were assessed when defining the Engagement plan. Furthermore, throughout the entire engagement process, the internal auditor(s) remained attentive in order to identify any additional risk which could potentially impact the objectives of the engagement and/or the concerned operations.	
2120	Internal auditors must incorporate knowledge of risks gained from consulting engagements into their evaluation of the organization's risk management processes.	x			The OIO incorporated knowledge of risks gained from consulting engagements into its evaluation of the WTO risk management processes.	
2120	When assisting management in establishing or improving risk management processes, internal auditors must refrain from assuming any management responsibility by actually managing risks.	x			OIO staff members did not assume any management responsibility (outside the mandate of the OIO) and did not manage risks outside its mandate.	
2130	Internal auditors must incorporate knowledge of controls gained from consulting engagements into evaluation of the organization's control processes.	x			The OIO took into consideration the experience gained from consulting engagements when evaluating the organization's control processes.	
2201	Internal auditors must establish an understanding with consulting engagement clients about objectives, scope, respective responsibilities, and other client expectations. For significant engagements, this understanding must be documented.	x			The modality (objectives, scope, timing, perceived risks, etc.) of each consulting engagement was documented (engagement plans), in agreement with the "client".	
2210	Consulting engagement objectives must address governance, risk management, and control processes to the extent agreed upon with the client.	x			Governance, risk management, and control processes were included in the scope of consulting engagements, whenever requested by - and agreed with the "client".	
2210	Consulting engagement objectives must be consistent with the organization's values, strategies, and objectives.	x			Consulting engagement objectives were consistent with the organization's values, strategies, and objectives.	
2220	In performing consulting engagements, internal auditors must ensure that the scope of the engagement is sufficient to address the agreed-upon objectives. If internal auditors develop reservations about the scope during the engagement, these reservations must be discussed with the client to determine whether to continue with the engagement.	x			The scopes of the engagements conducted since September 2016 were sufficient to address the agreed-upon objectives.	
2220	During consulting engagements, internal auditors address controls consistent with the engagement's objectives and be alert to significant control issues.	x			The OIO addressed controls consistent with the engagement's objectives and remained vigilant to significant control issues.	

Quality Assessment in case of Consulting Services		Self-Assessment				
IIA-Std	Statement	G C	P C	D N C	Analysis / Rationale	Remediating actions planned
2240	Work programs for consulting engagements may vary in form and content depending upon the nature of the engagement.	x			Work programs were tailor-made depending upon the nature of the engagement.	
2330	The chief audit executive develops policies governing the custody and retention of consulting engagement records, as well as their release to internal and external parties. These policies are consistent with the organization's guidelines and any pertinent regulatory or other requirements.	x			The custody, retention and communication of consulting engagement records follow the same rules than for internal audit records.	
2410	Communication of the progress and results of consulting engagements will vary in form and content depending upon the nature of the engagement and the needs of the client.	x			Communication was adapted to each consulting engagement.	
2440	The chief audit executive is responsible for communicating the final results of consulting engagements to clients.	x			The Head of the OIO was responsible for communicating the final results of consulting engagements to the relevant "clients".	
2440	During consulting engagements, governance, risk management, and control issues may be identified. Whenever these issues are significant to the organization, they must be communicated to senior management and the board.	x			No significant governance, risk management, or control issues were identified in 2017-2021, which would require specific communication to Senior Management and/or the CBFA.	
2500	The internal audit activity monitors the disposition of results of consulting engagements to the extent agreed upon with the client.	x			The OIO monitored the disposition of results of consulting engagements (whenever it concerned internal engagements).	

IIA Rules of Conduct		Self-Assessment				
Rule	Statement	G C	P C	D N C	Analysis / Rationale	Remediating actions planned
Integrity	Internal auditors: 1.1. Shall perform their work with honesty, diligence, and responsibility. 1.2. Shall observe the law and make disclosures expected by the law and the profession. 1.3. Shall not knowingly be a party to any illegal activity or engage in acts that are discreditable to the profession of internal auditing or to the organization. 1.4. Shall respect and contribute to the legitimate and ethical objectives of the organization.	x			To the knowledge of the Head of the OIO, the OIO staff members respected the applicable rules of conduct in 2017-2021. No instances of misconduct/lack of integrity on their part were recorded in 2017-2021. The Internal auditors performed their work with honesty, diligence, and responsibility; observed the law and made disclosures expected by the law and the profession (whenever applicable); did not knowingly be a party to any illegal activity; and respected the ethical values (Code of Conduct) of the WTO.	
Objectivity	Internal auditors: 2.1. Shall not participate in any activity or relationship that may impair or be presumed to impair their unbiased assessment. This participation includes those activities or relationships that may be in conflict with the interests of the organization. 2.2. Shall not accept anything that may impair or be presumed to impair their professional judgment. 2.3. Shall disclose all material facts known to them that, if not disclosed, may distort the reporting of activities under review.	x			To the knowledge of the Head of the OIO, the OIO staff members did not participate, in 2017-2021, in activities that may have impaired their objectivity, unbiased assessment and/or professional judgment.	
Confidentiality	Internal auditors: 3.1. Shall be prudent in the use and protection of information acquired in the course of their duties. 3.2. Shall not use information for any personal gain or in any manner that would be contrary to the law or detrimental to the legitimate and ethical objectives of the organization.	x			In 2017-2021, To the knowledge of the Head of the OIO, the OIO Internal auditors remained prudent in the use and protection of information acquired in the course of their duties, and did not use information for any personal gain or in any manner that would be contrary to the law or detrimental to the legitimate and ethical objectives of the organization.	
Competency	Internal auditors: 4.1. Shall engage only in those services for which they have the necessary knowledge, skills, and experience. 4.2. Shall perform internal audit services in accordance with the International Standards for the Professional Practice of Internal Auditing. 4.3. Shall continually improve their proficiency and the effectiveness and quality of their services	x			The OIO Internal auditors engaged only in services for which they had the necessary knowledge, skills and experience. Their audit services were delivered, as much as possible, in accordance with the International Standards for the Professional Practice of Internal Auditing (with the exceptions noted above). The OIO strived to continually improve the proficiency, effectiveness and quality of its services.	

ANNEX 5 – INVESTIGATION FUNCTION – QUALITY SELF-ASSESSMENT

Last update: May 2021

Evaluators: Benoit de Schoutheete and Nathalie Iniguez

GC = Generally Conforms, PC = Partially Conforms, DNC = Does Not Conform

#	Standard	Statement	G C	P C	D N C	Analysis / Rationale	Remediating actions planned
1	Investigative Office Par. 1	Each Organization shall have an Investigative Office responsible for conducting investigations.	x			The Office of Internal Oversight (OIO) is the exclusive entity responsible for investigating allegations of violations of any WTO norm applicable to Staff members, irrespective of the nature of their contracts.	
2	Objectivity, Impartiality, Fairness Par. 3	The Investigative Office shall maintain objectivity, impartiality, and fairness throughout the investigative process and conduct its activities competently and with the highest levels of integrity.	x			<p>Pursuant to WTO Regulation 1.5, staff members shall conduct themselves at all times in an appropriate manner and shall avoid any action which may adversely reflect on their status as international civil servants, or on the integrity, independence and impartiality which are required by that status.</p> <p>One of the fundamental standards of conduct of the WTO derives from the requirement of integrity. Integrity implies not only honesty, truthfulness and freedom from corrupting influences but also integrity as an international public official. Staff members must regulate their conduct with the interests of the WTO in view and avoid placing themselves in a position where their private interests would actually or potentially conflict with the interests of the WTO. [...] Integrity, loyalty, independence and impartiality are absolute requirements.</p> <p>The Head of the OIO and other OIO staff must, at all times, ensure that their conduct is compatible with the objectivity and independence required by their functions.</p> <p>To ensure its impartiality and credibility, the OIO may not perform any operational duty or be involved in any activity which may, pursuant to OFFICE(15)/101, be subject to any form of evaluation or audit, or which has been evaluated or audited by the OIO.</p> <p>The Administrative Investigation shall be conducted with all due professionalism and objectivity.</p> <p>The OIO has strictly adhered to the highest standards of objectivity, impartiality, fairness, competence and integrity since 2016. No allegations of lack of objectivity, impartiality, fairness or integrity have been substantiated.</p>	

#	Standard	Statement	G C	P C	D N C	Analysis / Rationale	Remediating actions planned
3	Independence Par. 3	In particular, the Investigative Office shall perform its duties independently from those responsible for or involved in operational activities and from staff members liable to be subject of investigations and shall also be free from improper influence and fear of retaliation.	x			<p>The OIO is an operationally independent office inside the WTO Secretariat. Except as expressly provided in OFFICE(15)/101, the Head of the OIO and other OIO staff are functionally and operationally independent from the Secretariat and from WTO Members in the conduct of their duties.</p> <p>Furthermore, in the exercise of their duties, the Head of the OIO and other OIO staff members may neither seek nor accept any instruction from any person or entity outside the OIO, whether this person or entity is within or outside the WTO.</p> <p>Neither the Director-General nor any other WTO staff member may seek to influence or otherwise interfere with the work of the OIO. The Head of the OIO and other OIO staff must, at all times, ensure that their conduct is compatible with the objectivity and independence required by their functions.</p> <p>No OIO staff member may be subject to investigation or disciplinary procedure of any kind on the part of the WTO except in accordance with paragraphs 20 and 21 of OFFICE(15)/101.</p> <p>Finally, the Director-General shall protect any staff member from retaliation or threat thereof for cooperation with the OIO.</p> <p>The Head of the OIO reported to the CBFA, each year since 2016, that no circumstances have affected, in fact or appearance, the independence of the OIO or impeded its ability to effectively fulfil its functions and responsibilities in an unbiased, objective and independent manner. Neither the Director General nor any other WTO senior official have tried to influence or otherwise interfered with the work of the OIO.</p>	
4	Conflict of interest Par. 4	The staff of the Investigative Office shall disclose to a supervisor in a timely fashion any actual or potential conflicts of interest he or she may have in an investigation in which he or she is participating, and the supervisor shall take appropriate action to remedy the conflict.	x			<p>If it deems it necessary due to conflict of interests or because of the specific expertise necessary for an objective investigation of the matter, the OIO may request the Director General to appoint an ad hoc Investigator, in which case it shall so inform the Complainant(s).</p> <p>The Head of the OIO promptly informed the Director-General whenever an actual or potential conflict of interest appeared at the OIO with regards to investigations. The Director-General and the Head of the OIO have systematically and timely taken all necessary measures to remedy all instances of actual or perceived/potential conflict of interest.</p>	

#	Standard	Statement	G C	P C	D N C	Analysis / Rationale	Remediating actions planned
						Also, to ensure its impartiality and credibility, the OIO may not perform any operational duty or be involved in any activity which may, pursuant to this Administrative Memorandum, be subject to any form of evaluation or audit, or which has been evaluated or audited by the OIO.	
5	Procedure re: Allegations of misconduct by staff of the Investigative Office Par. 5	Appropriate procedures shall be put in place to investigate allegations of Misconduct on the part of any staff member of the Investigative Office.	x			<p>Should the need arise to investigate any allegation of misconduct on the part of an OIO staff member, including the Head of the OIO, the Director-General shall refer the matter to the WTO External Auditor. The External Auditor will either investigate the matter itself or, if the matter at issue so requires, appoint an outside investigator reporting to it. In carrying out an investigation, the External Auditor or the outside investigator, as the case may be, shall apply the WTO procedures for investigations and disciplinary matters mutatis mutandis.</p> <p>The Director-General may apply disciplinary sanctions to the Head of the OIO or OIO staff member only on the basis of detailed written recommendations of the WTO External Auditor. In such a case, the Director-General shall inform the Chairs of the General Council and of the CBFA for information that such sanctions have been applied.</p>	
6	Publication of mandate and/or terms of reference of the Investigative Office and annual report of its activities Par. 6	Each Organization shall publish the mandate and/or terms of reference of its Investigative Office as well as an annual report highlighting the integrity and anti-fraud and corruption activities of its Investigative Office in accordance with its policies on the disclosure of information.	x			<p>The mandate of the OIO is detailed in OFFICE(15)/101 - <i>Office of Internal Oversight</i>, which is publicly available on the WTO's website and intranet.</p> <p>The annual reports of the OIO are immediately available to the Members (through the CBFA) and, after 3 months, to the general public. The annual reports provide information on all the activities conducted by the OIO during the year, including investigations.</p>	
7	Confidentiality Par. 7, Par. 21	The Investigative Office shall take reasonable measures to protect as confidential any non-public information associated with an investigation, including the identity of parties that are the subject of the investigation and of parties providing testimony or evidence. The manner in which all information is held and made available to parties within each Organization or parties outside of the Organization, including national authorities, is subject to the Organization's rules, policies and procedures.	x			The Investigation and any administrative decision taken in relation to it shall be strictly confidential. The Investigator, the Complainant(s) and any other person called to participate in the Investigation including witnesses and any support given to the Investigator shall keep confidential any information they may acquire in the context of the Investigation indefinitely. Any breach of confidentiality may be subject to disciplinary and/or judicial action by the WTO. The fact that a piece of information becomes public through no fault of the persons participating in the Investigation does not dispense these persons from keeping this information confidential. In case of doubt, the opinion of the Investigator shall be sought.	The OIO observed that the importance of preserving confidentiality is not always well understood by staff members. Therefore, the OIO considers that additional measures could be implemented at the

#	Standard	Statement	G C	P C	D N C	Analysis / Rationale	Remediating actions planned
		The staff of the Investigative Office shall take appropriate measures to prevent unauthorized disclosure of investigative information.				<p>If necessary, the Investigator shall take the necessary steps to safeguard the confidentiality of a statement, testimony or document as long as such steps are consistent with the procedural rights of the parties, particularly the <i>audi alteram partem</i> principle. In case of doubt, the Investigator shall opt for a solution safeguarding the confidentiality of the testimony or information in general, if the Investigator deems it necessary in order to protect the dignity and reputation of any staff member or third party. The Investigator shall nevertheless take all possible steps to limit the impact of his/her/its choice on the adversarial principle.</p> <p>The OIO has taken all reasonable measures to protect and safeguard the confidentiality of investigations, including the following:</p> <ul style="list-style-type: none"> - all participants to an investigation are required to sign an Oath of Confidentiality. - investigation documents are securely stored on a specific server dedicated to the OIO. - paper copies of documents are archived in locked cabinets to prevent unauthorized access. 	WTO to further reinforce the safeguarding of confidentiality in general. Staff members dealing with confidential information (e.g.: HRD, Medical Service, etc.) should be reminded (or made aware) of what constitutes confidential information and its resulting obligations.
8	Investigative findings and recommendations Par. 8	Investigative findings shall be based on facts and related analysis, which may include reasonable inferences.	x			<p>Pursuant to OFFICE(15)/101, an investigation is a formal fact-finding administrative inquiry. The purpose of an investigation is to examine and determine the veracity of allegations of misconduct, as defined above, and to report thereon.</p> <p>Also, the purpose of the Administrative Investigation shall be primarily to determine whether and to what extent the allegation(s) made in the Complaint are factually supported. Where appropriate, the Investigator shall also qualify legally the facts and propose a disciplinary sanction and/or any other solution he/she/it may deem in the interest of the Organization, in accordance with the Staff Rules and Regulations.</p> <p>The Investigator may draw any inference from insufficient cooperation on the part of the persons participating in an investigation, or if it appears beyond reasonable doubt that evidence has been intentionally falsified, tampered with or destroyed in the context of the investigation.</p> <p>Investigative findings made by the OIO are based on facts and related analysis, which may, if deemed necessary, include reasonable inferences.</p>	

#	Standard	Statement	G C	P C	D N C	Analysis / Rationale	Remediating actions planned
9	Investigative findings and recommendations Par. 9	The Investigative Office shall make recommendations, as appropriate, to the Organization's management that are derived from its investigative findings.	x			While OFFICE (14)/17 does not contain specific provisions authorizing the OIO to make recommendations (other than related to sanctions) to management, the OIO has, whenever deemed necessary, included such recommendation in its investigation reports. The new investigation procedure is expected to include specific provisions allowing the OIO to issue recommendations to management (Management implication reports).	The new investigation procedure should include provisions allowing the OIO to issue recommendations to management (in separate management implication reports).
10	Nature of investigations Par. 10	All investigations conducted by the Investigative Office are administrative in nature.	x			Pursuant to OFFICE(15)/101, an investigation is a formal fact-finding administrative inquiry. All investigations conducted by the OIO have been administrative by nature.	
11	Standard of proof Par. 12	The Standard of Proof that shall be used to determine whether a complaint is substantiated is defined for purposes of an investigation as information that, as a whole, shows that something is more probable than not.	x			The WTO applies the Standard of Proof promulgated by the ILOAT, which is "beyond reasonable doubt". This Standard of Proof is more restrictive than "More probable than not".	
12	Protection of whistle-blowers Par. 13	A staff member who qualifies as a "whistle-blower" under the rules, policies and procedures of the Organization shall not be subjected to retaliation by the Organization. The Organization will treat retaliation as a separate act of Misconduct		x		<p>The Director-General shall protect any staff member from retaliation or threat thereof for cooperation with the OIO.</p> <p>He/she and the administration must guarantee, under any circumstances, the protection of any person involved in an investigation from any pressure, threat or retaliation originating in any WTO staff or body in relation to words spoken or written in the context of the investigation.</p> <p>Pursuant to OFFICE(14)/17, "[i]n no case may the Complaint be anonymous". However, the OIO has the possibility not to disclose the name of the Complainant(s), granting a certain level of anonymity to the Complainant(s).</p> <p>Also, allegations of retaliation have been treated as separate acts of misconduct.</p> <p>The new investigation procedure is expected to accept anonymous complaints, to contain provisions for protecting whistle-blowers, and to specify that retaliation shall be treated as a separate act of misconduct.</p>	

#	Standard	Statement	G C	P C	D N C	Analysis / Rationale	Remediating actions planned
13	Staff's duty to report Par. 14	The Organization may require staff to report suspected acts of fraud, corruption, and other forms of Misconduct.	x			The WTO strongly encourages staff to report suspected acts of fraud, corruption or misconduct ("speak up").	
14	Staff's duty to cooperate Par. 15	The Organization shall require staff to cooperate with an investigation and to answer questions and comply with requests for information.	x			<p>Pursuant to OFFICE(14)/17, staff members involved in the investigative process shall cooperate with an investigation.</p> <p>The Investigator may require full and complete cooperation on the part of the Complainant(s), the person(s) directly concerned by the allegation(s) of the Complainant(s), as well as from witnesses and/or declarants. The Investigator may draw any inference from insufficient cooperation on their part or if it appears beyond reasonable doubt that evidence has been intentionally falsified, tampered with or destroyed in the context of the investigation. Any WTO staff member shall be under an obligation, if the Investigator so requests, to collaborate fully in the Investigation, but may not have to incriminate him/herself.</p> <p>Since 2016, the OIO did not encounter any case of non-cooperation requiring corrective actions.</p>	
15	Staff's duty to cooperate Par. 16	Each Organization should adopt rules, policies and procedures and, to the extent that it is legally and commercially possible, include in its contracts with third parties, provisions that parties involved in the investigative process shall cooperate with an investigation.		x		<p>Contracts with third parties do not currently include provisions that parties involved in the investigative process shall cooperate with an investigation. However, since the WTO does not often work with implementing partners in the field, such clauses may not be considered relevant or necessary.</p> <p>Whenever necessary, the OIO called relevant third parties to participate in investigations. Their participation remained voluntary (they were not be obliged to participate).</p>	The OIO will liaise with the Legal Counsel to the Administration to discuss the possibility of adding such provisions in the contracts with third parties.
16	Subject's right to be heard Par. 17	As part of the investigative process, the subject of an investigation shall be given an opportunity to explain his or her conduct and present information on his or her behalf. The determination of when such opportunity is provided to the subject is regulated by the rules, policies and procedures of the Organization.	x			<p>The Investigator shall afford all person(s) concerned by the Investigation the possibility of making written comments on any testimony or document concerning them that the Investigator intends to use for his/her/its report, before the drafting of this report.</p> <p>More generally, the Investigator shall scrupulously ensure, at every stage of the procedure, that the procedural rights of the parties, as recognized by the jurisprudence of the ILOAT, are upheld.</p> <p>Parties may submit any evidence they deem relevant under any format, subject to compliance with Staff Rule 101.1. The Investigator may request access to evidence to which the parties may not have direct access.</p>	

#	Standard	Statement	G C	P C	D N C	Analysis / Rationale	Remediating actions planned
						The OIO has scrupulously ensured that the Subjects of investigations are given the opportunity to make written comments or to present information on any testimony or document concerning them.	
17	Timeliness of investigations Par. 18	The Investigative Office should conduct the investigation expeditiously within the constraints of available resources.	x			<p>The OIO has initiated investigations as expeditiously as possible, within the constraint of available resources and the sanitary situation.</p> <p>Pursuant to OFFICE (14)/17, investigation report shall be submitted to the Director General as expeditiously as possible, but no later than 45 days from the inception of the Investigation. The OIO has strived to respect the deadlines. Whenever necessary, the OIO, after having consulted the parties concerned, has requested the Director-General to extend the deadlines.</p>	
18	Examination and records of information Par. 19	The Investigative Office should examine both inculpatory and exculpatory information.	x			The OIO systematically included inculpatory and exculpatory information in its investigation reports.	
19	Examination and records of information collected Par. 20	The Investigative Office shall maintain and keep secure an adequate record of the investigation and the information collected.	x			The OIO keeps detailed records for each investigation case (separate binders and files per investigation). Investigation records are stored in securely locked cabinets (located in the OIO's office) and on a dedicated OIO server. Only OIO staff members have access to the records.	The OIO will inquire with the Head of Security the possibility of installing secure electronic locks on OIO's office doors.
20	Access to information, records, persons, premises, etc. Par. 23, Par. 24	For purposes of conducting an investigation, the Investigative Office shall have full and complete access to all relevant information, records, personnel, and property of the Organization, in accordance with the rules, policies and procedures of the Organization. To the extent provided by the Organization's rules, policies and procedures and relevant contracts, the Investigative Office shall have the authority to examine and copy the relevant books and records of projects, executing agencies, individuals, or firms participating or seeking to participate in Organization-financed activities or any other entities participating in the disbursement of Organization's funds.	x			<p>In the performance of its functions and responsibilities, and in compliance with the applicable international standards, the OIO is authorised to:</p> <ul style="list-style-type: none"> i. have full and unrestricted access to all WTO records (irrespective of their status and location), premises and property, as well as to all personnel (including the Director-General and members of his/her office), and require all necessary assistance from them; ii. have access to all third parties performing services delegated to them by the WTO, in accordance with contractual terms; iii. require any staff member of the Organization to supply such information and explanations as may be needed; iv. be available to all staff who wish, in good faith, to report on fraud or other forms of misconduct. The OIO shall in all cases respect a staff member's wish for confidentiality and take appropriate action to protect that staff member. 	

#	Standard	Statement	G C	P C	D N C	Analysis / Rationale	Remediating actions planned
21	Documentation of investigative findings and conclusions Par. 22	The Investigative Office shall document its investigative findings and conclusions.	x			<p>The Investigator documents every stage of his/her/its Investigation. In particular, the Investigator draft minutes, summaries or reports of any testimony or oral statement provided in the context of the Administrative Investigation, signed by the witness or declarant.</p> <p>The OIO systematically documents each step of the investigation process. Also, its findings and conclusions are detailed in the investigation reports.</p>	
22	Confidential and anonymous complaints Par. 27	The Investigative Office shall accept all complaints irrespective of their source, including complaints from anonymous or confidential sources.		x		The OIO accepts all complaints irrespective of their source, save anonymous complaints. The current investigation procedure does not accept anonymous complaints.	The new investigation procedure will accept anonymous complaints and include further provisions for protecting whistle-blowers.
23	Acknowledgement of receipt of complaints, registration and review and preliminary evaluation Par. 28, Par. 29, Par. 30	<p>Where practicable, the Investigative Office will acknowledge receipt of all complaints.</p> <p>All complaints shall be registered and reviewed to determine whether they fall within the jurisdiction or authority of the Investigative Office.</p> <p>Once a complaint has been registered, it will be evaluated by the Investigative Office to determine its credibility, materiality, and verifiability [...] to determine whether there is a legitimate basis to warrant an investigation.</p>	x			<p>Upon receiving a sufficiently documented Complaint, the OIO immediately provides a written acknowledgement of receipt, and informs the Complainant of the time period within which it intends to rule on the initiation of an investigation.</p> <p>The OIO maintains a detailed intake register where all complaints are recorded and followed up. The complaints are systematically reviewed to determine whether they fall within the authority of the OIO. The credibility, materiality, and verifiability of each allegation is assessed to determine whether there is a legitimate basis to warrant an investigation.</p>	
24	Case prioritization Par. 32	The planning and conduct of an investigation and the resources allocated to it should take into account the gravity of the allegation and the possible outcome(s).	x			In practice, the OIO has systematically prioritized investigations according to its available resources, the gravity/severity of the allegations, the perceived risk of retaliation and the possible outcomes of the investigation. Investigations where there was a risk of retaliation for any of the involved parties, or a major risk for the WTO, have been given priority.	
25	Corroboration of information Par. 33	The Investigative Office shall, wherever possible, seek corroboration of the information in its possession.	x			Whenever possible, the OIO sought corroboration of information gathered in the framework of an investigation (through witness interviews, review of complementary information, etc.).	

#	Standard	Statement	G C	P C	D N C	Analysis / Rationale	Remediating actions planned
26	Treatment of Investigative Activity and critical decisions Par. 35	Investigative Activity and critical decisions should be documented in writing and reviewed with managers of the Investigative Office.	x			<p>The Investigator shall document every stage of his/her/its Investigation.</p> <p>The Investigator's report to the Director General shall contain [...] a sufficiently detailed account of the conduct of the Investigation so as to allow the Director General and the parties to assess its compliance with general principles of international administrative law and relevant procedural requirements; a sufficiently detailed account of the facts so as to allow the Director General and the parties to assess the objectivity and exhaustiveness of the report; sufficiently detailed factual conclusions so as to allow the Director General to reach an informed decision; [...].</p> <p>Investigative activities and critical decisions are systematically documented and summarized in the investigation reports (under section "Methodology").</p> <p>The Head of the OIO reviews the (draft) investigation report, along with all the supporting documents before it is submitted to the Director-General and the parties.</p>	
27	Interviews Par. 37	To the extent possible, interviews conducted by the Investigative Office should be conducted by two persons (Interviews of subjects should be conducted by two investigators. For interviews of complainants, witnesses and other persons, the number of interviewers depends on the nature and the circumstances of the case.)	x			<p>In practice, each interview conducted by the OIO was performed by two persons (usually two OIO staff members). Furthermore, whenever possible and accepted by the parties, the OIO audio recorded and prepared detailed minutes of the interview meetings.</p>	
28	Payment and expenses re: witnesses, subject, or other sources of information Par. 39	The Investigative Office will not pay a witness or a subject for information. Subject to the Organization's rules, policies, policies and procedures, the Investigative Office may assume responsibility for reasonable expenses incurred by witnesses or other sources of information to meet with the Investigative Office.	x			<p>The OIO has never paid a witness or a subject for information.</p>	
29	Assistance from external parties Par. 40	The Investigative Office may engage external parties to assist in its investigations.	x			<p>The OIO has requested assistance from external investigators (whether from other International Organizations or Consultants) for conducting investigations. Since 2016, the OIO used the services of external investigators of UNHCR, WIPO and two independent consultants. This practice was mainly used whenever the OIO lacked internal resources or had any actual or potential (perceived) conflict of interest.</p>	

#	Standard	Statement	G C	P C	D N C	Analysis / Rationale	Remediating actions planned
30	Procedure for unsubstantiated complaints Par. 41	If the Investigative Office does not find sufficient information during the investigation to substantiate the complaint, it will document such findings, close the investigation, and notify the relevant parties, as appropriate.	x			<p>The OIO prepared an investigation report for each investigation opened since 2016, even if the related allegations were found unsubstantiated (or lacking evidence). The investigation report was systematically shared with the parties.</p> <p>The Complainant(s) and the Subject(s) of an investigation receive the investigation report at the same time it is sent by the Investigator to the Director General.</p>	
31	Procedure for substantiated complaints Par. 42	If the Investigative Office finds sufficient information to substantiate the complaint, it will document its investigative findings and refer the findings to the relevant authorities within the Organization, consistent with the Organization's rules, policies and procedures.	x			See above.	
32	Procedure for knowingly false complaints Par. 43	Where the Investigative Office's findings indicate that a complaint was knowingly false, the Investigative Office shall, where appropriate, refer the matter to the relevant authorities in the Organization for further action consistent with the Organization's rules, policies and procedures.	x			The OIO shall refer to the Director-General whenever a complaint appears to be knowingly false. The Director General may sanction staff members knowingly making false allegations, statements or testimonies or knowingly submitting false or forged materials.	
33	Procedure for witness/subject's failure to comply Par. 44	Where the Investigative Office's findings indicate that there was a failure to comply with an obligation existing under the investigative process by a witness or subject, the Investigative Office may refer the matter to the relevant authorities in the Organization.	x			<p>See above.</p> <p>The Investigator may draw any inference from insufficient cooperation on the part of parties participating in an investigation or if it appears beyond reasonable doubt that evidence has been intentionally falsified, tampered with or destroyed in the context of the investigation. Any WTO staff member shall be under an obligation, if the Investigator so requests, to collaborate fully in the Investigation, but may not have to incriminate him/herself.</p>	
34	Possibility to refer information to national authorities Par. 45	The Investigative Office may consider whether it is appropriate to refer information relating to the complaint to the appropriate national authorities and the Investigative Office will seek the necessary internal authorization to do so in cases where it finds a referral is warranted.	x			The OIO and the Office of the Legal Counsel have agreed that the OIO shall refer to the Legal Counsel to the Administration whenever the matter requires the intervention of - or referral to - national (Swiss) authorities.	