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## EXECUTIVE SUMMARY

The 2026 Plan of Work for the Internal Oversight Office (IOO) of the World Meteorological Organization (WMO) outlines a comprehensive and strategic approach to oversight, focusing on key areas such as internal audit, evaluation, and investigation. This plan aims to strengthen WMO's governance, risk management, and control processes, in alignment with the organization's strategic objectives and stakeholder expectations. With an emphasis on adopting updated global audit standards and addressing emerging risks, the IOO's plan reflects a proactive and value-driven oversight strategy.

### Mandate and Strategic Objectives

The IOO operates under WMO's financial regulations, providing independent and objective assurance to enhance operational effectiveness. The IOO's oversight encompasses three main pillars: internal audit, evaluation and inspection, and investigation. These activities are designed to support WMO's accountability, efficiency, and effectiveness in achieving its mission.

The Internal Audit Strategy is centered on:

- **Risk-Based Assurance:** Prioritizing high-risk areas through an annual risk assessment to dynamically align the audit plan with emerging risks.
- **Audit Quality and Competency:** Establishing a Quality Assurance and Improvement Program (QAIP) to ensure adherence to IIA standards and ongoing improvement.
- **Technology Integration:** Utilizing data analytics and advanced audit tools to enhance efficiency and offer deeper risk insights.
- **Stakeholder Engagement:** Strengthening communication with WMO's leadership and stakeholders for greater alignment and transparency in oversight activities.
- **Support for Organizational Change:** Providing assurance for WMO's transformative initiatives, such as the ERP implementation, through pre- and post-implementation reviews.

### Planning Considerations and Key Risk Drivers

The 2026 plan has been developed using a risk-based approach, informed by key developments in WMO's internal and external environment:

- **Financial Risks from Member Contributions:** In the current geopolitical and economic context, reductions in funding and delays in the payment of assessed contributions by some Members create uncertainty for WMO's financial stability. This heightens liquidity risks and may impact the Organization's ability to sustain programmes and staff levels, with potential consequences for operational resilience and delivery of strategic priorities.
- **Organizational Restructuring:** In response to financial risks linked to reduced or delayed Member contributions, a significant restructuring of the Secretariat will take effect on 1 January 2026, abolishing four programmatic departments and establishing two new departments and a Regional Coordination Office. This reform, expected to

reduce staff by about 25 posts and save CHF 5.2 million annually, creates transition risks for governance, programmatic alignment, continuity of operations, and control functions, which IOO has reflected in its risk assessment and planning.

- **Reputational Risks:** Increased complaints of abuse of authority and workplace harassment highlight the need to mitigate reputational risks and to strengthen mechanisms that prevent and address toxic work environments.
- **ERP Implementation (Quantum):** WMO is implementing the new Quantum ERP system, a major transformation of its financial and administrative processes. Key risks include the possibility that implementation costs may exceed the approved budget, uncertainty as to whether the system will fully meet WMO's needs, and a steep learning curve for staff. IOO will conduct an audit of the Quantum implementation in 2026 to assess whether these risks are being effectively managed and to ensure alignment with governance, accountability, and control standards.
- **Information Technology Risks:** IOO remains alert to emerging IT and cyber risks and will continue to monitor developments closely. Audits will focus on IT governance, cybersecurity, and risk management to safeguard information assets and ensure continuity of operations.

### Internal Audit Engagements

The 2026 audit plan is risk-driven, focusing on the high-risk areas identified in the current risk assessment, while also taking into account—where appropriate—the rolling plan developed last year. Key engagements include:

List	Justification
1. Controller's Office	Rolling Plan
2. Procurement	Risk assessment, interview with management
3. PIR of QUANTUM (IT)	Rolling Plan
4. Restructuring	Risk assessment, interview with management
5. IOO External QAR	Due – last one in 2021. To be taken up at the end of 2026, continuing into 2027. Exact scheduling subject to resource availability.

### Evaluations/Performance Audit Engagements

Based on the risk assessment and consultations with stakeholders, IOO initially proposed including three evaluations/performance audits in its work plan. However, the AOC recommended limiting this to one, as the Evaluation Officer position within IOO and may not materialize. Consequently, IOO will conduct the following evaluation:

1. Evaluation/Performance Audit of WMO Information System (WIS)

The **revision of the Evaluation Policy** and the **establishment of a follow-up mechanism** to track the implementation of recommendations from decentralized evaluations are expected to be done in 2026, subject to adequate resources.

### **Decentralized Project Evaluations**

IOO has compiled a list of project evaluations being undertaken/planned to be undertaken and is included in the report.

### **Resource Allocation**

The IOO's plan allocates 350 days to internal audit, investigation, and evaluation activities. The plan also sets aside 250 days for QAIP, training, and proactive fraud prevention activities.

Although recruitment for the Evaluation Officer position had begun, it has since been put on hold and is unlikely to materialize. As a result, IOO expects to operate with only two professional staff members during the year. To address any resulting capacity gaps, IOO will utilize co-sourcing/outsourcing arrangements to supplement its capabilities.

### **Coordination**

Coordination with external oversight bodies, including the Joint Inspection Unit (JIU) and WMO's external auditors, continues to be a key component of the IOO's strategy, ensuring cohesive oversight and minimizing duplication of efforts. Furthermore, performance measures are in place to evaluate the IOO's success in meeting its objectives and maintaining alignment with IIA standards.

## I. MANDATE OF THE INTERNAL OVERSIGHT OFFICE

1. The overall framework of internal oversight activities as mandated by the World Meteorological Congress is contained in Financial Regulations 13.7-13.10. Further elaborated in IOO charter, the consolidated internal oversight mechanism provided by IOO comprises of three pillars of activity: internal audit, investigations, and independent evaluations.

### **Pillar 1: Internal Auditing**

2. Internal Auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. Internal Auditing in IOO is carried out in conformity to the International Professional Practices Framework of the Institute of Internal Auditors (IIA), which includes the Internal Auditing Standards and Code of Ethics. This mandatory guidance constitutes the framework within which IOO practice of internal auditing is pursued and the standard by which IOO performance effectiveness is evaluated.
3. Assurance activities include, compliance audits, performance audits (value-for-money audit), financial audits, Information Technology Audits, and continuous audits.

### **Pillar 2: Evaluation and Inspection**

4. Evaluations in WMO are carried out in accordance with standards developed by the United Nations Evaluations Group (UNEG). An evaluation or inspection is a systematic assessment of a project, programme, strategy, policy, theme, sector, operational area, or other institutional activity. The review focuses on expected and achieved accomplishments, examining results chains, processes, contextual factors and causality, to understand achievements or gaps. It seeks to determine the relevance, impact, effectiveness, efficiency and sustainability of WMO's interventions and contributions. Evaluations should provide credible, reliable and useful evidence-based information, enabling timely integration of findings, recommendations and lessons into decision-making.
5. The purposes of inspection and evaluation are to promote accountability and learning. Inspections and evaluation aim to understand why — and to what extent — intended and unintended results were achieved and to analyze the implications of the results.

### **Pillar 3: Investigation**

6. Investigation is a key process to promote transparency and accountability within WMO. It is a legally based and analytical process to gather information and protect the Organization's human and financial resources. Investigative activities address staff misconduct, including fraud, corruption, sexual exploitation and abuse, and other workplace violations defined in the staff and financial rules. Investigations in WMO follow the Uniform Principles and Guidelines for Investigations adopted by the Conference of International Investigators.

## II. INTERNAL OVERSIGHT PLAN

7. Standard 9.2 of the Global Internal Auditing Standards requires the Chief Audit Executive (CAE) to develop and implement a strategy for the IA function that supports the strategic objectives and success of the organization and aligns with the expectations of the board, senior management, and other key stakeholders. The Internal Audit Strategy for the Internal Oversight Office is kept at Annex-I.
8. The CAE must develop an internal audit plan that supports the achievement of the organization's objectives. This plan must be grounded in a documented risk assessment of the organization's strategies, objectives, and risks, carried out at least annually.
9. The risk assessment must draw on input from the board and senior management, and the CAE's own understanding of the organization's governance, risk management, and control processes.
10. The internal audit plan must:
  - Reflect the internal audit mandate and the full range of agreed internal audit services.
  - Include services that help evaluate and improve governance, risk management, and control processes.
  - Ensure coverage of IT governance, fraud risk, the effectiveness of compliance and ethics programs, and other high-risk areas.
  - Identify the human, financial, and technological resources required to carry out the plan.

## III. PLANNING CONSIDERATIONS – KEY RISK DRIVERS

11. IOO uses a risk-based approach in developing its annual plan of work. The following were the key drivers and considerations in the risk assessment exercise undertaken in 2025:

### FINANCIAL RISKS

12. In the current geopolitical and economic context, reductions in funding and delays in the payment of assessed contributions by some Members create uncertainty for WMO's financial stability. This heightens liquidity risks and may impact the Organization's ability to sustain programmes and staff levels, with potential consequences for operational resilience and delivery of strategic priorities.

### ORGANIZATIONAL CHANGES

13. WMO has undertaken a major restructuring of the Secretariat, effective 1 January 2026, in response to financial risks arising from delayed or reduced contributions by Members. Four programmatic departments (Infrastructure, Member Services, Science and Innovation, and Services) are being abolished and replaced by two new departments — Earth System Data and Predictions and Science, Services and Capacity Development — together with a new Regional Coordination Office. This restructuring will result in a net

reduction of about 25 positions and generate annual staff cost savings of CHF 5.2 million (10.2% of the staff cost budget, 7.4% of the overall budget). The reform is being carried out in the same spirit as the UN80 initiative, emphasizing greater efficiency, simplification, and accountability.

14. The structural changes create risks for governance, continuity of operations, and control functions. The IOO has continuously assessed their impact on governance, controls, and risk management processes, and has integrated these considerations into its risk assessment and planning.

#### CONTROL ENVIRONMENT RISK

15. In recent years, WMO has seen a sharp increase in complaints of abuse of authority and harassment. Such issues contribute to a toxic work environment that undermines staff well-being and productivity, while also creating significant reputational risks if not addressed promptly. Moreover, abuse of authority is frequently linked to heightened fraud risk.
7. These risks have been factored into the IOO's 2026 work plan.

#### ERP IMPLEMENTATION

16. WMO has partnered with UNDP's QUANTUM project for the implementation of its new ERP system. The first release, focused on leave management, was launched in October 2024, and most applications went live in January 2025.
17. The IOO conducted a mid-term review and issued a report in August 2024. As the ERP project affects all business processes within WMO and significantly alters the organization's risk profile, an audit of its implementation has been included in the 2026 plan.

#### IV. OVERSIGHT UNIVERSE AND RISK ASSESSMENT

18. The Internal Oversight Office (IOO) defines its oversight universe as the full range of potential audit and evaluation areas, including organizational units, key processes, programmes and initiatives, and projects. This universe is reviewed annually to reflect any organizational or process changes since the previous risk assessment. Following the most recent review, the IOO has identified 40 oversight areas.
19. In preparing its annual workplan, the **IOO aims to cover a balanced selection of processes, programmes/initiatives, extra-budgetary funded projects, and IT-related areas.**
20. **Organizational Units:** As the former departments are being phased out and the new structure will only take effect on 1 January 2026, these organizational units could not be evaluated in the current risk assessment cycle.
21. **Extra-budgetary Projects:** As per the information from DPO, WMO currently manages about 60 projects, which are not listed individually in the oversight universe. IOO aims to include at least one project in its annual workplan in accordance with its strategy. For the 2026 risk assessment, departments were not assessed separately because of the ongoing restructuring.
22. The IOO's risk identification and assessment process draws on multiple sources, including the Enterprise Risk Management framework, Statements on Internal Control, interviews with senior managers, and specific management concerns.

#### ORGANIZATIONAL CHANGES AFFECTING THE AUDIT UNIVERSE

23. Service Note 15/2025 – New WMO Organizational Structure has a direct impact on the risk universe and has introduced the following organizational changes:
  - **Abolished structures:** Four programmatic departments (Infrastructure, Member Services, Science and Innovation, Services) are abolished.
  - **New structures created:** Two new programmatic departments (Earth System Data and Predictions – ESDP; Science, Services and Capacity Development – SSCD), plus a Regional Coordination Office directly under the SG
  - **Administrative restructuring:** A new Division of Controller and Management Services consolidates financial management, controls, data governance, and digital transformation
  - **Abolishment of Technical Platform:** Support staff redeployed, with a reduction of posts.

#### ENTERPRISE RISK MANAGEMENT

24. In line with IIA Standards, IOO aligns its risk assessment with WMO Enterprise Risk Management (ERM) principles. To this end, a comprehensive review of WMO's risk registers and top risks was undertaken, and relevant elements have been integrated into IOO's risk assessment process.
25. The WMO risk management system has identified 37 risks in total. The Very High and High residual risks, classified among the Organization's Top Risks and taken into account

in IOO's risk assessment, are listed below; the risks identified by IOO—including these—are presented in Annex II.

<b>Residual Risk Rating</b>	<b>Risk Description</b>	<b>Risk Category</b>	<b>Effect</b>
<b>Very High</b>	Lack or delayed funding from major contributors due to economic and/or political factors	Strategic	Inability to deliver strategic plan and impact on the ability to meet obligations
<b>High</b>	Lack of effective communication	Operational	Low recognition, weaker WMO position and failure to protect WMO brand
<b>High</b>	Reduced ability and/or willingness of Members to engage in inter-governmental bodies, technical cooperation and data exchange	Strategic	Deterioration of international data exchange and organizational and technical effectiveness

#### STATEMENT ON INTERNAL CONTROLS

26. Senior managers and key functionaries in the organization who are responsible for control activities, provide the Secretary-General assurance on functioning of internal controls within their delegated areas to support his Statement on Internal Control (SIC) in relation to the annual Financial Statements. In doing so, they report on risks associated with objectives of their department, which are factored into IOO's risk assessment process.
27. In 2024, IOO reviewed the SIC process to determine the quality of management assurance and made recommendations for further strengthening.

#### INFORMATION TECHNOLOGY RISK ASSESSMENT

28. As part of WMO's digital transformation, the implementation of major IT projects such as the new ERP system (Quantum), network upgrades, and enhanced cybersecurity measures presents both opportunities and risks. Dependence on complex IT infrastructure heightens the risk of service disruption if not properly managed. Fragmented or poorly integrated solutions can lead to inefficiencies, data silos, and project delays, directly impacting operations. The internal audit must therefore assess not only IT governance frameworks, project management, and alignment with strategic objectives, but also data governance practices, vendor risk management, and business continuity planning to ensure IT systems contribute effectively to organizational goals.
29. Cybersecurity continues to represent a significant risk for WMO, in line with the rising threat environment faced by UN organizations. Despite progress in implementing security controls and addressing audit recommendations, WMO remains at a medium-high risk level due to capacity constraints, resource limitations, and delays in procurement. Internal audit will need to evaluate whether existing controls and the IT security framework adequately protect critical assets, whether the Organization is prepared to respond effectively to evolving cyber threats, and whether residual risks are being

reduced to acceptable levels. These risks are further amplified by the Secretariat restructuring effective 1 January 2026, which will centralize IT oversight within the new Controller's Division, creating both opportunities for stronger governance and risks of transition gaps.

#### FRAUD RISK

30. Management holds primary responsibility for the prevention and detection of fraud. Internal Audit, while not directly responsible for preventing fraud, must remain alert to any indications of fraud and to weaknesses in internal controls that could allow it to occur.
31. In carrying out its work, Internal Audit will remain vigilant for signs of fraud and for control deficiencies that could either enable fraud or hinder its timely detection.
32. The annual risk assessment has taken into account trends in complaints and the results of investigations to identify and integrate fraud risk into this annual plan.

#### RISK IDENTIFICATION THROUGH MANAGEMENT INTERVIEWS

33. IOO engages with management at various levels to gather their insights about emerging risks and control issues. Further, IOO keeps track of discussions in legislative bodies' meetings to understand and incorporate their priorities in the risk assessment process.
34. Based on the above inputs, the IOO identified 13 risks in its current risk assessment: 10 rated "High" and 3 rated "Medium." The initially proposed 2026 engagements covered 16 of the 40 entities in the risk universe, representing a 40% coverage rate. Following the AOC's recommendation—and acknowledging that the Evaluation Officer position in IOO may not materialize—the engagement plan was revised to ensure realism. The updated plan now covers 11 unique entities, representing 28% of the risk universe. A detailed analysis is provided in Annex II.
35. A three-year rolling plan is also developed showing the proposed coverage for 2027 and 2028 and is kept at Annex - III.

## V. INTERNAL AUDIT ENGAGEMENTS

36. The proposed Internal Audit engagements for 2026 along with brief objectives and key risks are given below:

### 2026-IAS-01 – CONTROLLER'S OFFICE

35 DAYS

**Objective:**

Assess whether the Controller's Office has appropriate governance, systems, and resources to carry out its mandate and support sound accountability across the Organization.

**Risks:**

Governance and accountability gaps, weak financial and management controls, unreliable internal control reporting, limited capacity, and insufficient coordination with oversight bodies.

### 2026-IAS-02 – PROCUREMENT PROCESS

45 DAYS

**Objective:**

Assess whether procurement processes are timely, efficient, and responsive to organizational needs while ensuring compliance and value for money.

**Risks:**

Process bottlenecks, insufficient planning and coordination, weak monitoring, and inefficient use of resources can cause significant delays, undermine operations, and create stakeholder dissatisfaction. Annual procurement is substantial, amounting to around CHF 11 million each year.

### 2026-IAS-03 – RESTRUCTURING

45 DAYS

**Objective:**

Assess whether the restructuring is aligned with the programmes and priorities approved by the governing bodies and whether the associated financial and human resources implications have been adequately considered and managed; the engagement may be conducted in two phases, beginning with an advisory review that provides preliminary guidance on alignment, governance, risk, and resource implications, followed by a formal audit to independently determine whether the restructuring has been effectively implemented in accordance with governing-body decisions and sound management practices.

**Risks:**

Misalignment between the new structure and organizational mandates, insufficient linkage to strategic objectives and approved programme priorities, inadequate assessment of financial impacts, and potential inefficiencies in resource allocation.

### 2026-IAS-04 – POST IMPLEMENTATION REVIEW (PIR) OF QUANTUM

45 DAYS

**Objective:**

Assess whether the QUANTUM ERP system was implemented and is operating in a manner that effectively meets organizational needs, supports key business processes, and incorporates adequate controls. The review will also examine the effectiveness of project

management practices during the implementation, as well as lessons learned that can inform future IT and ERP projects.

**Risks:**

Overspending, weak project management, ineffective system use, data integrity issues, IT security gaps, and lack of lessons learned for future initiatives.

**2026-IAS-05 – QUALITY ASSESSMENT REVIEW OF IOO**

**35 DAYS**

**Objective:**

Assess whether the Internal Oversight Office (IOO) continues to conform to the International Standards for the Professional Practice of Internal Auditing (IIA Standards) and the IIA Code of Ethics and evaluate the effectiveness of its Quality Assurance and Improvement Program. The external review will also identify opportunities for further enhancing the efficiency and impact of the IOO's internal audit activity, following up on the previous QAR conducted in 2021.

**Risks:**

Potential gaps in compliance with IIA Standards, outdated or ineffective quality assurance processes, insufficient follow-up on recommendations from the 2021 QAR, reduced stakeholder confidence in the internal audit function, and missed opportunities for continuous improvement.

## VI. EVALUATIONS/PERFORMANCE AUDIT ENGAGEMENTS

37. Evaluations conducted in WMO include:

- a. **Project evaluations:** Assess projects contributions as a means to deliver WMO outcomes to constituents. They consider the project's relevance, efficiency, effectiveness and sustainability of outcomes, and test underlying assumptions about contributions to broader outcomes and impacts.
- b. **Programme evaluations:** Assess for each programme or a set of activities the performance in achieving expected results and their contribution to the achievement of high-level results in the chain. They also support the programmes in defining their logic models and frameworks. As WMO is moving away from the concept of "programmes" as a means to organize its activities, programme evaluations may be gradually phased out.
- c. **Strategic evaluations:** Assess, from the perspective of each strategic objective/long term goal. Their findings, conclusions and recommendations inform decisions on adjustments at the strategic level.
- d. **Others:** Meta-evaluation and synthesis of evaluation findings could be conducted as needed and reports provided to stakeholders. Joint Evaluations, Contributions to System Wide.

38. Based on consultations with stakeholders, and following the recommendation of the AOC, the IOO proposes to include the following evaluation/performance audit in its plan of work.

**2026- EPAS-02- PERFORMANCE AUDIT/EVALUATION OF WMO INFORMATION SYSTEM (WIS)**

**55 DAYS**

### **Objective:**

Assess whether the WMO Information System programme is being implemented effectively, efficiently, and equitably to support the Unified Data Policy, GBON, and inclusive global data sharing.

## DECENTRALIZED PROJECT EVALUATIONS

39. Project evaluations are planned and conducted under the aegis of PMB. IOO provide professional backstopping support in planning and conduct of evaluation (e.g. development of Terms of Reference, selection of qualified evaluators, and overall quality assurance). IOO also maintain the organizational evaluation repository with up-to-date information on past, ongoing and planned evaluations as well as provide the information to the AOC through IOO's plan of work.
40. The list of project evaluations managed by the departments presently ongoing/planned in are given in the following table:

Project Name	Stage/Phase	Type of Evaluation	Expected Finalization
CARMINE - Co-creating a knowledge framework for cross-sectoral strengthening of climate Resilience in European Metropolitan regions (EC)	planned	Mid-Term	Q3 2025
CREWS Afghanistan	planned	Final	Q4 2026
CREWS Caribbean 2.0	planned	Final	Q4 2026
CREWS East Africa	planned	Mid-Term	Q4 2025
CREWS Haiti	planned	Final	Q2 2025
CREWS Malawi	ongoing	Mid-Term	Q4 2025
CrossEU - Cross Sectoral Framework for Socio-economic resilience to climate change and extreme events in Europe	planned	Mid-Term	Q3 2025
FOCI - Non-CO2 Forcers & their Climate, Weather, Air Quality and Health Impacts	ongoing	Mid-Term	Q4 2025
MedEWSa - Mediterranean and pan-European forecast and Early Warning System against natural hazards	planned	Mid-Term	Q3 2025

#### OTHER EVALUATION ACTIVITIES

41. The position of Evaluation Officer is under recruitment in IOO. Once the position is staffed, IOO will update the evaluation policy of WMO, necessitated by the reorganization of the Secretariat.
42. IOO will also establish a system of follow-up of recommendations for the decentralized evaluations as requested by the Audit and Oversight Committee.

#### VII. RESOURCE ALLOCATION

43. **Available Resources.** The Internal Oversight Office's has two professional staff - one Director (D-1) and one Senior Internal Oversight Officer (P-5), and one support staff (G-6). The position of Evaluation Officer (P-4) has been put on hold.
44. **Other Oversight Activities.** The plan allocates days for other oversight related activities - Training, QAIP, reporting to EC, annual risk assessment and follow-up of recommendation. Further days are assigned for investigation proactive fraud prevention work and evaluation policy works and support. All allocations are summarized in the table below:

Work Item	Days
<b><u>IA Engagements</u></b>	
2026-IAS-01 – Controller's Office	35
2026-IAS-02 – Procurement Process	45
2026-IAS-03 – Restructuring	45
2026-IAS-04 – PIR of Quantum	45
2026-IAS-05 – QAR of IOO	35

<i>Work Item</i>	<i>Days</i>
<i>2026-EPAS-01-WIS</i>	55
<b><u>Other Oversight Items</u></b>	
<i>Training</i>	30
<i>QAIP</i>	40
<i>Reports to EC</i>	25
<i>Annual Risk Assessment</i>	45
<i>Follow-up</i>	30
<i>Investigations</i>	90
<i>Proactive Fraud Prevention</i>	30
<i>Evaluation Policy work and support</i>	50
<b><u>Total</u></b>	<b>600</b>

45. **Other Responsibilities and coordination.** The plan allocates a total of 50 days for other responsibilities assigned to IOO namely, AOC Secretariat (50 days). Deficit will be met through co-sourcing/outsourcing as appropriate.
46. **Training.** IOO continually assesses the competency requirements and provides training and other gap closing measures to its staff. Following are the areas identified for providing training in 2026, in alignment with this plan of work, and emerging priorities:
- Quantum – Query and Reporting
  - Use of AI in Data Analytics
  - AI Investigative techniques

## VIII. OTHER ASSURANCES

47. Additional Sources of Assurance for WMO Stakeholders:
48. **The Joint Inspection Unit (JIU)** serves as the independent external oversight body within the United Nations system, responsible for conducting system-wide evaluations, inspections, and investigations.
49. While the JIU's engagements do not exclusively target WMO, they offer a valuable comparative analysis of WMO's regulations and procedures within the broader UN system. This, in turn, presents an opportunity for WMO to enhance its efficiency, effectiveness, and glean insights into best practices.
50. The JIU is currently undertaking the following reviews for United Nations system organizations:
- Policies and practices for determining the rates of programme support costs
  - Strategic planning function
  - Recruitment policies and practices
  - Travel arrangements
  - Data governance frameworks
  - Decentralized evaluation function

51. **External Auditor.** IOO coordinates its plan and activities with the External Auditors. The external auditors have submitted their program of work separately (Agenda Item 6). The timing of IA engagements and scope are adjusted to ensure synergy.

#### IX. PERFORMANCE MEASUREMENT

52. Establishing performance measures is critical in determining if an audit activity is meeting its goals and objectives, consistent with the highest quality practices and standards. The first step is to identify key performance measures for activities that stakeholders believe add value and improve the organization's operations.
53. In addition to compliance with The IIA's International Standards for the Professional Practice of Internal Auditing (Standards), audit activity performance measures in IOO include:
- Percentage of the audit plan completed.
  - Count of issues found and recommendations made and accepted.
  - Percentage of recommendations implemented.
  - Time spent per audit vs. budget.

## ANNEX-I – INTERNAL AUDIT – ROLLING PLAN-2026-28

The three-year rolling plan, consisting of planned engagements for the period 2026 to 2028 is shown below:

2026	2027	2028
1. Internal Audit – Controller’s Office	1. Internal Audit – Budgeting	1. Internal Audit – Department TBD
2. Internal Audit – Restructuring	2. Internal Audit – Recruitment	2. Internal Audit – Treasury Management
3. Internal Audit/PIR of Quantum (IT)	3. Internal Audit – Planning, Monitoring and Reporting	3. Internal Audit – Business Continuity & Disaster Recovery (IT)
4. Internal Audit – Procurement	4. Internal Audit – Resource Mobilization	4. Internal Audit – Outsourced Services
5. Evaluation/PA – WIS	5. Internal Audit – Cybersecurity (IT)	5. Internal Audit – Trust Fund Management
6. QAR - IOO	6. Evaluation/PA - Hydrological programme	6. Evaluation/PA – World Weather Watch
	7. Evaluation/PA – Project TBD	7. Evaluation/PA – Project TBD

## ANNEX-II – 2026 RISK ASSESSMENT – RISKS &amp; PLANNED AUDIT/EVALUATION COVERAGE (%)

#	Risk Area	Effect	Mitigating Measures	Residual Risk	Universe Entities	2026 Engagements
1	Restructuring	Financial implications (severance, recruitment); loss of institutional memory; possible misalignment; stakeholder trust loss; IOO unable to audit abolished departments.	Service Note includes rationale and analyses, Regular engagement with Members	High	Internal Organizational Management	Restructuring
2	ERP System (Quantum)	Reporting gaps; cost overruns (~6M CHF); reduced productivity; poor financial control.	Gradual implementation, training materials provided.	High	Information Technology Services, Enterprise Risk Management, Financial Management	PIR of Quantum
3	Project Management for Voluntary Contributions	Donor confidence risk; possible misallocation; difficulty in prioritizing projects.	Ongoing improvements, more framework and tools put in place.	High	Management of Projects Funded by Voluntary Contributions, Agreement with External Entities	
4	Engagement with Implementing Partners	Performance and reputational risk due to lack of framework.	Framework under development.	High	Management of Projects Funded by Voluntary Contributions	
5	Data Privacy and Protection	Possible data breaches; non-compliance with legal requirements; reputational harm.	Recruitment of Data Protection Officer underway.	High	Ethics Framework, Enterprise Risk Management	
6	IT Governance, Cybersecurity, and AI	Operational threats; data loss; unclear AI use policies.	Ongoing improvements; policies just issued on AI.	High	Information Technology Services	PIR of Quantum
7	Consultant Use and Oversight	Inefficiency, waste, reputational risk.	Existing policies; ad hoc oversight.	Medium	Human Resources	
8	Regulatory Framework Updates	Inconsistent application of policies; confusion among staff.	Updates underway.	Medium	Internal Organizational Management	Restructuring Controller's Office
9	Building and Asset Management	Possible financial loss; reputational damage due to gaps.	Existing controls; enhancement needed.	Medium	Facilities Management and Common Services, Financial Management	
10	Lack or Delayed Funding from Major Contributors	Inability to deliver strategic plan; inability to meet obligations.	Regular engagement with Members; reserves and prioritization.	High	Resource Mobilization and Partnership Management, External relations/Protocol, Financial Management	Restructuring

#	Risk Area	Effect	Mitigating Measures	Residual Risk	Universe Entities	2026 Engagements
11	Lack of Effective Communication	Reduced recognition; weaker WMO position; failure to protect brand.	Developing a communication strategy; revamping of the division, engaging with stakeholders in launching WMO flagship products	High	Liaison with Members, support to WMO Constituent Bodies, Internal Organizational Management, Communication	
12	Reduced ability and/or willingness of Members to engage in inter-governmental bodies, technical cooperation and data exchange	Deterioration of international data exchange; reduced technical effectiveness.	Outreach and engagement initiatives.	High	Liaison with Members, support to WMO Constituent Bodies, External relations/Protocol, Programme Management	WIS
13	Procurement	Delays in programme and project executions, reputational damage	Revision of Standing Instructions ch.10; risk matrix	High	Procurement and Contract Management, Project management	Procurement
		Total Unique Entities			11	
		Universe			40	
		Coverage			28%	

## ANNEX-III – RISK UNIVERSE AND PROPOSED THREE-YEAR ROLLING COVERAGE

#	Entity	Rating	Last audited	2026	2027	2028
<b>Department</b>						
1	Controller's Office	High	n/a	Controller's Office		
2	Infrastructure Division	n/a	n/a	WIS		
3	Member Services Department	n/a	n/a			Department TBD
4	Sciences and Innovation	n/a	n/a			
5	Services Division	n/a	n/a			
<b>Process</b>						
6	Accounts Payable	High	2019			
7	Agreement with External Entities	High	2024			
8	Communication	High	2024			
9	Enterprise Risk Management	High	2023			
10	Ethics Framework	High	-			
11	External relations/Protocol	High	-			
12	Facilities Management and Common Services	High	2024			Outsourced services
13	Financial Management	High	2022		Budgeting	
14	Human Resources	High	2025	Restructuring	Recruitment	Benefits and entitlements
15	Information Technology Services	High	2025	PIR of Quantum	Cybersecurity	Business Continuity & Disaster Recovery
16	Internal Organizational Management	High	-	Restructuring		
17	Liaison with Members, support to WMO Constituent Bodies	High	-			
18	Management of Documents, Publications and Linguistic Services	Medium	2025			
19	Management of Projects Funded by Voluntary Contributions	High	2023			
20	Management of Regional and Liaison Offices	High	2024			
21	Official Travel	High	2025			
22	Oversight	High	2021	QAR-IOO		
23	Planning Monitoring and Reporting	High	-		Planning, Monitoring and Reporting	
24	Procurement and Contract Management	High	2022	Procurement		
25	Programme Management	High	2016	WIS		
26	Resource Mobilization and Partnership Management	High	2019		Resource mobilization	
27	Trust Fund Management	High	2020			Trust Fund Management

#	Entity	Rating	Last audited	2026	2027	2028
<b>Programmes/Initiatives/Strategic Objectives</b>						
28	Capacity Development Programme	High	-			
29	CREWS	High	2024			
30	Early Warning For All (EW4All)	High	2024			
31	Hydrological programme	High	-		Hydrological programme	
32	Regional Programme	Medium	-			
33	Weather, Climate, Hydrological, Marine and Related Environmental Services Programme	High	2023			
34	Weather, Climate, Hydrological, Marine and Related Environmental Services Programme; Tropical Cyclone Programme	High	-			
35	WMO sponsored and co-sponsored Programmes; Global Atmosphere Watch Programme	High	-			
36	WMO sponsored and co-sponsored Programmes; World Climate Research Programme	High	-			
37	WMO sponsored and co-sponsored Programmes; World Weather Research Programme	High	-			
38	World Weather Watch	High	-			World Weather Watch
39	World Weather Watch; Space programme	High	-			
<b>Projects</b>						
40	Project	High	2023		Project TBD	Project TBD

## ANNEX-IV – INTERNAL AUDIT STRATEGY 2025–2028

*ALIGNED WITH THE NEW GLOBAL INTERNAL AUDIT STANDARDS*

## VISION:

To provide value-driven assurance, advice, and foresight by strengthening governance, risk management, and control processes, ultimately supporting the organization's strategic goals and stakeholder trust.

## STRATEGIC OBJECTIVES:

## ENHANCE RISK-BASED ASSURANCE

- Goal: Develop and implement a risk-based audit plan to focus on high-priority risks and key organizational objectives.
- Initiative: Conduct annual and continuous risk assessments, ensuring dynamic updates to the audit plan that reflect emerging risks, business changes, and stakeholder concerns.
- Alignment with Standards: Supports Standard 9.1 (Understanding Governance, Risk Management, and Control Processes) and Standard 9.4 (Internal Audit Plan).

## IMPROVE AUDIT QUALITY AND PROFESSIONAL COMPETENCY

- Goal: Establish a quality assurance and improvement program (QAIP) to maintain audit excellence and meet IIA Standards.
- Initiative: Perform regular internal and external quality assessments, ensuring conformance with Standard 12.1 (Internal Quality Assessment), Standard 8.4 (External Quality Assessment) and further requirements in the charter of the Internal Oversight Office.
- Alignment with IIA Standards: Standard 8.3 (Quality Assurance and Improvement Program) ensures ongoing improvement in audit practices.

## INTEGRATE TECHNOLOGY AND DATA ANALYTICS:

- Goal: Utilize advanced audit tools and data analytics to enhance audit efficiency and provide deeper insights into business risks and controls.
- Initiative: Invest in technologies that enable real-time auditing, continuous monitoring, and data-driven risk identification.
- Alignment with IIA Standards: Fulfills Standard 10.3 (Technological Resources) and promotes effective resource management for enhanced audit capabilities.

## STRENGTHEN STAKEHOLDER ENGAGEMENT AND COMMUNICATION:

- Goal: Foster effective communication with the EC, AOC, Executive Management, and other stakeholders to align audit activities with their expectations and organizational priorities.

- Initiative: Provide timely and transparent reports on audit results, recommendations, and follow-up actions.
- Alignment with IIA Standards: Reflects Standard 11.1 (Building Relationships and Communicating with Stakeholders) and Standard 11.3 (Communicating Results).

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#### SUPPORT ORGANIZATIONAL CHANGE AND INNOVATION

- Goal: Provide assurance and advisory services that support organizational transformation projects, such as ERP implementation and digital initiatives.
- Initiative: Perform pre-implementation and post-implementation reviews of major projects to ensure alignment with governance and risk management practices.
- Alignment with IIA Standards: Addresses Standard 9.2 (Internal Audit Strategy) by aligning audit efforts with organizational strategy.

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#### PERFORMANCE MONITORING:

- Regular reporting on progress to the EC and AOC, with adjustments based on audit findings, changes in risks, and stakeholder feedback.
- Annual review of strategy for relevance and effectiveness in achieving long-term objectives.

*THIS STRATEGY ENSURES THAT THE INTERNAL AUDIT FUNCTION REMAINS PROACTIVE, VALUE-ADDING, AND ALIGNED WITH THE IIA'S UPDATED STANDARDS AND ORGANIZATIONAL GOALS.*