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EXECUTIVE SUMMARY

This document presents the risk-based Plan of Work (PoW) for 2024 of the Internal Oversight Office (IOO). The PoW was developed, according to best practice, using a multi-dimensional planning process involving a risk assessment exercise that considers all organizational entities and relevant business processes of the Secretariat, the objectives and associated risks, and substantive input from programme managers and stakeholders.

Planning Considerations. The leadership transition, growing focus in weather/climate risks and focus on Early Warning Services, planned implementation of cloud-based ERP were the key risk drivers during the year.

Risk Identification and Assessment. IOO consulted the constituent body documents, statements on internal controls of the managers, risk control matrices, information from the M&E system to gain insights into the risk landscape.

Risk Assessment Results. The planning process identified 38 auditable targets in the Oversight Universe. These were risk assessed by IOO on four (4) strategic risk factors – “Materiality”, “Control Environment”, “Reputation” and “Management Concerns”. The risk scores were updated on several considerations and sources of risk information.

Sixteen (16) were ranked as “High Risk” and 12 as “Medium” risk. The proposed plan of work covers 11 “High Risk” and 4 “Medium Risk” units from the universe.

Planned Engagements. The plan of work for 2024 contains the six (6) engagements for the year 2024:

- i. Internal Audit – Statement on Internal Controls Process
- ii. Internal Audit – Audit of Results Based Budgeting
- iii. Internal Audit – Preparedness for EWS for ALL initiatives
- iv. IT Audit – Mid Term Review of ERP Implementation
- v. Internal Audit – Communications
- vi. Self-Assessment of IA Activity

Other Evaluations. Evaluation plan for the projects in WMO has been prepared in accordance with the Evaluation Policy and six (6) evaluations are expected to be conducted in 2024.

Resources. As in the previous years, the plan of work for 2024 sets aside time for unscheduled inspections and other oversight activities (e.g., planning, investigations, follow-up of recommendations, quality assurance, reporting to stakeholders, and administrative support activities). Time has also been budgeted for JIU focal point activities.

The plan presumes availability of current IOO staff complement and non-staff resources to the same level as 2023. Seventy-five (75) outsourced consultant days will be required to deliver the plan of work.

Quality Assurance and Improvement. Training focus areas have been identified for all IOO staff. 10 days of training per staff member is budgeted in this plan of work.

Assurance Coordination. The plan of work considers assurance coverage by other providers namely the External Auditors and Joint Inspection Unit. A three-year rolling plan is also developed showing the proposed coverage for 2024 to 2025 and is kept in the Annex.

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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

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.

Assurance activities include, compliance audits, performance audits (value-for money audit), financial audits, Information Technology Audits, and continuous audits.

Pillar 2 Evaluation and Inspection

Evaluations in WMO are carried out in accordance with the standards developed and adopted by the United Nations Evaluations Group (UNEG). An evaluation and inspection are a systematic assessment, of a project, programme, strategy, policy, topic, theme, sector, operational area or other institutional performance activity. This process of review focuses on expected and achieved accomplishments, examining the results chain, processes, contextual factors and causality, in order to understand achievements or the lack thereof. It aims at determining the relevance, impact, effectiveness, efficiency and sustainability of the interventions and contributions of the WMO. An evaluation should provide evidence-based information that is credible, reliable and useful, enabling the timely incorporation of findings, recommendations and lessons into the decision-making processes of the organizations.

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

Investigation is part of the process by which greater transparency and accountability are fostered within the Organization. The investigation is both legally based and analytic process designed to gather information in order to protect the human and financial resources of WMO. Investigations activities relate to allegations of misconduct by staff

covering areas such as fraud, corruption, sexual exploitation and abuse and other misconduct in the workplace as defined in the staff rules and financial rules. Investigations in WMO are carried out in accordance with the Uniform Principles and Guidelines for Investigations adopted by the “Conference of International Investigators”.

OTHER RESPONSIBILITIES

2. D/IOO is the focal point for the Joint Inspection Unit for WMO. The Joint Inspection Unit (JIU)’s mandate is to look at cross-cutting issues across the United Nations system. In its reports and notes, the Unit identifies best practices, proposes benchmarks, and facilitates information-sharing throughout the organizations of the UN system. IOO supports the conduct of JIU reviews, carries out follow up of its recommendations and *submits the results to the Audit Committee and the legislative bodies of WMO.*
3. Consequent to superannuation of incumbent of the position of Controller in WMO, the position was not staffed and the responsibility for follow-up of recommendations of External Auditor (including consolidation and presentation of the management action plan), and monitoring of actions of AOC recommendations have been assigned to IOO.
4. IOO Is also responsible for managing the secretariat of the Audit and Oversight Committee since April-2023.

II: PLANNING CONSIDERATIONS

6. IOO uses a risk-based approach in developing its annual plan of work. Internal Audit Standard '2010 – Planning' states that the internal audit activity's plan of engagements should be based on a risk assessment, undertaken at least annually. Following were the key drivers and considerations in the exercise undertaken in 2023:

LEADERSHIP TRANSITION

7. The 19th World Meteorological Congress elected new President and Vice Presidents of the organization. The Congress also appointed Professor Saulo of Argentina as the S-G for the next financial period who will take over her duties from January-2024.
8. The transition to new leadership will entail certain changes in course of the organization, changes in culture etc. Continuity in the programme and activities could be a challenge.
9. IOO will review the impact of these changes on governance, control and risk management processes and include the risks/impacts in the conduct of engagements as appropriate.

CLIMATE CHANGE

10. Climate Change has risen in importance in the world and it has increased the expectations from WMO as the specialized agency dealing with climate. The UN-SG has set a target for the entire globe to be covered by Early Warning Services within five (5) years. He has tasked WMO with spear heading this initiative.
11. The Executive Action Plan for EWS4ALL submitted to COP in 2022 estimated a financial outlay of over 3 billion to achieve this goal.
12. IOO will provide assurance over WMO preparedness to deliver on these expectations.

ERP IMPLEMENTATION

13. The premiere support for WMO ERP System E-Business Suite has ended and it is now on extended support. WMO engaged an ERP Manager in 2023 and has entered into an MOU to join UNDP's ERP implementation project on Oracle Cloud ERP Platform called QUANTUM.
14. IOO will carry out a mid-term review of the ERP implementation to ensure that the ERP implementation meets its objectives.

III. OVERSIGHT UNIVERSE AND RISK ASSESSMENT

15. Internal Oversight Office's universe is comprised of "oversight areas" which include processes, programmes, projects, organizational units, or locations. The universe is reviewed every year to incorporate the organizational and process changes since the last risk assessment. After the completion of this review, IOO has identified 38 oversight areas.
16. IOO's risk identification and assessment draws from a variety of sources including - Enterprise Risk Management, statement on Internal Controls, interviews with senior managers, management concerns etc.

ENTERPRISE RISK MANAGEMENT

17. In accordance with the IIA Standards, IOO is committed to aligning its risk assessment with Enterprise Risk Management (ERM) principles. To achieve this goal, we have conducted a comprehensive review of WMO risk registers and top risks. IOO has seamlessly integrated them into its risk assessment process where deemed relevant and applicable.
18. The WMO risk management system identified a total of 43 risks; 14 were Strategic, 21 were Operational, 4 Financial and 4 Compliance. These are summarized in the table below, along with the risk rankings:

Category	H	M	L
1. Strategic	7	7	
2. Operational	10	10	1
3. Financial		4	
4. Compliance		4	
Total	17	25	1

19. Top Risks of the Organization, which we considered in our planning process are summarized below:

Risk	Effect	Category
Lack of effective communication on key topics	Lack of recognition, weaker WMO position and failure to protect WMO brand	2. Operational
Growing competition from other entities (public and/or private) engaging in WMO's central mandate, without coordination and compliance to WMO standards	Decreased role of WMO and Members; Compromised WMO's core mandate in the UN system	1. Strategic

Disruptions to core activities due to new ERP implementation	Inadequate administrative operations with delays and potential financial losses	2. Operational
Cybersecurity incident leading to IT services disruption or data breach	Unavailability of critical IT systems or data theft resulting in financial, operational, privacy and image reputation issues impacting the delivery of WMO mandate	2. Operational
Changes in political and societal priorities due to a combination of post-pandemics, financial volatility (inflation and exchange rates), energy/food crises and potential economic recession	Decreased involvement of stakeholders in world climate agenda and topics related to WMO mandate	1. Strategic
Reduced ability and willingness of Members to engage in inter-governmental bodies and technical cooperation due to political polarization and continued/expanded conflict	Deterioration of organizational and technical effectiveness	1. Strategic
Inability to deliver on an overly ambitious target for the Early Warning for All initiative	Lack of buy-in from the UN system and loss of credibility, reputation, visibility and funding	1. Strategic
Delays in decision-making due to Executive Management changes	Delays in implementation of the operating plan and administrative decisions	2. Operational

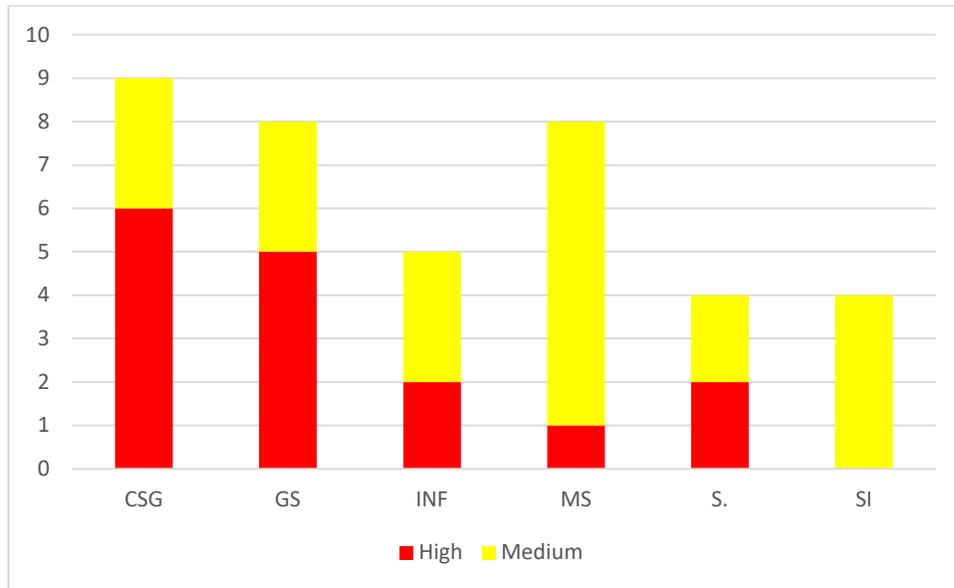
STATEMENT ON INTERNAL CONTROLS

20. 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 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.
21. In the plan of work for 2024, IOO will review the SIC process to determine the quality of management assurance and make suggestions for further strengthening.

RISK IDENTIFICATION/ASSESSMENT INTERVIEWS

22. 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 risk assessment process.

23. Based on the above inputs, each of the oversight units was scored on four strategic risk factors on a scale of 1-10. An overall risk score was then calculated for each of the units which were ranked “High”, “Medium” or “Low”. Of the total of 38 units, sixteen (16) were assessed to “High Risk” and 12 to be “Medium Risk”. A graphical representation is given below:



24. The proposed plan of work covers 11 “High Risk”, and four (4) “Medium Risk” units from the universe. Using a weighting of 2 for the “high risk” areas and 1 for “medium risk” the overall risk coverage by this proposed plan of work is 48%. The coverage in POW-2023 and 2022 was 49% and 27% respectively.
25. A three-year rolling plan is also developed showing the proposed coverage for 2025 and 2026 and is kept at Annex - I.

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IV. INTERNAL AUDIT ENGAGEMENTS

26. The proposed Internal Audit engagements for 2024 along with brief scop/objectives are given below:

2024-IAS-01 – Statement on Internal Controls

35 days

The Statement on Internal Control (SIC) is the means by which the Secretary-General declares his or her approach to, and responsibility for, risk management, internal control and corporate governance. It is also the vehicle for highlighting weaknesses which exist in the internal control system within the WMO. It forms part of the Annual Financial Statements. The SIC is an important accountability document in communicating these assurances to the Governance and Members.

Standing Instructions 1.4.17 - First line directors and KOP owners, second line responsible officials, as well as the third line submit annual statements of internal control within their areas of responsibility. The annual submissions inform the Secretary-General's statement on internal control, which is provided to the External Auditor and the Audit and Oversight Committee and is included in the annual financial statements.

The S-G of WMO has signed a SIC accompanying the financial statements since 2008. The SIC contains disclosures under - Scope of responsibility; the purpose of the system of internal control; capacity to handle risk; the risk and control framework; and review of effectiveness.

The SIC is included in the annual financial statement, however it is not audited by the External Auditor. It is submitted to the AOC, which advises the S-G on its adequacy¹, reviews the assurances underpinning it² and reports on it to the Executive Council³.

The purpose of the audit will be to review the process of preparation of statement on internal controls for effectiveness and identify opportunities for making the process more robust and evidence based.

Inter-alia the audit will identify gaps in the system of internal controls and make suggestions for improvement.

¹ [...] and the evaluation functions and the effectiveness of WMO's systems of internal control and accountability; including its control assurance statements and risk management and governance practices;

² Monitor the quality and effectiveness of internal control and governance mechanisms and the content of assurances that underpin any Statement on Internal Control to ensure best practices

³ Comment on the assurances underpinning the Statement on Internal Control;

2024-IAS-02 – Preparedness EWS)**50 days**

On 23 March 2022, on World Meteorological Day, the United Nations (UN) Secretary-General Antonio Guterres announced the UN will spearhead a new action to ensure every person on Earth is protected by Early Warning Systems (EWS) within five years and tasked the World Meteorological Organization to lead this effort.

Overall, the goal of the audit of WMO's preparedness for leading EWS initiative is to provide assurance that the initiative is well-planned and has a high probability of success.

Review the governance and decision-making processes. This includes evaluating the roles and responsibilities of key stakeholders, as well as the processes in place for communication, coordination, and decision-making.

Determine whether WMO has a clear and feasible plan. This includes evaluating the initiative's goals, objectives, and deliverables, as well as the resources and budget allocated for the project.

Evaluate the project's risk management plan. This includes identifying and assessing potential risks to the project, as well as the measures in place to mitigate those risks.

2024-IAS-03 – Audit of implementation of ERP in WMO**45 days**

UNDP is implementing a new ERP system, Quantum, to replace its former ERP System. WMO entered an MOU with UNDP to enter into arrangements to access Quantum. The MOU establishes a framework for – (a) Provision of core ERP services, (b) principles of cost sharing, and (b) operational and technical maintenance costs of selected ERP services.

The mid-term review of the Enterprise Resource Planning (ERP) implementation will have the purpose of ensuring that the project is on track and meeting its intended objectives. Audit will help ensure that the ERP implementation is progressing as planned and that potential issues are identified and addressed promptly. Inter-alia the audit may include:

Progress Assessment: Ensure that the ERP project is on schedule and that milestones and deadlines are being met. Verify that the project is progressing as per the initial plan.

Budget Compliance: Verify that the project is within the allocated budget and that there are no significant cost overruns. Identify the reasons behind any variances and whether they are justified.

Scope Validation: Confirm that the project scope has not changed significantly since the initial planning phase. Ensure that any scope changes have been properly documented and approved.

User Acceptance: Evaluate user satisfaction and acceptance of the ERP system. Gather feedback from end-users to identify any concerns or areas for improvement.

Data Migration and Integration: Ensure that data migration from legacy systems and integration with other systems are proceeding as planned.

Project Governance: Assess the effectiveness of the project governance structure and decision-making

process.

2024-IAS-04 – Budget Management

45 days

The overall objective of the audit will be to provide assurance that the systems of control in respect of budget preparation, policies and procedures, approval, monitoring and, adjustments and Virements, are adequate and being consistently applied.

WMO operates on a four-year budget cycle and prepares its budget in a results-based format, by Long-Term Goals since 2008.

The budget unit has been abolished consequent to the restructuring of the secretariat of 2021, and its functions have been absorbed in the Finance Section.

The budget manual was approved in 2023 and identifies the core budgeting processes as – preparation, adoption, implementation and control. Supporting budget processes are – staff position planning and output budgeting.

Inter-alia the audit will include:

Accuracy and Completeness: Verify that the budget is accurate and complete, with all relevant revenues and expenditures properly accounted for.

Compliance: Ensure that the budget adheres to relevant laws, regulations, and organizational policies.

Transparency: Assess the transparency of the budgeting process, ensuring that stakeholders can easily understand the budget and its underlying assumptions.

Risk Assessment: Identify and evaluate potential risks associated with the budget, including risks related to revenue projections, expenditure estimates, and financial assumptions.

Monitoring and Cost Control: Evaluate the effectiveness of cost control measures within the budgeting process, including the identification of cost-saving opportunities.

Communication: Assess how effectively the budget is communicated to relevant stakeholders, both within and outside the organization.

Effectiveness: Identify areas for improvement in the budgeting process and make recommendations for enhancing its effectiveness.

2024-IAS-05 – Strategic Communications

45 days

IOO will assess the effectiveness, efficiency, and alignment of activities of WMO Strategic Communications with the organization's goals and values. Inter-alia the audit objectives may include:

Strategic Approach: Review the communications strategy and evaluate the extent to which the communications strategy has achieved its intended goals and objectives.

Efficiency: Assess the allocation of resources, including time and budget, to determine the efficiency of

communication activities.

Analyze the target audience(s) to ensure that the strategy is appropriately tailored to their needs, preferences, and communication channels.

Ensure that all communications are consistent with the organization's brand and messaging guidelines.

Assess alignment with the organization's mission, vision, and values.

Audit will also review the new website implementation project of WMO.

2024-IAS-06 – Self Assessment of IA Activity

45 days

As required by the IOO Charter IOO should perform a complete self-assessment of compliance with standards every two years.

A self-assessment of the Internal Audit Activity will be carried out and results reported to the AOC.

Total

265 days

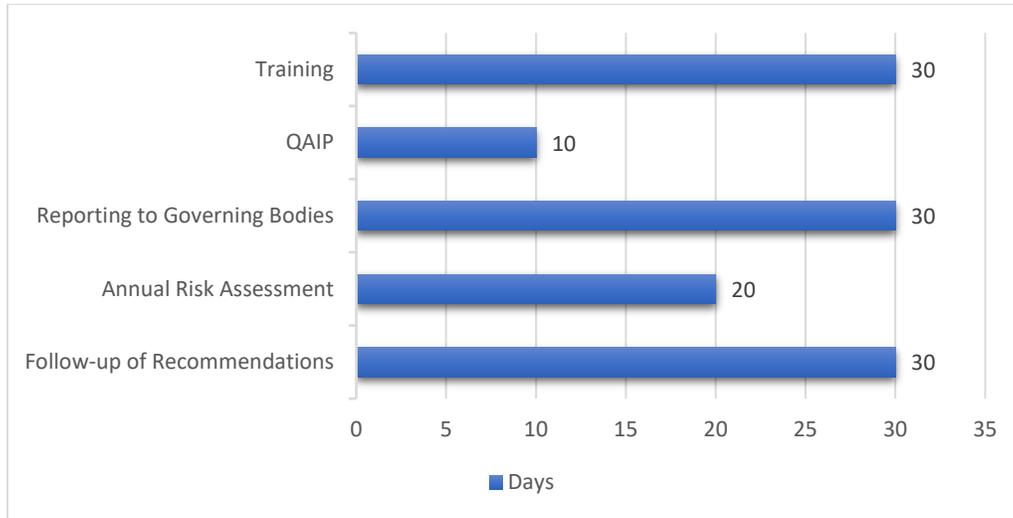
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V. EVALUATION ENGAGEMENTS

27. Evaluations are conducted in WMO by different entities as described in the WMO Evaluation Policy. The latter was reviewed by AOC at its 39th session and was approved by the Secretary-General in January 2023. The Policy envisions a final evaluation for all projects and a mid-term evaluation for projects exceeding CHF 1 million.
28. As per the information obtained from the project managers and department focal points there are presently 34 ongoing projects. The majority precede the promulgation of the Policy, nonetheless management is being sensitized and encouraged to plan for evaluations according to the Policy.
29. Based on the information received from the project managers and department focal points evaluations of the following projects are planned in 2024:
- (i) Volta Flood and Drought Management
 - (ii) Agricultural Climate Resilience Enhancement Initiative (ACREI) - WMO & ICPAC Component
 - (iii) Agricultural Climate Resilience Enhancement Initiative (ACREI) - FAO Component
 - (iv) CREWS Pacific SIDS
 - (v) CREWS-Côte d'Ivoire
 - (vi) Focus Africa - WMO
30. Four (4) projects (La Plata Programme, CREWS Southwest Indian Ocean, CREWS Caribbean, Flash Flood Guidance System Phase III) do not have an evaluation planned. IOO and MERP will consider options for assisting with their assessment.
31. The MERP Unit is working on a self-evaluation template which could be applied to projects with no evaluations budgeted or for taking stock of smaller projects midway through implementation. IOO and MERP Unit are also considering other aspects, such as the development of a roster of qualified evaluators, to bolster evaluation capacity and assist with the recruitment of qualified evaluators with adequate technical knowledge in the fields related to WMO's mandate.
32. IOO/MERP Unit will work with the management to ensure that gradually evaluation of all the projects that fulfil the criteria in the evaluation policy are undertaken in a timely manner.

VI. RESOURCE ALLOCATION

- 33. **Available Resources.** The Internal Oversight Office's has two professional staff - one Director (D-1) and one Senior Internal Auditor (P-5), and one support staff (G-6).
- 34. The Plan of Work also assumes availability of non-post resources equivalent to 60 days of consultancy work. These non-post resources are required to ensure IOO's flexibility in acquiring third party services, as deemed necessary, to deliver some of the work. The SG and the Audit Committee will be kept apprised of actual resources available to IOO and impact of shortfalls, if any.
- 35. **Other Oversight Activities.** The plan allocates 120 days for other oversight related activities as follows:



- 36. **Other Responsibilities.** The plan allocates a total of 70 days for other responsibilities assigned to IOO - JIU focal point (40 days), AOC Secretariat (15 days) and External Auditors support (15 days).
- 37. Deficit of about 75 days will be met through co-sourcing/outsourcing as appropriate.
- 38. **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 2024, in alignment with this plan of work, and emerging priorities:
 - a. ERP Implementation
 - b. Project Management
 - c. Generative AI Tools

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VII. OTHER ASSURANCES

39. Additional Sources of Assurance for WMO Stakeholders:
40. **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.
41. 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.
42. The JIU is currently engaged in several assignments, including:
- i. A.463 – Flexible Working Arrangements in UN System Organizations.
 - ii. A.466 – Acceptance and Implementation of JIU Recommendations and Consideration of Reports by Governing Bodies.
 - iii. A.467 - Health Insurance Schemes.
 - iv. A.468 – Utilization of Non-Staff Personnel and Associated Contractual Modalities.
43. These reports will provide assurances regarding "Human Resources" and "Financial" processes. The review of flexible working hours is particularly pertinent for WMO, given the rushed introduction of measures like remote working during the COVID-19 crisis. It is now essential to assess the effectiveness of these policies.
44. The issue of After Service Health Insurance (ASHI) liability has garnered the attention of WMO's Executive Council and FINAC. The forthcoming JIU review may shed light on a way forward in addressing this concern.
45. **External Auditors** are slated to audit WMO's regional offices in Samoa and Singapore in November/December 2023. IOO is collaborating with them to coordinate the audit of other WMO Regional and Field Offices, aiming to achieve synergy in the audit process.

VIII. PERFORMANCE MEASUREMENT

46. 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.

47. 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.
 - Percentage of recommendations implemented.
 - Time spent per audit vs. budget.

ANNEX-I – INTERNAL OVERSIGHT STRATEGIC PLAN 2024-25

1. The three-year rolling plan, consisting of planned engagements for the period 2024 to 2025 is shown below:

2024	2025	2026
<ol style="list-style-type: none"> 1. Internal Audit - SIC 2. Internal Audit – Audit of ERP Implementation 3. Internal Audit – EWS4A 4. Internal Audit – Budgeting Process 5. Internal Audit – Strategic Communications 6. Self Assessment 	<ol style="list-style-type: none"> 1. Internal Audit – Treasury Operations 2. Internal Audit/IT Audit – IT Strategy 3. Internal Audit – Recruitment 4. Internal Audit – Audit of Liaison Offices 5. WIGOS - Review 6. Internal Audit – Outsourcing 	<ol style="list-style-type: none"> 1. Internal Audit – Procurement 2. Internal Audit – Publications 3. Internal Audit - Travel 4. Evaluation/Performance Audit – SOFF 5. Internal Audit – Project Management 6. Internal Audit – ERP-PIR 7. Internal Audit – Science and Innovation Department

2. Based on the experience gained a three-year rolling Evaluation Plan comprising of planned evaluations of the projects by the management/MERP Unit will be included in the POW from the next year.

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3. The coverage of the risk universe is shown below:

Entity	Risk	Last Audit	2024	2025	2026
Cabinet Office of the Secretary-General					
Cabinet Office of the SG	High	2019			Travel
Budget Unit	High	2016	Budgeting		Project Management
CREWS Secretariat	High	2019	EWS4All		Project Management
Controller Office	Medium				
EU Affairs Office	High			Liaison Office	Project Management
External relations/Protocol	Medium			Liaison Office	
Monitoring Evaluation Risk Performance Unit	Medium	2023	Budgeting		
Strategic Communications Office	High	2016	Communications		
UN Affairs Office	High			Liaison Office	
Governance Services					
Governance Services	High	2023	Budgeting		Procurement
Conference Services	Medium	2019		Outsourcing	ERP – PIR
Facilities Management	High	2023		Outsourcing	Procurement
Finance	High	2020	Budgeting	Treasury Operations	ERP – PIR
Human Resources	High	2023	Budgeting	Recruitment	ERP – PIR
Language Services and Publications	Medium	2020		Outsourcing	

Entity	Risk	Last Audit	2024	2025	2026
Procurement & Contract Management	High	2022		Outsourcing	Procurement ERP – PIR
Travel	Medium	2023		Outsourcing	ERP – PIR
Information Technology and Security					
Information Technology Division	High	2022	ERP Mid Term	IS Strategy Outsourcing	ERP – PIR Procurement
Technical Programmes					
Infrastructure	High	2014	EWS4ALL	WIGOS Evaluation	SOFF
Global Climate Observing System	Medium	2014		WIGOS Evaluation	
WMO Information System	Medium	2016		WIGOS Evaluation	
WMO Integrated Global Observing System	Medium			WIGOS Evaluation	SOFF
Member Services & Development	Medium	2023	EWS4ALL		Project Management
Education & Training Office	Medium	2020			
Office for Development Partnerships	High	2015	EWS4ALL		SOFF
Regional Office Africa	Medium	2023			SOFF
Regional Office Americas	Medium	2017			
Regional Office Asia & South West Pacific	Medium	2010			
Regional Office Europe	Medium			Liaison Office	
Technical Coordination & Support	Medium	2020			
Science and Innovations	Medium	2015			SI Audit
Atmospheric Environment Research Division	Medium	2015			SI Audit

Entity	Risk	Last Audit	2024	2025	2026
World Climate Research Division	Medium	2015			SI Audit
World Weather Research	Medium	2015			SI Audit
Services Department	High		EWS4ALL		Project Management
Climate Services Branch	High		EWS4ALL		Project Management
Disaster Risk Reduction & Public Services Branch	Medium	2019	EWS4ALL		Project Management
Sector Services	Medium		EWS4ALL		