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## Financial statements of the Trust Fund for Victims for the year ended 31 December 2016

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## Letter of transmittal

9 June 2017

In accordance with Financial Regulation 11.1 the Registrar shall submit to the Auditor accounts for the financial period. I have the honour of submitting the financial statements of the Trust Fund for Victims for the financial period 1 January to 31 December 2016.

Herman von Hebel  
Registrar

Lionel Vareille  
External Audit Director  
Cour des Comptes,  
13 rue Cambon,  
75100 Paris Cedex 01  
France

## Letter to the Registrar

9 June 2017

Dear Mr. Registrar,

Pursuant to Regulation 77(b) of the Regulations of the Trust Fund for Victims, the Board of Directors must submit the accounts and the financial statements of the Trust Fund for Victims for review by the External Auditor.

I would be grateful if you would sign the Letter of Transmittal to the External Auditor.

Respectfully yours,

Motoo Noguchi,  
Chair, Board of Directors of the Trust Fund for Victims

## Certification of Financial Statements

9 June 2017

The financial statements and supporting notes are approved.

Motoo Noguchi,  
Chair, Board of Directors of the Trust Fund for Victims

## Independent auditor's opinion

### Opinion

We have audited the Financial Statements of the Trust Fund for Victims ("the Trust Fund"), for the 12 month period ended 31 December 2016. These financial statements include a Statement of Financial Position as at 31 December 2016, a Statement of Financial Performance, a Statement of Changes in Net Assets, a Statement of Cash Flows, a Statement of Comparison of Budget and Actual Amounts and Notes including a summary of the accounting principles and other information.

Based on our audit, the financial statements give a fair view of the financial position of the Trust Fund as at 31 December 2016, as well as the financial performance, the changes in net assets, the cash flow and the comparison of budget and actual amounts for the 12 month period ending 31 December 2016 in conformity with the International Public Sector Accounting Standards (IPSAS).

### Basis for Opinion

We have conducted our audit in accordance with the International Standards on Auditing (ISA). These Standards require us to comply with the ethical rules and to plan and perform our audit in order to obtain a reasonable assurance that the financial statements are free from material misstatements. As required by the Charter of Ethics of the *Cour des comptes*, we guarantee the independence, the fairness, the neutrality, the integrity and the professional discretion of the auditors. Furthermore, we also fulfilled our other ethical obligations in compliance with the Code of Ethics of the International Organisation of Supreme Audit Institutions (INTOSAI). The responsibilities of the auditor are more extensively described in the section "Auditor's Responsibilities for the Audit of the Financial Statements".

We believe that the audit evidence collected is sufficient and appropriate to constitute a reasonable basis for our opinion.

### Management's Responsibilities for the Financial Statements

By virtue of Part IV, paragraph 77 of the Regulations of the Trust Fund, the Board of Directors is responsible for preparing and presenting the financial statements. These statements are in conformity with the International Public Sector Accounting Standards. This responsibility includes the design, implementation and monitoring of internal control procedures to ensure the preparation and the fair presentation of financial statements, free of significant misstatements, resulting either from frauds or errors. This responsibility also includes the determination of fair accounting estimates adapted to the circumstances.

### Auditor's Responsibilities for the Audit of the Financial Statements

The goal of the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

An audit therefore consists of implementing audit procedures in order to collect audit evidence regarding the amounts and the information presented in the financial statements. The External Auditor takes into account the internal control in effect in the entity, relative to the establishment and preparation of financial statements, so as to define appropriate audit procedures in the circumstances, and not with the aim of expressing an opinion on the effectiveness of this control. The choice of the audit procedures is based on the External Auditor's professional judgment, as is the case for the risk evaluation of the financial statements, for the assessment of the appropriateness of the accounting policies and of the accounting estimates, and for the overall presentation of the financial statements.

(Signed) Didier Migaud

## Statement I

### Trust Fund for Victims - Statement of financial position as at 31 December 2016 (in thousands of euros)

	<i>Note</i>	<i>2016</i>	<i>2015</i>
<b>Assets</b>			
<i>Current assets</i>			
Cash and cash equivalents	3	12,640	13,186
Prepayments and other current assets	4	570	533
Receivables from the Court	5	67	154
<i>Total current assets</i>		<i>13,277</i>	<i>13,873</i>
<i>Non-current assets</i>			
Receivables from the Court	5	586	49
<i>Total non-current assets</i>		<i>586</i>	<i>49</i>
<b>Total assets</b>		<b>13,863</b>	<b>13,922</b>
<b>Liabilities</b>			
<i>Current liabilities</i>			
Provisions	6	364	-
<i>Total current liabilities</i>		<i>364</i>	<i>-</i>
<b>Total liabilities</b>		<b>364</b>	<b>-</b>
<b>Net assets/equity</b>	7	<b>13,499</b>	<b>13,922</b>
<b>Total liabilities and net assets/equity</b>		<b>13,863</b>	<b>13,922</b>

The accompanying notes form an integral part of these financial statements.

## Statement II

### Trust Fund for Victims - Statement of financial performance for the year ended 31 December 2016 (in thousands of euros)

	<i>Note</i>	<i>2016</i>	<i>2015</i>
<b>Revenue</b>			
Assessed contributions	8	1,885	1,816
Voluntary contributions	8	1,727	2,943
Financial revenue	8	20	94
<b>Total revenue</b>		<b>3,632</b>	<b>4,853</b>
<b>Expenses</b>			
Regular administrative expenses	9	1,677	1,766
Programme expenses	9	2,224	1,554
<b>Total expenses</b>		<b>3,901</b>	<b>3,320</b>
<b>Surplus/(deficit) for the period</b>		<b>(269)</b>	<b>1,533</b>

The accompanying notes form an integral part of these financial statements.

### Statement III

#### Trust Fund for Victims - Statement of changes in net assets/equity for the year ended 31 December 2016 (in thousands of euros)

	<i>General Fund</i>	<i>Other funds</i>	<i>Reparation Reserve</i>	<i>Total Net Assets/equity</i>
<b>Opening balance as at 1 January 2015</b>	<b>403</b>	<b>8,635</b>	<b>3,600</b>	<b>12,638</b>
<b>Movement in net assets/equity in 2015</b>				
Surplus/(deficit)	49	1,484	-	1,533
Credits to States Parties/donors	(249)	-	-	(249)
Transfer to reserve	-	(1,200)	1,200	-
<i>Total movements during the year</i>	<i>(200)</i>	<i>284</i>	<i>1,200</i>	<i>1,284</i>
<b>Total net assets/equity as at 31 December 2015</b>	<b>203</b>	<b>8,919</b>	<b>4,800</b>	<b>13,922</b>
<b>Movement in net assets/equity in 2016</b>				
Surplus/(deficit)	586	(855)	-	(269)
Credits to States Parties/donors	(154)	-	-	(154)
Transfer to reserve	-	(200)	200	-
<i>Total movements during the year</i>	<i>432</i>	<i>(1,055)</i>	<i>200</i>	<i>(423)</i>
<b>Total net assets/equity as at 31 December 2016</b>	<b>635</b>	<b>7,864</b>	<b>5,000</b>	<b>13,499</b>

The accompanying notes form an integral part of these financial statements.

**Statement IV****Trust Fund for Victims - Statement of cash flows for the year ended 31 December 2016 (in thousands of euros)**

	<i>2016</i>	<i>2015</i>
<b>Cash flows from operating activities</b>		
Surplus/(deficit) for the period (Statement II)	(269)	1,533
Unrealized foreign exchange differences	1	6
(Increase)/decrease in time deposits	-	5,473
(Increase)/decrease in receivables from the Court	(450)	200
(Increase)/decrease in prepayments and other current assets	(37)	(96)
Increase/(decrease) in accounts payable	-	(57)
Increase/(decrease) in deferred revenue and accrued expenses	-	(37)
Increase/(decrease) in provisions	364	-
Less: interest income	(20)	(57)
<i>Net cash flows from operating activities</i>	<i>(411)</i>	<i>6,965</i>
<b>Cash flows from investing activities</b>		
Plus: interest received	20	57
<i>Net cash flows from investing activities</i>	<i>20</i>	<i>57</i>
<b>Cash flows from financing activities</b>		
Credits to States Parties	(154)	(249)
<i>Net cash flows from financing activities</i>	<i>(154)</i>	<i>(249)</i>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(545)</b>	<b>6,773</b>
Unrealized foreign exchange gains/losses on cash and cash equivalents	(1)	6
Cash and cash equivalents at beginning of financial period	13,186	6,407
<b>Cash and cash equivalents at 31 December (Statement I)</b>	<b>12,640</b>	<b>13,186</b>

The accompanying notes form an integral part of these financial statements.

## Statement V

### Trust Fund for Victims - Statement of comparison of budget and actual amounts for the year ended 31 December 2016 (in thousands of euros)

<i>Object of expenditure*</i>	<i>Appropriation approved</i>	<i>Total expenditure</i>	<i>Total surplus</i>
Staff costs	968	1,049	(81)
General temporary assistance	346	166	180
<i>Sub-total staff costs</i>	<i>1,314</i>	<i>1,215</i>	<i>99</i>
Travel	213	163	50
Hospitality	3	2	1
Contractual services	300	251	49
Training	22	8	14
General operating expenses	20	-	20
Supplies and materials	13	2	11
<i>Sub-total non-staff costs</i>	<i>571</i>	<i>426</i>	<i>145</i>
<b>Total</b>	<b>1,885</b>	<b>1,641</b>	<b>244</b>

\*The budget for the Secretariat is approved as Major Programme VI of the Court's budget. The accompanying notes form an integral part of these financial statements.

## Notes to the financial statements

### 1. The Trust Fund for Victims and its objectives

#### 1.1 *Reporting entity:*

The Trust Fund for Victims (“the Trust Fund”) was established by the Assembly of States Parties (“the Assembly”) in its resolution ICC-ASP/1/Res.6, for the benefit of victims of crimes within the jurisdiction of the International Criminal Court (“the Court”), and the families of such victims. Its primary goal is to support victims and their families to overcome harm, lead a dignified life and contribute towards reconciliation and peacebuilding within their communities.

In the annex to that resolution, the Assembly established a Board of Directors (“the Board”), which is responsible for management of the Trust Fund.

The Secretariat of the Trust Fund (“the Secretariat”) administers the Trust Fund, offers administrative support to the Board and its meetings and operates under the full authority of the Board. For administrative purposes, the Secretariat and staff are attached to the Registry of the Court and are part of the staff of the Registry and, as such, of the Court, and enjoy the same rights, duties, privileges, immunities and benefits.

By resolution ICC-ASP/4/Res.3, the Assembly adopted the Regulations of the Trust Fund for Victims, which state that the Trust Fund is a separate reporting entity. The Trust Fund and the Secretariat are controlled by the Board and are considered to be a single economic entity for financial reporting purposes. The Trust Fund and the Secretariat are referred to together as the Trust Fund.

### 2. Summary of significant accounting and financial reporting policies

#### **Basis of preparation**

2.1 The financial statements of the Trust Fund are maintained in accordance with the Financial Regulations and Rules of the Court, as established by the Assembly in the annex to resolution ICC-ASP/1/Res.6. The financial statements of the Trust Fund have been prepared on the accrual basis of accounting, in compliance with the International Public Sector Accounting Standards (IPSAS). These notes form an integral part of the Trust Fund’s financial statements.

2.2 *Financial period:* the financial period is one calendar year.

2.3 *Historical cost basis:* the financial statements are prepared on the historical cost basis of accounting.

#### **Currency of accounts and treatment of exchange rate movements**

2.4 The Trust Fund’s functional and presentation currency is the euro.

2.5 Foreign currency transactions are translated into the functional currency using the United Nations operational rates of exchange which approximate the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end of exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the Statement of financial performance.

2.6 Non-monetary assets and items that are measured in terms of historical cost in foreign currency are translated using the exchange rate at the date of the transaction and are not retranslated at the reporting date.



## Use of estimates and judgements

2.7 The preparation of the financial statements in conformity with IPSAS requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. The estimates and associated assumptions are based on past experience and various other factors that are believed to be reasonable under the circumstances, and information available at the date of preparation of the financial statements, the results of which form the basis of judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

2.8 The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised and any future periods affected.

2.9 The judgements made by management in the application of IPSAS that have a significant effect on the financial statements and estimates with a significant risk of material adjustment in the next year are as follows:

(a) The Trust Fund recognizes revenue from voluntary contributions upon receipt or upon signature of a binding agreement, where applicable. While agreements generally include restrictions on the use of funds, they do not include any measurable performance conditions which would require revenue to be deferred until conditions are satisfied; and

(b) The Trust Fund advances funds to implementing partners on the basis of contractual provisions. Management believes that outstanding advances to implementing partners are fully recoverable. Provision for doubtful debt is not recognized in respect of any receivables from implementing partners.

## Cash and cash equivalents

2.10 Cash and cash equivalents are held at nominal value and comprise cash on hand, funds held in current accounts, interest-bearing bank accounts and time deposits with a maturity of less than three months.

## Financial instruments

2.11 The Trust Fund classifies its financial instruments as loans and receivables and other financial liabilities. Financial assets consist mainly of short-term bank deposits and accounts receivable. Financial liabilities consist of accounts payable.

2.12 All financial instruments are initially recognized in the Statement of financial position at their fair values plus transaction costs. Subsequently, they are measured at amortized cost using the effective interest method. The historical cost-carrying amount of receivables and payables subject to normal trade credit terms approximates the fair value of the transaction.

## Financial Risks

2.13 The Trust Fund has instituted prudent risk management policies and procedures in accordance with the Court's Financial Regulations and Rules. The Trust Fund makes short-term investments of moneys not needed for immediate requirements. In the normal course of business, the Trust Fund is exposed to financial risk, such as market risk (foreign currency exchange and interest rate), credit risk and liquidity risk.

2.14 *Currency risk*: the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Trust Fund is exposed to currency risk through transactions in foreign currencies relating to the projects it funds.

2.15 *Interest rate risk*: the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Trust Fund deposits its funds only in short-term fixed interest accounts, and therefore has no significant interest rate risk exposure.

2.16 *Credit risk*: the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Trust Fund is exposed to credit risk through advances of funds to project implementing partners and deposits at banks. The Trust Fund has policies that limit exposure to risk from any one financial institution.

2.17 *Liquidity risk*: this risk arises from the general funding of the Trust Fund's activities. The operations of the Secretariat are funded from assessed contributions through the Court. Grants to implementing partners are made on the basis of voluntary contributions received.

### **Receivables**

2.18 Receivables and advances are recognized initially at nominal value. Allowances for estimated irrecoverable amounts are recognized for receivables and advances when there is objective evidence that the asset is impaired, the impairment losses being recognized in the statement of financial performance.

2.19 *Receivables from the Court* are recognized for the amount assessed for funding the activities of the Secretariat, net of expenses incurred against these assessments. In its resolution ICC-ASP/3/Res. 7, the Assembly decided that, pending further evaluation by the Assembly, the Secretariat would be funded by the regular budget. The Board submits a proposed budget for the Secretariat which is presented as a separate Major Programme VI in the Court's budget and is adopted by the Assembly. The Court assesses States Parties for the budget of the Secretariat. In substance, the Court collects assessed contributions as an agent of the Trust Fund and these assessments do not give rise to an increase in net assets or revenue of the Court, but are recognized as a receivable and revenue of the Trust Fund. The receivables are reduced as expenses are incurred by the Secretariat. Liabilities to vendors and the staff of the Secretariat are settled directly by the Court. The receivables are finally settled when the Court credits any cash surplus pertaining to Major Programme VI, in accordance with the Financial Regulations and Rules of the Court, to the States Parties.

### **Other current assets**

2.20 Other current assets comprise interest accrued on bank accounts and deposits.

### **Accounts payable**

2.21 Accounts payable are recognized initially at nominal value, which best estimates the amount required to settle the obligation at the reporting date.

### **Deferred revenue and accrued expenses**

2.22 Deferred revenue includes pledged contributions with conditions and other revenue received but not yet earned.

2.23 Accrued expenses are recognized in respect of goods and services delivered during the reporting period for which invoices have not been received.

### **Related party disclosures**

2.24 The Trust Fund will disclose related parties that have the ability to exercise control or significant influence over the Trust Fund by making financial and operational decisions, or will disclose if a related party and the Trust Fund are subject to common control. Transactions that are within a normal supplier or client/recipient relationship on terms and conditions not more or less favourable than those done at arm's length in the same circumstances between the Trust Fund and its related parties will not be considered as related party transactions and therefore will not be disclosed.

2.25 The key management personnel of the Trust Fund are the Board of Directors and the Executive Director, both of whom have authority and responsibility for planning, directing and controlling the activities of the Trust Fund and influencing its strategic direction. The remuneration and benefits of key management personnel are disclosed. In addition, the Trust Fund will disclose any specific transactions with key management personnel and their family members.

#### **Provisions and contingent liabilities**

2.26 *Provisions* are recognized when the Trust Fund has a present legal or constructive obligation as a result of past events, it is more likely than not that an outflow of resources will be required to settle that obligation, and the amount can be reliably estimated. The amount of the provision is the best estimate of the expenditure required to settle the present obligation at the reporting date. The estimate is discounted where the effect of the time value of money is material. Provisions are released only for such expenses in respect of which provisions are recognized at inception. If the outflow of economic benefits to settle the obligations is no longer probable, the provision is reversed.

2.27 *Contingent liability* is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Trust Fund, or a present obligation which will probably not result in an outflow of economic resources/service potential or the amount of which cannot be measured with sufficient reliability. Contingent liabilities, if any, are disclosed in the notes to the financial statements.

#### **Commitments**

2.28 *Commitments* are non-cancellable obligations to provide funds in the future to organizations that are implementing projects based on a contract entered into with the Trust Fund. Commitments are recognized off-balance sheet and are disclosed in the financial statements until such time as funds are advanced or the implementing partner submits financial reports demonstrating that activities, for which the organization is entitled to receive funds, have been performed.

#### **Non-exchange revenue**

2.29 *Voluntary contributions*: revenue from voluntary contributions that include restrictions on their use is recognized upon signature of a binding agreement between the Trust Fund and the donor providing the contribution. Revenue from voluntary contributions that attach conditions to their use, including an obligation to return the funds to the contributing entity if such conditions are not met, is recognized as the conditions are satisfied. Until such conditions are met, the obligation is recognized as a liability. Voluntary contributions and other revenues which are not provided for by binding agreements are recognized as revenue when received.

2.30 *Goods-in-kind contributions* are recognized at their fair value and the corresponding revenue is recognized immediately if no condition is attached. If conditions are attached, a liability is recognized until such time as the conditions are met and the obligation is satisfied. Revenue is recognized at fair value, measured as of the date of acquisition of the donated assets.

2.31 *Services-in-kind*: revenue resulting from services-in-kind is not recognized. Major services-in-kind are disclosed in the financial statements, including their fair value, when it is practicable to determine it.

### **Exchange revenue**

2.32 *Financial revenue* comprises interest revenue and net foreign exchange gains. Interest revenue is recognized in the Statement of financial performance as it accrues, taking into account the effective yield on the asset. At the end of the financial period, a net balance of the account for foreign exchange gains and losses, if positive, is recognized as revenue.

### **Expenses**

2.33 *Financial expenses* comprise bank charges and net foreign exchange loss. At the end of the financial period, a net balance of the account for foreign exchange gains and losses, if negative, is recognized as an expense.

2.34 *Expenses arising from the purchase of goods and services* are recognized at the point that the supplier has performed its contractual obligations, which is when the goods and services are received and accepted by the Trust Fund.

2.35 *Expenses arising from transactions with implementing partners* are recognized when goods are delivered or services rendered by implementing partners, as confirmed by the receipt of certified expense reports, financial reports or project delivery reports, as applicable. If funds are advanced on the basis of contracts that do not include measurable performance conditions, expenditure is recognized when funds are disbursed.

### **Fund accounting and segment reporting**

2.36 A segment is a distinguishable activity or group of activities for which it is appropriate to separately report financial information. Segment information is based on principal activities and sources of financing of the Trust Fund. To achieve its aims, the Trust Fund fulfils two unique mandates: it implements reparations awards ordered by the Court against a convicted person and it provides assistance to victims and their families through programmes of physical and psychological rehabilitation and material support.

2.37 Separate financial information is reported for two segments: reparations programmes and assistance programmes.

2.38 *Fund accounting*: the Trust Fund's accounts are maintained on a fund accounting basis to allow for the separation of funds to facilitate the receipt of earmarked contributions, money and other property collected through fines or forfeiture transferred by the Court, where the Court has stipulated particular usages, or resources collected through awards for reparations.

### **Net assets/equity**

2.39 Net assets/equity comprises surpluses or deficits in the fund. Reserves may be created on the basis of a decision of the Board.

### **Budget comparison**

2.40 A comparison of actual amounts with the amounts in the original and final annual programme budget is presented in Statement V. This comparison is made on the same modified cash basis of accounting as adopted for the annual programme budget.

2.41 A reconciliation of the actual amounts on a modified cash basis with actual amounts presented in the financial statements is included in note 10, considering that the full accrual accounting and modified cash basis budget differ.

### 3. Cash and cash equivalents

<i>In thousands of euros</i>	<i>2016</i>	<i>2015</i>
Cash at bank – current account	816	683
Cash at bank – savings account	11,824	12,503
<b>Total</b>	<b>12,640</b>	<b>13,186</b>

3.1 Cash and cash equivalents contain restrictions on their availability for use depending upon the segment to which they relate (see note 13 for segment information). Cash and cash equivalents include amounts equivalent to €35 thousand (2015: €56 thousand) held in currencies other than the euro.

3.2 Interest-bearing bank accounts and term deposits yielded interest at an average annual rate of 0.17 per cent.

### 4. Prepayments and other current assets

<i>In thousands of euros</i>	<i>2016</i>	<i>2015</i>
Advances to implementing partners	561	486
Accrued interest	9	47
<b>Total</b>	<b>570</b>	<b>533</b>

### 5. Receivables from the Court

<i>In thousands of euros</i>	<i>2016</i>	<i>2015</i>
Secretariat's surplus for 2014	-	154
Secretariat's surplus for 2015	49	49
Secretariat's surplus for 2016	586	-
Other receivables from the Court	18	-
<b>Total</b>	<b>653</b>	<b>203</b>

5.1 For detailed information on receivables from the Court, refer to note 2.19.

5.2 Other receivables include €30 thousand cash-in-transit as of 31st December 2016 from the Court for the Trust Fund's voluntary contributions received in the Court's bank account and €12 thousand in-transit from the Trust Fund for the interest accrued in respect of the Court's funds.

### 6. Provisions

<i>In thousands of euros</i>	<i>2016</i>	<i>2015</i>
Provisions for termination benefits	364	-
<b>Total</b>	<b>364</b>	<b>-</b>

6.1 The Trust Fund went through a re-organization which has resulted in a number of staff separating under separation packages. The provision of €364 thousand represents the estimated costs expected to be incurred in respect of pending cases where it was determined that positions are abolished.

## 7. Net assets/equity

<i>In thousands of euros</i>	2016	2015
Reparation reserve	5,000	4,800
Other funds	7,864	8,919
General Fund	635	203
<b>Total</b>	<b>13,499</b>	<b>13,922</b>

7.1 General Fund surplus/deficit is non-distributable and represents the accumulated difference between accrual-based accounting and the cash-based surplus calculation.

## 8. Revenue

<i>In thousands of euros</i>	2016	2015
<b>Assessed contributions</b>	<b>1,885</b>	<b>1,816</b>
<i>Voluntary contributions</i>		
Earmarked contributions	57	278
Non-earmarked contributions	1,670	2,665
<i>Sub-total voluntary contributions</i>	<i>1,727</i>	<i>2,943</i>
<i>Financial revenue</i>		
Interest revenue	20	57
Net foreign currency gains	-	37
<i>Sub-total financial revenue</i>	<i>20</i>	<i>94</i>
<b>Total</b>	<b>3,632</b>	<b>4,853</b>

### Contributions in kind

8.1 The Court provides various services free of charge to the Trust Fund, including office space, equipment and administrative services.

## 9. Expenses

<i>In thousands of euros</i>	2016	2015
Employee benefit expenses	1,281	1,311
Travel and hospitality	158	226
Contractual services	2,447	1,783
Financial expenses	15	-
<b>Total</b>	<b>3,901</b>	<b>3,320</b>

9.1 No *ex-gratia* payment was made by the Trust Fund during the financial period.

## 10. Statement of comparison of budget and actual amounts

10.1 The Trust Fund's budget and accounts are prepared on different bases. The Statement of financial position, Statement of financial performance, Statement of changes in net assets/equity and Statement of cash flows are prepared on a full accrual basis, whereas the Statement of comparison of budget and actual amounts (Statement V) is prepared on a modified cash basis of accounting.

10.2 As required under IPSAS 24, where the financial statements and the budget are not prepared on a comparable basis, the actual amounts presented on a comparable basis to the budget are reconciled to the actual amounts presented in the financial statements, identifying separately any basis, timing and entity differences. There are also differences in formats and classification schemes adopted for the presentation of financial statements and the budget.

10.3 Differences in basis occur when the approved budget is prepared on a basis other than the accounting basis, as stated in paragraph 10.1 above.

10.4 Timing differences occur when the budget period differs from the reporting period reflected in the financial statements. There are no timing differences for the Trust Fund for the purposes of comparison of the budget and the actual amounts.

10.5 Entity differences occur when the budget omits programmes or entities that are part of the entity for which the financial statements are prepared. Entity differences include reparations and assistance funds that are reported in detail in the financial statements but are not included in the budgetary process.

10.6 Differences in presentation are due to differences in the format and classification schemes adopted for the presentation of the Statement of cash flows and Statement of comparison of budget and actual amounts.

10.7 Reconciliation between the actual amounts on a comparable basis in the Statement of comparison of budget and actual amounts (Statement V) and the actual amounts in the Statement of cash flows (Statement IV) for the period ended 31 December 2016 is presented below:

<i>In thousands of euros</i>	<i>Operating</i>	<i>Investing</i>	<i>Financing</i>	<i>Total</i>
<b>Actual amount on comparable basis (Statement V)</b>	<b>244</b>	-	-	<b>244</b>
Basis differences	(122)	-	-	(122)
Presentation differences	134	20	(154)	-
Entity differences	(667)	-	-	(667)
<b>Actual amount in the Statement of cash flows (Statement IV)</b>	<b>(411)</b>	<b>20</b>	<b>(154)</b>	<b>(545)</b>

10.8 Open commitments including open purchase orders versus accrued expenses and net cash flows from operating activities are presented as basis differences. The credits to States Parties that do not form part of the Statement of comparison of budget and actual amounts are reflected as presentation differences. Under entity differences, the activities funded from voluntary contributions that are reported in the financial statements are included, as these are not included in the budgetary process.

10.9 An explanation of material differences between the budget and actual amounts is included in the Report on Activities and Programme Performance of the International Criminal Court for the year 2016.

## 11. Segment Reporting

### Statement of financial position by segment as at 31 December 2016

<i>In thousands of euros</i>	<i>Reparations Programme</i>	<i>Assistance Programme</i>	<i>Unallocated</i>	<i>Total</i>
<b>Assets</b>				
<i>Current assets</i>				
Cash and cash equivalents	5,000	7,640	-	12,640
Prepayments and other current assets	-	570	-	570
Receivables from the Court	-	-	67	67
<i>Total current assets</i>	<i>5,000</i>	<i>8,210</i>	<i>67</i>	<i>13,277</i>
<i>Non-current assets</i>				
Receivables from the Court	-	-	586	586
<i>Total non-current assets</i>	<i>-</i>	<i>-</i>	<i>586</i>	<i>586</i>
<b>Total assets</b>	<b>5,000</b>	<b>8,210</b>	<b>653</b>	<b>13,863</b>
<b>Liabilities</b>				
<i>Current liabilities</i>				
Provisions	-	-	364	364
<i>Total current liabilities</i>	<i>-</i>	<i>-</i>	<i>364</i>	<i>364</i>
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>364</b>	<b>364</b>
<b>Net assets/equity</b>	<b>5,000</b>	<b>8,210</b>	<b>289</b>	<b>13,499</b>
<b>Total liabilities and net assets/equity</b>	<b>5,000</b>	<b>8,210</b>	<b>653</b>	<b>13,863</b>

### Statement of financial performance by segment for the year ended 31 December 2016

<i>In thousands of euros</i>	<i>Reparations Programme</i>	<i>Assistance Programme</i>	<i>Unallocated</i>	<i>Total</i>
<b>Revenue</b>				
Assessed contributions	-	-	1,885	1,885
Voluntary contributions	-	1,727	-	1,727
Financial revenue	-	20	-	20
<b>Total revenue</b>	<b>-</b>	<b>1747</b>	<b>1885</b>	<b>3632</b>
<b>Expenses</b>				
Administrative expenses	-	-	1,677	1,677
Sexual and gender-based violence project expenses	-	1,262	-	2,224
Other assistance project expenses	-	962	-	-
<b>Total expenses</b>	<b>-</b>	<b>2224</b>	<b>1677</b>	<b>3901</b>
<b>Surplus/(deficit) for the period</b>	<b>-</b>	<b>(477)</b>	<b>208</b>	<b>(269)</b>



**Statement of financial position by segment as at 31 December 2015**

<i>In thousands of euros</i>	<i>Reparations Programme</i>	<i>Assistance Programme</i>	<i>Unallocated</i>	<i>Total</i>
<b>Assets</b>				
<i>Current assets</i>				
Cash and cash equivalents	4,800	8,386	-	13,186
Time deposits	-	-	-	-
Prepayments and other current assets	-	533	-	533
Receivables from the Court	-	-	154	154
<i>Total current assets</i>	<i>4,800</i>	<i>8,919</i>	<i>154</i>	<i>13,873</i>
<i>Non-current assets</i>				
Receivables from the Court	-	-	49	49
<i>Total non-current assets</i>	<i>-</i>	<i>-</i>	<i>49</i>	<i>49</i>
<b>Total assets</b>	<b>4,800</b>	<b>8,919</b>	<b>203</b>	<b>13,922</b>
<b>Liabilities</b>				
<i>Current liabilities</i>				
Accounts payable	-	-	-	-
Deferred revenue and accrued expenses	-	-	-	-
<i>Total current liabilities</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net assets/equity</b>	<b>4,800</b>	<b>8,919</b>	<b>203</b>	<b>13,922</b>
<b>Total liabilities and net assets/equity</b>	<b>4,800</b>	<b>8,919</b>	<b>203</b>	<b>13,922</b>

**Statement of financial performance by segment for the year ended 31 December 2015**

<i>In thousands of euros</i>	<i>Reparations Programme</i>	<i>Assistance Programme</i>	<i>Unallocated</i>	<i>Total</i>
<b>Revenue</b>				
Assessed contributions	-	-	1,816	1,816
Voluntary contributions	-	2,943	-	2,943
Financial revenue	-	94	-	94
<b>Total revenue</b>	<b>-</b>	<b>3,037</b>	<b>1,816</b>	<b>4,853</b>
<b>Expenses</b>				
Administrative expenses	-	-	1,766	1,766
Sexual and gender-based violence project expenses	-	1,008	-	1,008
Other assistance project expenses	-	546	-	546
<b>Total expenses</b>	<b>-</b>	<b>1,554</b>	<b>1,766</b>	<b>3,320</b>
<b>Surplus/(deficit) for the period</b>	<b>-</b>	<b>1,483</b>	<b>50</b>	<b>1,533</b>

## 12. Commitments

12.1 At 31 December 2016, the Trust Fund had contractual commitments amounting to €536 thousand based on contracts concluded with implementing partners.

## 13. Related party disclosures

13.1 The expense recognized includes aggregate remuneration paid to key management personnel, including net salaries, post adjustment, entitlements, assignment and other grants, rental subsidy, employer contributions to the pension plan and current health insurance contributions. It also includes expense in respect of post-employment benefits and other long-term benefits.

13.2 The key management personnel of the Trust Fund are the Board of Directors and the Executive Director. The Board serves on a pro bono basis.

13.3 The expense recognized during the year and outstanding balances of receivables at year end are as follows:

<i>In thousands of euros</i>	<i>No. of individuals</i>	<i>Aggregate remuneration</i>	<i>Receivables</i>
Key management personnel	7	180	-

13.4 Key management personnel also qualify for post-employment benefits and other long-term benefits. At year end, accrued liabilities amounted to:

<i>In thousands of euros</i>	<i>Annual leave accrual</i>	<i>Other long-term benefits</i>	<i>Post-employment benefits</i>	<i>Total</i>
Key management personnel	18	1	59	78

13.5 The Court and the Trust Fund are related parties as they are subject to common control by the Assembly.

13.6 The receivable from the Court at year end amounted to €653 thousand. In 2016, the Assembly approved an appropriation of €1,885 thousand for the Secretariat which administers the Trust Fund and provides administrative support to the Board and its meetings. Expenditures on a modified cash basis for the Secretariat during the financial period, as disclosed in Statement V, are €1,641 thousand. The unspent amount of appropriations for the current and prior period is pending credit to States Parties.

13.7 The Court provides various services free of charge to the Trust Fund, including office space, equipment and administrative services.

## 14. Events after the reporting date

14.1 On the date of signing of these accounts, there were no material events, favourable or unfavourable, between the reporting date and the date on which the financial statements were authorized for issue that affected these statements.

# Final Audit Report on the Financial Statements of the Trust Fund for Victims, financial year ended 31 December 2016

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## I. Audit objectives, scope and approach

1. We have audited the financial statements of the Trust Fund for Victims ("the Trust Fund"). The audit was conducted in accordance with the International Standards on Auditing (ISSAI and ISA<sup>1</sup>) and Regulation 12 of the Financial Regulations and Rules of the International Criminal Court, including the additional terms of reference governing the audit.

2. The overall objective of an audit of financial statements is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, thereby enabling the auditor to express an opinion on whether the financial statements are prepared, in all material respects, in accordance with the applicable financial framework.

3. The additional terms of reference governing the audit of the Court and all trust funds including the Trust Fund for Victims, disclosed in paragraph 6.(c) of the annex to the Financial Regulations and Rules, lists other matters which the External Auditor considers should be brought to the notice of the Assembly, such as wasteful or improper expenditure of the Trust Fund's money and other assets, and expenditure not in accordance with the intention of the Assembly.

4. The audit mission consisted of two phases:

(a) An interim audit (from 5 to 16 December 2016) focusing on aspects relating to internal control and International Public Sector Accounting Standards (IPSAS); and

(b) A final audit (from 22 May to 9 June 2017) focusing on the financial statements and IPSAS disclosure requirements, as well as financial and governance controls.

5. A closing meeting with the Executive Director of the Trust Fund and his staff was held on 7 June 2017.

6. This report has been prepared taking into account the written comments sent by the Trust Fund on 30 June 2017.

7. We express **an unqualified opinion** on the financial statements of the Trust Fund for the financial year ended 31 December 2016.

## II. Recommendations

**Recommendation 1:** The External Auditor recommends that the Secretariat add an extra note to the financial statements giving a fair view of each project's status, detailing the following information:

- (a) The annual budget allocated to each project;

<sup>1</sup> International Standards of Supreme Audit Institutions and International Standards on Auditing.

- (b) Advances paid, including those justified and those yet to be justified; and  
(c) Actual expenditure over the period.

This detailed note would make it possible to reconcile actual amounts paid out during the year with those shown in the financial statements.

**Recommendation 2:** The External Auditor recommends that the Secretariat systematically require its local partners to provide audit reports, and that it conduct methodical formalised monitoring of recommendations set out in these reports, in order continually to improve the quality of action taken by implementing partners.

### III. Follow-up on prior year recommendations

8. The External Auditor reviewed implementation of recommendations arising from prior year audits of the financial statements.

**Table 1: Follow-up on previous recommendations**

No.	Subject	Outstanding recommendations	Implemented	Partially implemented	Not implemented
2015-1	Field operations	The External Auditor recommends that the Secretariat define the performance evaluation criteria in the tender documents to standardise the monitoring procedures and allow for potential benchmarking.	X		
2015-2	Field operations	The External Auditor recommends that the Secretariat implement financial training initiatives for field programme officers.			X
2015-3	Field operations	The External Auditor recommends that the Secretariat strengthen the financial control of operations carried out by the implementing partners by requiring that the Field Programme Officers' duties include spot-checks of expenses incurred (invoices and purchase orders). The results of these checks should be made available to headquarters to justify the actual expenses incurred.		X	
2015-4	Field operations	To ensure effective project monitoring and control, the External Auditor recommends that the Secretariat strengthen the field teams.		X	
2014/1	Delegation of the Registrar's administrative authority	In order to clarify the scope of the Registrar's delegation of authority to the Secretariat, the External Auditor recommends to: (a) For the Secretariat, in consultation with the Registrar, (i) to review the scope of the delegation of authority in order to clarify the roles and responsibilities over all eventualities, such as the conclusion, suspension, termination and extension of contracts with implementing partners; and (ii) to ensure proper authority has been granted to the Secretariat staff so they may manage their operations and activities, as indicated in the Trust Fund Regulations; and (b) Establish a suitable arbitration mechanism, involving if necessary the Board of Directors of the Trust Fund and the Bureau or another appropriate subsidiary organ of the Assembly, to guarantee a smooth decision making process and avoid unnecessary delays and tensions.			X
2014/2	Management roles and responsibilities	The External Auditor recommends putting an end to existing managerial ambiguities within the Secretariat leading to a lack of clarity about accountability and responsibilities by clarifying the roles and responsibilities of the Trust Fund staff mainly as regards to fund-raising, donor relations and project contract management in order to avoid overlaps and to make the decisions and activities of the Trust Fund more effective and coordinated. This could be done through the review of the work surveys and job descriptions; and adoption of the responsibility assignment chart as proposed by the Trust Fund, which identifies roles and responsibilities and avoids any confusion.			X
<b>Total number of recommendations</b>			<b>1</b>	<b>2</b>	<b>3</b>

9. Recommendation 2015-1 is considered to have been implemented by the Trust Fund following improvements to requests for proposals issued by the Fund, which now include eligibility criteria (registration, past performance and audit). Programme control and evaluation also form part of tender documentation. Each applicant's monitoring and evaluation arrangements are reviewed in detail and discussed at the shared project kick-off meeting, held before project activities begin.

10. Recommendation 2015-2 is considered not to have been implemented: the Trust Fund has yet to organize any financial training.

11. Recommendation 2015-3 is considered under implementation insofar as the Trust Fund has introduced four spot checks on projects undertaken in the Democratic Republic of the Congo. The Trust Fund is currently working to harmonize, strengthen and formalize such checks. The External Auditor believes that the current controls need to be better documented, in particular by sending copies of documents tested and analysed during spot checks back to headquarters.

12. Recommendation 2015-4 is considered under implementation following budget approval by the Assembly in November 2016. It authorizes establishment of the Trust Fund's new organizational structure. As of now, the Trust Fund is still in the process of recruiting field programme staff skilled in project and programme management as well as a Financial Officer. The latter will be responsible for supervising operational procedures and internal financial control, reporting directly to the Executive Director.

13. Recommendations 2014-1 and 2014-2 are still open. The Trust Fund and the Registry are planning to develop an overall framework for delegating the Registry's administrative authority to the Trust Fund's Executive Director and Management. When this delegation of administrative authority is put in place, roles and responsibilities will need to be reviewed to incorporate the new functions included in the Trust Fund's new organisational structure.

#### **IV. Overview of the financial position at 31 December 2016**

14. The Trust Fund's statement of financial performance shows a deficit of €269 thousand, compared with a €1,533 thousand surplus in 2015. This change was mainly driven by a 41 per cent decline in voluntary contributions, which totalled €1,727 thousand in 2016, and an increase in programme expenditure, which rose from €1,554 thousand in 2015 to €2,224 thousand in 2016. According to the Trust Fund, the decline in voluntary contributions is a result of additional budget constraints faced by funding providers due to the huge influx of migrants and refugees into Europe. Meanwhile, the increase in programme expenditure was the result of the continuation of existing projects in the Democratic Republic of the Congo and Uganda.

15. The statement of financial position remained broadly stable, down from €13,922 thousand in 2015 to €13,863 thousand in 2016. A €364 thousand provision for severance benefits was recognized in the financial statements following a restructuring of the Trust Fund initiated in 2016. Severance terms were defined on the same basis as in the *ReVision* plan.

#### **V. Main findings and recommendations**

16. The Trust Fund, established by article 79 of the Rome Statute, was created by decision of the Assembly in 2002 and began field operations in 2008.

17. The Trust Fund has following mandates:

(a) An assistance mandate, which includes three forms of intervention: physical rehabilitation, psychological rehabilitation and material support. Using donors' voluntary contributions, the Trust Fund provides assistance to victims and their families whose situations fall under the jurisdiction of the Court. The assistance mandate is a way of providing an immediate, non-judicial response to the urgent needs of victims (and their communities) who have suffered harm as a result of the commission of crimes falling under

Court jurisdiction. The assistance mandate makes it possible to help victims without taking into consideration who committed the crimes;

(b) A reparations mandate, which involves implementing awards for reparations ordered by the Court against a convicted person. Implementation of this mandate began after the Appeals Chamber of the Court confirmed, in December 2014, the conviction and sentencing of Mr. Lubanga, who was found guilty of enlisting and conscripting child soldiers aged under the age of fifteen and using them actively in hostilities in the eastern part of the Democratic Republic of the Congo between 2002 and 2003. In March 2015, the Appeals Chamber issued a judgement and amended the order for reparations against Mr. Lubanga wherein it instructed the Trust Fund to put forward a draft “implementation plan for reparations to eligible direct and indirect victims” by September 2015 at the latest. In November 2015, the Trust Fund submitted a draft implementation plan for reparations to victims. Further to additional information provided by the Trust Fund, this plan was sequentially approved in September 2016 (symbolic reparations) and in March 2017 (service-based reparations); and

(c) As part of the preparatory activities for the implementation of reparations awards in the Lubanga case and further to instructions of the Trial Chamber, the Trust Fund engaged a partner in eastern Democratic Republic of the Congo in April 2016 to conduct a project on the “Identification and assessment of psychological, physical and socioeconomic harm suffered by young people who participated in armed groups in Ituri in 2002–2003.”

18. As regards its assistance mandate, the Trust Fund has continued with its activities in Uganda and the Democratic Republic of the Congo, undertaken thanks to implementing partners present on the ground.

19. The Trust Fund is organized as follows: the Secretariat is responsible for managing administrative and financial procedures, searching for donors and controlling project budgets. Field programme managers carry out operational project monitoring. They are responsible for the oversight and guidance of physical and financial project implementation by the Trust Fund’s implementing partners, as well as of the quality of financial and operational results reporting by implementing partners.

20. Implementing partners are paid in accordance with a standard scale whereby 50 per cent of the contract value is paid in advance when the contract is signed, 35 per cent is paid in the course of the project in line with programme implementation, and the remaining 15 per cent is paid once the project is confirmed to have been fully implemented.

21. The External Auditor reviewed all projects, for which expenditure totalled €2,224 thousand in 2016, compared with €1,554 thousand in 2015.

**Table 2: List of projects funded in 2016 (in euros)**

<i>Partner</i>	<i>2016 budget</i>	<i>Advances paid</i>	<i>Justified advances</i>	<i>Advances yet to be justified</i>	<i>Budget spending</i>
Missionnaires d’Afrique	39,468	131,844	126,156	5,688	226,129
Réseau Haki na Amani -RHA	0	0	0	0	24,219
Association of Volunteers in International Service -AVSI	258,870	238,695	103,777	134,918	202,185
Cooperazione Internazionale -COOPI DRC	49,335	166,507	155,195	11,312	447,582
Appui à la Communication Interculturelle et à l’Autopromotion Rurale -ACIAR	0	0	0		10,315
Action for Living Together -ALT	49,335	169,995	150,130	19,866	334,406
Association des Mamans Anti-Bwaki -AMAB	49,335	183,987	157,441	26,546	358,135
Collectif des associations féminines -CAF	13,455	33,274	26,594	6,680	73,040
Center for Victims of Torture -CVT	367,380	351,599	120,514	231,085	292,386
Center for Children in Vulnerable Situations-CCVS	100,000	57,500	24,933	32,567	78,379
Amuria District Development Agency -ADDA	100,000	59,000	42,493	16,507	98,335

<i>Partner</i>	<i>2016 budget</i>	<i>Advances paid</i>	<i>Justified advances</i>	<i>Advances yet to be justified</i>	<i>Budget spending</i>
North Chili Producers Association -NECPA	100,000	59,000	44,144	14,856	100,657
Gulu Women Economic Development and Globalization - GWED-G	100,000	59,000	47,714	11,286	95,268
Transcultural Psychosocial Organization - TPO	100,000	80,000	59,455	20,545	102,580
Ayira Health Services - AHS	100,000	57,500	35,727	21,773	88,409
Katolico Actions pour l'Afrique -KAF_FINAL PROJECT	4,410	4,410	-3,048	7,458	0
Association des Mamans Anti-Bwaki - AMAB-Reparations	98,784	49,954	49,954	0	37,071
<b>Total</b>	<b>1,530,372</b>	<b>1,702,265</b>	<b>1,141,177</b>	<b>561,087</b>	<b>2,569,095</b>

Source: External Auditor, based on budget information provided by the Trust Fund.

22. The information set out above is not shown in the financial statements, which do not provide a sufficiently comprehensive and detailed picture of payments relating to projects managed by implementing partners, in respect of advances paid and their justification as well as expenses.

**Recommendation 1:** The External Auditor recommends that the Secretariat add an extra note to the financial statements giving a fair view of each project's status, detailing the information following:

- (a) The annual budget allocated to each project;
- (b) Advances paid, including those justified and those yet to be justified; and
- (c) Actual expenditure over the period.

This detailed note would make it possible to reconcile actual amounts paid out during the year with those shown in the financial statements.

23. The External Auditor also assessed the audit arrangements for monitoring implementation of projects set up by the Secretariat in 2016. This approach translated into a review of procedures, follow-up of prior year recommendations, and detailed tests on all projects in progress. The External Auditor did not carry out any field audits.

24. The External Auditor found that, generally speaking, prior year recommendations had begun to be implemented; in particular, new terms of reference had been drawn up for field based staff (as well as for the programme related financial and administrative posts in The Hague) and an internal control and quality assurance manual had been drafted.

25. The External Auditor also noted that four spot checks had been carried out in the Democratic Republic of the Congo in the final quarter of 2016.

26. The External Auditor encourages the Trust Fund to expand its control manual and extend its spot check approach to all intervention programmes. The External Auditor finds that the current controls also need to be better documented, in particular by sending copies of documents tested and analysed during spot checks back to headquarters.

27. The Trust Fund also has a 2014–2017 strategic plan that includes a risk management matrix covering risks audited as part of an internal audit in 2015. Drawing on the work of the internal auditor and the Secretariat's responses, the External Auditor finds that this risk management matrix is not yet fully operational, since risk management responsibilities and the corresponding mitigating measures have yet to be allocated among staff.

28. The External Auditor notes that, while partner monitoring and evaluation reports are sometimes produced by Field Programme Officers, their frequency remains low.

29. Each project must be certified by a local auditor. In practice, there are three types of situation. The audit report:

- (a) Is not provided;

(b) Is provided but is of very limited use: it covers the entity as a whole and not the assistance project concerned, or contains no recommendations; and

(c) Is provided and gives rise to relevant recommendations covering, in particular, cash management, purchasing and internal control by the cooperating partner. However, the effect of these recommendations is uncertain insofar as their follow-up by the Secretariat is neither formalized nor systematic.

**Recommendation 2:** The External Auditor recommends that the Secretariat systematically require its local partners to provide audit reports, and that it conduct methodical formalised monitoring of recommendations set out in these reports, in order continually to improve the quality of action taken by implementing partners.

## VI. Acknowledgements

30. The External Auditor wishes to thank The Trust Fund and the members of the Office of the Registrar of the Court, for the cooperation and general support provided to the audit teams during the audit.

*End of audit observations.*

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