

## Annex VI: Annual Report of the Audit Committee for 2018

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## Executive Summary

1. In accordance with its Charter,<sup>1</sup> the Audit Committee submits its annual report to the Assembly of States Parties through the Committee on Budget and Finance. This report covers the reporting period from September 2017 to September 2018. The annual report provides a summary of the work performed and the recommendations made by the Audit Committee in its interim reports of the seventh<sup>2</sup> and eighth<sup>3</sup> sessions.
2. At its seventh session, held from 22 to 23 March 2018, the Audit Committee elected by consensus Mr. Samir Abu Lughod (Jordan) as Chairperson and Ms. Elena Sopková (Slovakia) as Vice-Chairperson of the Audit Committee for 2018.
3. The Audit Committee focused at its seventh session on (a) risk management; (b) oversight of internal and external audit matters; and (c) follow-up on previous recommendations made by the Office of Internal Audit, the External Auditor and the Audit Committee.
4. The Audit Committee welcomed the progress made by the Court in the field of risk management based on the phase-in approach, in particular the operationality of the Risk Management Committee and the organization of training sessions for risk owners. The progressive development of the maturity of the Court in the field of risk management and a regular update of the Court's risk register will mark positive steps towards a strengthened corporate risk management.
5. The Audit Committee stressed that audit recommendations can only be accepted by the Court without reservation, or rejected through acceptance of the underlying risks. Moreover, the Audit Committee underlined that auditors have a duty to report any findings substantiated during the course of the audit, even if they fall outside the audit scope.
6. When considering the audit reports of the Office of Internal Audit, the Audit Committee reiterated its recommendation that the S.M.A.R.T. criteria be taken into consideration when issuing recommendations. The Audit Committee further recommended that the audit reports point clearly to the specific underlying risks and that the Office of Internal Audit rate them consistently and highlight those requiring immediate attention. The Audit Committee further recommended that the Court provide all information requested by the Office of Internal Audit in a timely fashion to allow for an effective performance of their mandate.
7. The Audit Committee noted the conclusion of the procurement process for the group health insurance plan and for the service-incurred death and disability insurance, which allowed closing many internal audit recommendations and recommended that the Court carefully monitor the performance of both service-providers.
8. The Audit Committee recommended that the Court formalize an Information Security Incident Response Policy and recommended receiving an update on the implementation of all information security-related recommendations. In order to enable the Court to take into account the Office of Internal Audit's insight into governance, as well as best practices of risk management and control at an early process stage, the Committee recommended that the Office of Internal Audit consider expanding its advisory services to the Court in a flexible manner within the framework of the approved annual audit plans and within the limits required to protect the Office of Internal Audit's independence.
9. Noting the progress made by the Court in reducing the considerable backlog of unimplemented internal audit recommendations, the Audit Committee recommended that the Court, in close cooperation with the Office of Internal Audit, continue such efforts with a view to reaching full implementation of the outstanding recommendations as soon as possible.
10. At its eighth session, held from 30 July to 1 August 2018, the Audit Committee focused on (a) values and ethics; (b) risk management; (c) oversight of internal audit matters, including the external quality assessment of the Office of Internal Audit; and (d) oversight of external audit matters, including the audit reports of the External Auditor and the process for the selection of the incoming External Auditor.
11. Stressing once again the importance of having a Court-wide values and ethics framework in place, the Committee recommended that the Court provide at its ninth session an update on the outcome of a Court-wide survey on values and ethics, as well as on the future steps to be taken to create a revised values and ethics framework.

<sup>1</sup> § 64 AC Charter.

<sup>2</sup> Interim Report of the Audit Committee on the work at its seventh session (AC/7/5).

<sup>3</sup> Interim Report of the Audit Committee on the work at its eighth session (AC/8/5).

12. As regards the preparation of an organizational manual, the Audit Committee recommended that the Court identify the required internal resources and skills to prepare the manual and requested a plan outlining the different phases of implementation at its tenth session.

13. In the field of internal controls, the Audit Committee took note with satisfaction of the ongoing progress in implementation of the recommendations raised by the External Auditor in the area of the payroll system and looked forward to receiving at its tenth session in July 2019 an update from the External Auditor on the implementation of these recommendations.

14. The Audit Committee took note with satisfaction of the outcome of the information security audit conducted by the Office of Internal Audit, and endorsed all three recommendations, which had been accepted by the Court.

15. The Audit Committee noted that the risk assessment exercise had not been included in the 2018 approved internal audit plan. While acknowledging the need for flexibility for the Office of Internal Audit to adapt to an evolving risks universe, the Audit Committee recommended that the OIA in the future inform the Committee in advance of any ad hoc assignments for the Audit Committee's consideration and approval, by including specific information on the objective, urgency and underlying risks.

16. In relation to the implementation of the 2018 Internal Audit Plan, the Audit Committee noted with concern that the Office of Internal Audit, as at 1 August 2018, had completed and issued only one audit assignment out of the originally envisaged and approved eight audits. Therefore, the Audit Committee recommended that the Office of Internal Audit be as accurate as possible when submitting its audit plan for approval, and further recommended that the Office of Internal Audit be efficient in implementing the approved audit plans. The Audit Committee resolved that it would continue to closely monitor the implementation of the approved internal audit plans.

17. The Audit Committee further recommended that the Office of Internal Audit produce annual reports on its activities and regularly update the Quality Assurance and Improvement Plan with a status update on the implementation of the audit standards, an assessment of the effectiveness and efficiency of the Office of Internal Audit and its perception by stakeholders by including it as an annex to the annual report on its activities.

18. The Audit Committee thanked *Lochan & Co.*, for their professional work in carrying out an external quality assessment of the Office of Internal Audit. The Audit Committee received detailed explanations from the external assessor about the process, the interactions with the Office of Internal Audit and with other stakeholders. The Audit Committee fully endorsed all 12 recommendations and requested the Office of Internal Audit and the Court, whenever applicable, to draft an action plan for their implementation.

19. The Committee requested to be informed by the Court in the future about all important issues, such as "Going concern/liquidity problem", in the moment that such issues arise.

## I. Introduction

1. The “Annual Report of the Audit Committee for 2018” covers the time period from September 2017 until September 2018 and provides a summary of the activities and recommendations of the Audit Committee (“the AC”) at its seventh and eighth sessions with a view to fully discharging the AC of its responsibilities.

2. In accordance with its Charter,<sup>4</sup> the AC submits its annual report to the Assembly of States Parties to the Rome Statute (“the Assembly”) through the Committee on Budget and Finance (“the CBF”), following the conclusion of its eighth session. Furthermore, the annual report will be shared with the Court’s management, the Independent Oversight Mechanism (“the IOM”), the External Auditor and the Office of Internal Audit (“the OIA”) for the purpose of information and follow-up and made publicly available on the AC’s webpage.<sup>5</sup>

## II. Consideration of issues during the reporting period

### A. Governance structure of the Court

3. Part L.2 of the AC Charter specifies the AC’s role with regard to providing advice on the issue of governance. In particular, the AC shall review and provide advice on the governance arrangements established and maintained within the Court and the procedures in place to ensure that they are operating as intended.<sup>6</sup>

#### 1. Status update on the organizational manual of the International Criminal Court

4. At previous sessions, the AC, stressed the need for a clearer definition of roles and responsibilities of the three main organs within the framework of the Court as a whole and recommended that the Court prepare an organization’s manual, as it exists in most international organizations.

5. In advance of the AC’s eighth session, the Court provided the “Report of the Court on its organizational manual.”<sup>7</sup> In the report, the Court concurs with the AC on the importance of developing an organizational manual. However, the Court states that in light of its current level of activities and resources, it is not in a position to prioritize the development of the manual at this stage.<sup>8</sup>

### *FINDINGS AND RECOMMENDATIONS*

6. While acknowledging that the Court has several priorities to tackle at the same time, the AC continues to believe that the organizational manual is a useful tool for the Court and other stakeholders, such as States Parties. The AC stressed that the organizational manual describes the entire organizational structure of an organization in a holistic manner. The general framework highlights organizational relations between all organs and units, outlines key processes and procedures in a concise manner and, as such, contributes to the effective and efficient management and functioning of the organization. In addition, the organizational manual could contribute to identifying duplications of activities or responsibilities in certain areas, as well as other shortcomings. Finally, the AC pointed out that a number of internal audit and external audit findings highlight the lack of clear definition of mandate, authority, and responsibility in some areas.

7. **The AC recommended that the Court identify the required internal resources and skills to prepare an organizational manual, and provide a plan at its tenth session outlining the different phases of implementation.**<sup>9</sup>

<sup>4</sup> § 64 AC Charter.

<sup>5</sup> [https://asp.icc-cpi.int/en\\_menus/asp/AuditCommittee/Pages/default.aspx](https://asp.icc-cpi.int/en_menus/asp/AuditCommittee/Pages/default.aspx).

<sup>6</sup> § 54 AC Charter.

<sup>7</sup> AC/8/6.

<sup>8</sup> *Ibid.*, para. 4.

<sup>9</sup> AC/8/5, para. 14.

## B. Risk management of the Court

### 1. Update on risk management

8. At its seventh session in March 2018, the AC received a report entitled “Update on risk management at the Court,”<sup>10</sup> wherein the Court provided information on the progress made in the area of risk management in accordance with the “phase-in approach” approved by the Coordination Council. The Court further informed the Committee that the Risk Management Committee (“RMC”) is now fully operational.<sup>11</sup> According to the report, risk owners for major risks were appointed in September 2017 and trained in relation to their roles and responsibilities.<sup>12</sup> The Court informed that it would consider the AC’s recommendation to appoint within the available resources, a Court-wide risk management coordinator.

9. As to the way forward, the following steps will be taken based on the phase-in approach:

- (a) review of the feedback from risk owners during the first quarter of 2018; and
- (b) monitoring and reviewing of the progress on the risk responses and action plans by the risk owners, as well as reporting on the outcomes by the end of July 2018.<sup>13</sup>

10. During the session, it was further outlined that the Court was awaiting the coming into office of the Registrar on 17 April 2018 to finalize the Strategic Plan for the period 2019-2021. Depending on the strategic priorities, underlying risks would be taken into consideration. The AC underlined the importance of maintaining the risk register as a living document, which takes into account recurrent risks, emerging risks, and risks that are no longer relevant.

11. The AC further discussed with the Court the inclusion of “budgetary constraints” as a risk in the Court’s risk register. The AC highlighted in this regard that the definition of risk is the effect of uncertainty on objective.<sup>14</sup> As the element of uncertainty is missing, budgetary constraints cannot be regarded as a risk.

### 2. Training sessions on risk management

12. In its “Update on risk management at the Court”<sup>15</sup> submitted to the AC at its seventh session, the Court further gave an overview of the training sessions organized for major risk owners. Future steps in relation to the development of risk responses and action plans were discussed.<sup>16</sup> The Court informed that it is currently developing an e-learning module aimed at raising general awareness in the field of risk management, which will be accessible to all staff members and included in the on-boarding training for new staff. In the first half of 2018, the RMC has identified staff members requiring training on risk management.<sup>17</sup>

13. The Court explained that while the OIA has not included resources in its 2018 plan to develop training tools on risk management, assistance in risk identification and assessment would be provided to those sections that requested so in 2017. Furthermore, the OIA could provide technical advisory services related to risk management on an *ad hoc* basis.<sup>18</sup>

## FINDINGS AND RECOMMENDATIONS

14. At its seventh session, the Committee welcomed the progress made by the Court in the areas of risk management, specifically in relation to establishment of the RMC and the organization of training sessions for risk owners by using consultants and internal resources.

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<sup>10</sup> AC/7/8.

<sup>11</sup> *Ibid.*, para. 3.

<sup>12</sup> *Ibid.*, paras. 5-6.

<sup>13</sup> *Ibid.*, paras. 9-10.

<sup>14</sup> ISO 73/31000.

<sup>15</sup> AC/7/8.

<sup>16</sup> *Ibid.*, paras. 5-6.

<sup>17</sup> *Ibid.*, para. 7.

<sup>18</sup> *Ibid.*

### 3. Annual review of the Court's risk profile in 2018

15. According to its Charter,<sup>19</sup> the AC reviews annually the Court's corporate risk profile.

16. At its eighth session in July 2018, the AC received a report entitled "Update on risk management at the Court"<sup>20</sup> summarizing its activities in the field of risk management. According to information provided by the Court, a review of the entire risk register is planned for 2019.

#### *FINDINGS AND RECOMMENDATIONS*

17. **At its seventh session, the Committee recommended that the OIA monitor the development of maturity of the organization in the field of risk management and provide updates thereon to the AC each year at its first session.**<sup>21</sup>

18. **The Committee further recommended that the Court take advantage of the elaboration of the Strategic Plan of the Court for the period 2019-2021 for a comprehensive risk analysis in close cooperation with the OIA and provide an update of the risk register with an outline of the mitigating measures at the AC's ninth session in 2019.**<sup>22</sup>

19. **At its seventh session, the Committee recommended that the Court re-consider the inclusion of "budgetary constraints" as a risk in the Court's risk register, as the required element of uncertainty in the definition of risks is absent in budget constraints.**<sup>23</sup> At its eighth session, the AC noted that, as a response to its recommendation, the Court management agreed on looking into a possible review of the risk register in 2019.

20. At its eighth session in July 2018, the AC took note of the inclusion of the risk of a liquidity shortfall as a major risk in the Court's risk register, which not only reflects the risk resulting from a high level of outstanding contributions for the cash flow but are also in line with the External Auditor's findings.

21. The AC further took note of the risk "Ambiguity of legal framework leading to conflicts between ASP and the Court" and believed that, in the light of the maturity of the organization, its inclusion in the risk register as major risk was no longer appropriate.

22. The AC took note of the progress made by the Court in the area of risk management, and will continue reviewing the Court's corporate risk profile at its future sessions.<sup>24</sup>

### 4. Implementation and maintenance of an appropriate integrated risk management process

23. In accordance with its Charter,<sup>25</sup> the AC reviewed the implementation and maintenance of an appropriate integrated risk management process.

24. The OIA submitted a "Report on risk management by the International Criminal Court,"<sup>26</sup> dated 12 June 2018, in line with Standard 2000 of the Institute of Internal Auditors (IIA). In the report the OIA comes to the conclusion that the Court has achieved a satisfactory level in terms of implementing an enterprise-wide risk management framework,<sup>27</sup> describing several areas, where progress has been achieved and identifying others, where further improvements can be made, for example, as regards the allocation of resources<sup>28</sup> to the management of risks and the integration<sup>29</sup> of risk management into operational procedures.

#### *FINDINGS AND RECOMMENDATIONS*

25. The AC took note of the progress made by the Court in the area of risk management, in particular as regards awareness-raising and the embedding of risk management in the organizations' culture. The AC looked forward to discussing further ways for improving management's implementation

<sup>19</sup> § 55(c) of the AC Charter.

<sup>20</sup> AC/8/15.

<sup>21</sup> AC/7/5, para. 11.

<sup>22</sup> *Ibid.*, para. 12.

<sup>23</sup> *Ibid.*, para. 13.

<sup>24</sup> AC/8/5, para. 20.

<sup>25</sup> § 55(d) of the AC Charter.

<sup>26</sup> AC/8/12.

<sup>27</sup> *Ibid.*, para. 23.

<sup>28</sup> *Ibid.*, para. 7.

<sup>29</sup> *Ibid.*, para. 13.

and maintenance of an appropriate integrated risk management process at its ninth session in March 2019.<sup>30</sup>

## C. Values and ethics

### 1. Revised values and ethics framework

26. At previous sessions, the AC emphasized in line with the “One-Court principle,” the need to unite all staff working for the Court around the same values, while acknowledging at the same time the reasonability of having organic-specific codes of conduct. The AC requested the Court, by using in-house capacity, for example the IOM, to submit a revised values and ethics framework for the consideration of the AC, based on the Court’s values and general code of conduct applicable for all staff members and setting out the professional conduct expected from each staff member in the performance of activities in advance of its eighth session in 2018. The AC further invited the organs of the Court, and their services, wherever appropriate, to draft specific code of conduct for specific activities.<sup>31</sup>

27. The AC received the “Report of the Court on Values and Ethics,”<sup>32</sup> which informs about ongoing efforts in relation to the general values and ethics framework, such as the conduct of a Court-wide survey.

### *FINDINGS AND RECOMMENDATIONS*

28. The AC noted with regret the limited progress so far on creating a homogenous Court-wide values and ethics framework. However, the AC was informed that a Court-wide survey would be conducted in 2018, which will serve to the Court’s management as a basis for deciding on its forthcoming initiatives in relation to values and ethics.

29. The AC welcomed the recommendation<sup>33</sup> of the External Auditor that the Court develop and publish an ethics charter and was pleased to see that the External Auditor agreed with the AC on the importance of such a document.

30. The AC stressed once again the importance of having a Court-wide values and ethics framework in place.

31. **The Committee recommended that the Court provide at the Committee’s ninth session an update on the outcome of the survey, as well as on future steps to be taken to create a revised values and ethics framework.**<sup>34</sup>

## D. Internal financial control framework

32. Internal control is the process by which management structures an organization to provide assurance that an entity operates effectively and efficiently, has a reliable financial reporting system and complies with applicable laws and regulations.

### 1. Measures for the strengthening of the payroll system

33. At its fifth session, the AC, endorsing the two recommendations of the External Auditor,<sup>35</sup> stressed the importance of having a strong and effective internal control in place and requested that the Court provide an update, at its eighth session, on the measures taken to strengthen the internal control for the payroll system.<sup>36</sup>

34. The Court submitted the “Report of the Court on its internal controls for the payroll system.”<sup>37</sup> The report gives an update on the recommendations made by the External Auditor and the efforts made by the Court in relation to the strengthening of the internal controls for the payroll system.

<sup>30</sup> AC/8/5, para. 23.

<sup>31</sup> For example, the AC was provided with the Code of Conduct for Investigators.

<sup>32</sup> AC/8/7.

<sup>33</sup> ICC-ASP/17/7/Rev.1, recommendation 9.

<sup>34</sup> AC/8/5, para. 9.

<sup>35</sup> *Official Records ... Sixteenth Session ... 2017* (ICC-ASP/16/20), vol. II, part C.1, recommendation 1 and 2.

<sup>36</sup> AC/5/5, para. 39.

<sup>37</sup> AC/8/16.

35. The Court informed the AC that in accordance with the previous recommendations raised by the External Auditor there are two ongoing projects<sup>38</sup> that will be completed at the end of 2018, which would create a more efficient process through automatization of steps that had previously been carried out manually and, thus, tighten the internal control of the Court's payroll system.<sup>39</sup>

### ***FINDINGS AND RECOMMENDATIONS***

36. The AC emphasized the need to ensure adequate internal controls in relation to the payroll system, as they represent more than 70 per cent of the Court's budget and expenditures and as automatization can help prevent errors and increase efficiencies.

37. **The AC took note of the ongoing progress in implementation of the recommendations raised by the External Auditor in the area of the payroll system and looks forward to receiving at its tenth session in July 2019 an update from the External Auditor on the implementation of these recommendations.**<sup>40</sup>

## **E. Oversight of internal audit matters**

### **1. Audit reports and advisory services of the Office of Internal Audit**

38. At its seventh session, the AC considered the audit reports submitted by the OIA, namely the "Final Audit Report: Audit of Temporary personnel of the Language Services Section,"<sup>41</sup> the "Final Audit Report on the Audit on Incidents Response,"<sup>42</sup> the "Final Audit Report on the Audit of management of contracts of individual contractors, consultants and short-term appointments (STA)"<sup>43</sup> and the "Final Audit Report: Audit on the quality and integrity of the physical inventory of registered assets."<sup>44</sup> The Director of the Office of Internal Audit made a presentation summarizing the main findings and recommendations of these audit reports.

39. At the AC's eighth session, the OIA submitted only one audit report, namely the "Final Audit Report: Audit on Information Security – Awareness and Training program"<sup>45</sup>, as per the 2018 internal audit plan. The OIA further submitted a paper entitled "Risk Assessment exercise Prosecution Division (PD) July 2018".

40. During the AC's eighth session, the OIA summarized the main findings and recommendations of this audit report. It was explained that the overall objective of the audit was to broadly assess whether the Court has designed and implemented an effective programme to equip staff members with the needed information security knowledge and skills corresponding to their function and responsibilities within the organization.

41. The audit report contains three recommendations, whereby two recommendations address high-level risks and one recommendation is related to a medium risk level.

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42. In the context of the consideration of the audit reports, the AC discussed at its seventh session with the OIA the level of risk assessment underlying certain recommendations. The AC noted that the level of the risks identified was not immediately comprehensible and that it may not be entirely clear which areas need immediate attention, if any.

43. **The Committee reiterated its recommendation<sup>46</sup> that the OIA take the S.M.A.R.T.<sup>47</sup> criteria into consideration when issuing recommendations, and further recommended that the audit reports point more clearly to the specific underlying risks, and that the OIA rate them consistently across**

<sup>38</sup> The two projects are (1) the implementation of the SAP HR Renewal solution, which will digitalize requests for entitlements and the updating of staff records through a digital verification and approval workflow; and (2) the implementation of the SAP Payroll Control Center (PCC) which will replace the current manual control reports. For details please refer to AC/8/16, paras. 5-8.

<sup>39</sup> *Ibid.*, para. 5.

<sup>40</sup> AC/8/5, para. 28.

<sup>41</sup> AC/7/3.

<sup>42</sup> AC/7/7.

<sup>43</sup> AC/7/10.

<sup>44</sup> AC/7/15.

<sup>45</sup> AC/8/3.

<sup>46</sup> AC/6/5, para. 19.

<sup>47</sup> *Specific* – target a specific area for improvement. *Measurable* – quantify or at least suggest an indicator of progress. *Assignable* – specify who will do it. *Realistic* – state what results can realistically be achieved, given available resources. *Time-related* – specify when the implementation can be done.

**audited areas and highlighting those requiring immediate attention.**<sup>48</sup>

44. When analyzing the audit reports, the AC noted that in various instances the Court accepted recommendations with certain limitations, such as “yes with reservation,” or rejected recommendations as “outside the scope of audit,” or “pending available resources.”

45. **Emphasizing that audit recommendations can only be accepted without reservation, or rejected by the Court’s management when accepting the underlying risks, the Committee recommended that the OIA follow-up on the implementation of recommendations on the basis of this understanding.**<sup>49</sup>

46. **The Committee recommended that the implementation rate be measured only in relation to accepted recommendations, and further recommended that the OIA produce implementation statistics on the basis of this understanding.**<sup>50</sup>

47. With regard to the audit of management of contracts of individual contractors, consultants and short-term appointments,<sup>51</sup> the AC noted four medium risks and one low level risk. Out of the five recommendations made by the OIA, one risk was considered to be “outside the scope of [...] audit” and rejected by management, while being “considered to be a general HR performance observation by the OIA, which is duly noted.”<sup>52</sup>

48. **Underlining that auditors have a duty to report any findings substantiated during the course of the audit, even if they fall outside the audit scope, the Committee recommended that the OIA continue including such recommendations in their audit reports.**<sup>53</sup>

49. In relation to audit report on incidents response<sup>54</sup> the AC underlined the OIA’s finding that the absence of a policy describing the main principles related to the management of information security incidents constitutes a high-level risk for the Court. As described by the OIA, failure to formalize such policy can lead, inter alia, to a lack in IT security governance; misaligned IT and business objectives; missing classification of security breaches; unprotected data and information assets and ineffective counter measures.

50. **The Committee recommended that, in the light of the recent information security incident,<sup>55</sup> the recommendation of the OIA on the formalization of an Information Security Incident Response Policy for endorsement by the Court’s senior management be considered as a top priority and implemented as soon as possible, and further recommended receiving an update from the Court on the implementation of all information security-related recommendations at its ninth session in 2019.**<sup>56</sup>

51. The AC regretted the scope limitations in relation to the audit on the quality and integrity of the physical inventory of registered assets,<sup>57</sup> namely the unavailability, incompleteness or inexistence of documents required to compare the total number of furniture and equipment prior and after the move.

52. **Noting that the General Services Section has recently undertaken an inventory of furniture in the premises,<sup>58</sup> the Committee recommended that the OIA include in its 2020 audit plan<sup>59</sup> a follow-up audit on assets management, focusing on accuracy and completeness.**

53. At its eighth session, the AC noted with satisfaction the outcome of this audit assignment on information security and endorsed all three recommendations, which had been accepted by the Court. Recalling its recommendation made at its seventh session,<sup>60</sup> the AC looked forward to receiving from the Court an update on the implementation of all information security-related recommendations at its ninth session in March 2019.

54. As for the risk assessment exercise in the Prosecution Division with three risk identification workshops, the AC noted that such exercise was carried out as an *ad-hoc* advisory service in line with the Committee’s recommendation to expand the advisory services,<sup>61</sup> with the objective to openly discuss and

<sup>48</sup> AC/7/5, para. 16.

<sup>49</sup> *Ibid.*, para. 18.

<sup>50</sup> *Ibid.*, para. 19.

<sup>51</sup> AC/7/10.

<sup>52</sup> Compare, for example, AC/7/10, annex I, recommendation 5.

<sup>53</sup> AC/7/5, para. 21.

<sup>54</sup> AC/7/7.

<sup>55</sup> On 23 March 2018, the public website of the Court has been affected by a sustained distributed denial of service (DDoS) attack.

<sup>56</sup> AC/7/5, para. 23.

<sup>57</sup> AC/7/15.

<sup>58</sup> *Ibid.*, para. 20.

<sup>59</sup> AC/7/5, para. 25.

<sup>60</sup> *Ibid.*, para. 23.

<sup>61</sup> *Ibid.*, para. 65.

identify potential risks, which could have an impact on the Division. However, the AC noted that the risk assessment exercise had not been included in the 2018 approved internal audit plan.

55. **While acknowledging the need for flexibility for the OIA to adapt to an evolving risks universe, the Committee recommended that the OIA in the future inform the Committee in advance of any *ad hoc* assignments for the Committee’s consideration and approval, by including specific information on the objective, urgency and underlying risks.**<sup>62</sup>

## 2. Implementation of the 2017 approved audit plan of the Office of Internal Audit

56. From the 2017 audit plan, which had been approved by the AC, seven out of nine audits and one advisory service had been completed at the time of the AC’s seventh session in March 2018. The audit on travel management was replaced by the audit of the quality and integrity of the physical inventory requested by the AC. According to the OIA, the audit of the management of home leave entitlements had to be cancelled due to the leave of a staff member.<sup>63</sup>

57. Furthermore, in line with Standard 1100 and the Charter of the OIA, the OIA submitted a “Statement on Independence and Objectivity of the Office of Internal Audit.”<sup>64</sup> The Director of the Office of Internal Audit considered that there was no impairment in 2017 to the independence of the OIA and that the auditors of the OIA demonstrated objectivity in their engagements. However, the Director of the Office of Internal Audit stated that auditors of the OIA frequently had to manage delays in obtaining the requested information, which prevented the effective planning and execution of the audit plan.<sup>65</sup>

### *FINDINGS AND RECOMMENDATIONS*

58. The Committee took note of the implementation of the 2017 approved audit plan. During the seventh session, the Committee noted with appreciation the improvements related to a strengthened cooperation between the Court and the OIA, while requesting the Court to provide all documentation in a timely manner.

## 3. Implementation of the 2018 approved audit plan of the Office of Internal Audit

59. At the AC’s eighth session, the OIA submitted the “Status of implementation of the 2018 Audit Plan (as at 31 March 2018)”<sup>66</sup> and the “Status of implementation of the 2018 Audit Plan (as at 28 June 2018)”<sup>67</sup> to the attention of the AC. Furthermore, the AC received a report entitled “Amendments to the 2018 Work Plan of the Office of Internal Audit”<sup>68</sup> in July 2018, where several modifications to the current internal audit plan were submitted for approval by the AC.

### *FINDINGS AND RECOMMENDATIONS*

60. The AC noted with concern that the OIA, as at 1 August 2018, had completed and issued only one audit assignment (Audit on Information Security – Awareness and Training program) out of the originally envisaged and approved eight audits, which represents 12.5 per cent (1/8 number of approved audit assignments), or when broken down to the planned working days for each audit, 10.4 per cent (50/480 working days) of the overall 2018 approved internal audit plan.<sup>69</sup>

61. **The Committee recommended that the OIA be as accurate as possible when submitting its yearly audit plan for approval, and further recommended that the OIA be more efficient in implementing the approved audit plans. The Committee resolved that it would continue to closely monitor the implementation of the approved internal audit plans.**<sup>70</sup>

62. **The Committee approved the amendments to the 2018 Internal Audit Plan, as proposed by the OIA, and requested that the OIA submit as soon as possible a revised 2018 Internal Audit Plan**

<sup>62</sup> AC/8/5, para. 35.

<sup>63</sup> AC/7/13, page 2.

<sup>64</sup> AC/7/14.

<sup>65</sup> *Ibid.*, page 2.

<sup>66</sup> AC/8/4.

<sup>67</sup> AC/8/17.

<sup>68</sup> AC/8/21.

<sup>69</sup> AC/6/4.

<sup>70</sup> AC/8/5, para. 38.

according to the criteria specified in paragraph 64 below to the Committee's attention.<sup>71</sup>

#### 4. Provisional audit plan of the Office of Internal Audit for 2019

63. At its eighth session, the AC considered the "OIA 2019 Internal Audit Plan"<sup>72</sup> and a report entitled "OIA 2019 IT Audit Plan."<sup>73</sup>

#### *FINDINGS AND RECOMMENDATIONS*

64. The Committee approved the 2019 Internal Audit Plan and requested that the OIA submit in the future audit plans with a table of the planned available working days. In addition, the Committee recommended that the audit plans make reference to the risks addressed by the audit, including their rating, and whether these risks are identified by the OIA risk assessment or included in the Court's risk register, or both.<sup>74</sup>

65. The Committee further recommended that the OIA produce annual reports on its activities ending 31 December for submission to the Committee at its first session each year by including a brief summary of the outcome of all its activities (audits and advisory services conducted), any major issue(s) that the Committee should be aware of, as well as tables comparing, for example, the approved vs. actual assignments conducted, and the planned vs. actual number of working days for each assignment.<sup>75</sup>

#### 5. OIA Quality Assurance and Improvement Plan (QAIP)

66. Upon request by the AC, the OIA submitted in June 2018 for consideration at the AC's eighth session, the "OIA Quality Assurance and Improvement Plan,"<sup>76</sup> dated October 2017.

67. In line with IIA Standard 1300, the QAIP is designed to enable an evaluation of the internal audit activity and to provide reasonable assurance to its various stakeholders that the OIA performs its work in conformance with *The Institute of Internal Auditors (IIA) International Standards for the Professional Practice of Internal Auditing (Standards)*, and the IIA Code of Ethics. The programme also assesses the effectiveness and efficiency of the internal audit activity, how it is perceived by stakeholders as adding value to the organization and it identifies areas for improvement.

#### *FINDINGS AND RECOMMENDATIONS*

68. The Committee recommended that the OIA regularly update the Quality Assurance and Improvement Plan with a status update on the implementation of the audit standards, an assessment of the effectiveness and efficiency of the OIA and its perception by stakeholders and include it as an annex to the annual report on its activities.<sup>77</sup>

#### 6. External quality assessment of the Office of Internal Audit

69. According to the International Standards for the Professional Practice of Internal Auditing of the Institute of Internal Auditors ("the Standards"), internal audit services require an independent external quality assessment every five years.

70. During its sixth session, the AC resolved that in the interest of transparency and independence, the process of analyzing and selecting the assessor should be conducted by the AC with a view to identifying the assessor at its seventh session.

71. Based on the advertised Terms of Reference the AC selected the auditing company *Lochan & Co.* as external assessor. The bid of *Lochan & Co.* included the conduct of the assessment as well as travel and other fees, including ten days of field visit for a team of three persons, two of which with senior auditing experience.

<sup>71</sup> *Ibid.*, para. 39.

<sup>72</sup> AC/8/9.

<sup>73</sup> AC/8/11.

<sup>74</sup> AC/8/5, para. 41.

<sup>75</sup> *Ibid.*, para. 42.

<sup>76</sup> AC/8/13.

<sup>77</sup> AC/8/5, para. 45.

72. During its seventh session, the AC provided input on the conduct of the assessment and the timelines and requested the external assessor to submit his draft report in advance to the attention of the AC. The AC also recommended that the external assessor discuss the outcomes of the external quality assessment of the OIA with the AC at its eighth session,<sup>78</sup> and provided assurances that the external quality assessment would be conducted in compliance with the applicable standards.

73. After having received comments by the OIA, *Lochan & Co.* submitted the pre final report entitled “External Evaluation of the Office of Internal Audit of the International Criminal Court<sup>79</sup>” in advance of the AC’s eighth session. *Lochan & Co.* further submitted a document<sup>80</sup> with the comments made by the OIA on the draft report with replies and/or comments by the external assessor.

74. The final report contained 12 recommendations by the external assessor, as contained in annex I of the present report.

## ***FINDINGS AND RECOMMENDATIONS***

75. **At its seventh session, the Committee recommended that the external assessor submit a detailed timeline of the assessment and discuss with the AC the outcomes of the external quality assessment of the OIA at its eighth session in July 2018.**<sup>81</sup>

76. **The Committee further recommended that the external assessor for the OIA provide a formal statement that the external quality assessment had been conducted in conformity with the methodology and the Standards of the Institute of Internal Auditors for such assessment.**<sup>82</sup>

77. At its eighth session, the AC received detailed explanations from the external assessor about the process, the interactions with the OIA and with other stakeholders. The AC thanked the external assessor, *Lochan & Co.*, for his professional work.

78. The AC noted that the external assessor took a holistic approach on the evaluation by including the Court as a partner in the process. The AC also noted that some recommendations require the Court to take actions, especially in the area of enabling the OIA to audit all organs, while respecting their independence and confidentiality.

79. **After discussing each recommendation with the external assessor and providing specific comments, as appropriate, the Committee fully endorsed all of the 12 recommendations.**<sup>83</sup>

80. **The Committee requested the OIA and the Court to draft an action plan for the implementation of all the recommendations of the external assessor, and report thereon to the Committee at its ninth session in March 2019.**<sup>84</sup>

## **F. Oversight of external audit matters**

81. The Charter of the AC<sup>85</sup> sets out the comprehensive oversight role of the AC in relation to external audit matters.

### **1. Financial statements of the Court**

82. In accordance with its mandate, the AC considered the “Financial Statements of the International Criminal Court for the year ended 31 December 2017.”<sup>86</sup>

83. Based on the opinion of the External Auditor, the Financial Statements of the Court give a fair view of the financial position of the International Criminal Court as at 31 December 2017, as well as the Financial Performance, the Cash Flow and the Comparison of Budget and Actual Amounts for the 12 months period ended 31 December 2017 in conformity with the International Public Sector Accounting

<sup>78</sup> Compare in detail AC/7/5, paras. 41-47.

<sup>79</sup> AC/8/18.

<sup>80</sup> AC/8/18.1.

<sup>81</sup> AC/7/5, para. 46.

<sup>82</sup> *Ibid.*, para. 47.

<sup>83</sup> AC/8/5, para. 52.

<sup>84</sup> *Ibid.*, para. 53.

<sup>85</sup> Part M.2 AC Charter.

<sup>86</sup> ICC-ASP/17/12.

Standards (IPSAS).<sup>87</sup>

### ***FINDINGS AND RECOMMENDATIONS***

84. The AC took note of the External Auditor's emphasis of matter on the liquidity issue. The AC noted with concern the finding of the External Auditor that, if current payments of contributions trends were confirmed, there was no doubt that the cash flow problem can only worsen in 2019 and that data provided to the External Auditor during his final mission on the 2017 financial statements led him to share the concerns expressed by the Committee on Budget and Finance regarding the risk of a liquidity crisis occurring during the second half of 2018.<sup>88</sup>

85. Although the External Auditor gave an unqualified opinion on the financial statements of the Court, the issue of going concern due to the liquidity problem of the Court resulting from outstanding contributions was highlighted.

86. The AC noted that the External Auditor's view that that the liquidity issue was a structural problem, which required further analysis in order to be effectively addressed. The Committee welcomed the intention of the External Auditor to review the outcomes of the analysis on the liquidity issues during the conduct of the performance audit on the Court's budget management.<sup>89</sup> **The Committee further requested the External Auditor to brief the Committee on the analysis as well as to propose, in consultation with the Court, possible ways to mitigate liquidity risk at the Committee's tenth session in July 2019.**<sup>90</sup>

87. **The Committee requested to be informed by the Court in the future about all important issues, such as "Going concern/liquidity problem," in the moment that such issues arise.**<sup>91</sup>

88. The Committee welcomed the changes to Statement V, as previously encouraged by the Audit Committee, which improved transparency.

89. **The Committee noted with concern that the External Auditor did not have full access to supporting documents for certain expenses related to the Victims and Witnesses Section, due to confidentiality reasons, and requested the Court to work out the best way in the future with the External Auditor on how to grant him access to the requested documents in order to avoid any scope limitation.**<sup>92</sup>

90. **The Committee endorsed all recommendations of the External Auditor on the Financial Statements of the Court.**<sup>93</sup>

## **2. Financial Statements of the Trust Fund for Victims**

91. In accordance with its mandate, the AC considered the "Financial Statements of the Trust Fund for Victims for the year ended 31 December 2017."<sup>94</sup>

92. Based on the opinion of the External Auditor, the financial statements give a fair view of the financial position of the Trust Fund for Victims as at 31 December 2017, 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 months period ending 31 December 2017 in conformity with the IPSAS.<sup>95</sup>

### ***FINDINGS AND RECOMMENDATIONS***

93. The Committee noted with concern the assessment of the External Auditor that, if the current internal controls within the TFV on the commitments related to the enforcement of reparations are not adapted, this situation would create uncertainties as to the completeness, reality, and accuracy of the commitments, which could lead to significant difficulties in terms of certification.<sup>96</sup>

94. **The Committee endorsed the recommendation of the External Auditor on the Financial**

<sup>87</sup> *Ibid.*, para. 2.

<sup>88</sup> *Ibid.*, para. 63.

<sup>89</sup> *Ibid.*

<sup>90</sup> AC/8/5, para. 59.

<sup>91</sup> *Ibid.*, para. 60.

<sup>92</sup> AC/8/5, para. 62.

<sup>93</sup> *Ibid.*, para. 63.

<sup>94</sup> ICC-ASP/17/13.

<sup>95</sup> *Ibid.*, para. 2.

<sup>96</sup> *Ibid.*, para. 32.

## Statements of the TFV.<sup>97</sup>

### 3. Performance audit on human resources

95. Following best practices of international organizations, the Assembly decided at its fourteenth session in 2015 to expand the scope of the External Auditor's mandate by including performance audits.<sup>98</sup>

96. The External Auditor carried out a performance audit on human resources management in line with the approved audit plan for 2018. In the "Final Audit Report on Human Resources Management,"<sup>99</sup> the External Auditor made ten recommendations in relation to the management of human resources at the Court.<sup>100</sup>

### *FINDINGS AND RECOMMENDATIONS*

97. The Committee took note of the ten recommendations made by the External Auditor and welcomed, in particular, the recommendation<sup>101</sup> of the External Auditor that the Court develop and publish an ethics charter, which is in line with the recommendation<sup>102</sup> of the AC made in April 2017 to submit a revised values and ethics framework applicable for all staff members.

98. **The Committee endorsed all ten recommendations of the External Auditor on human resources management.**<sup>103</sup>

### 4. Update on the activities of the External Auditor in 2018

99. At the seventh session, the representative of the External Auditor provided an update on the implementation of the audit plan for 2018, which includes:

- i. the audit of the financial statements of the Court;
- ii. the audit of the financial statement of the Trust Fund for Victims;
- iii. a performance audit on human resources management.

100. During the session, the representative of the External Auditor provided an update on the Interim mission of the financial statements of the Court and the TFV pertaining to the financial year 2017, which was conducted from 4 - 15 December 2017. In this regard it was pointed out that an expert from the *Cour des comptes* made an IT related assessment and the company *Galéa* was sub-contracted to carry out a review in the actuary field.

101. The representative of the External Auditor further informed the AC about the timelines of activities. In April 2018, the External Auditor would start with the second phase of the performance audit; the final mission would take place from 28 May to 8 June 2018. The importance of obtaining requested documents in a timely fashion in accordance with the SOP "Participation in audits and follow-up of audit recommendations" was underlined.

102. It was highlighted that the performance audit on human resources would cover all human resources of the Court, in line with the terms of reference. The audit objective is to review the risk control in relation to the management of human resources.

### 5. Provisional audit plan of the External Auditor for 2019

103. At its eighth session, the AC discussed with the representative of the External Auditor the subjects of the provisional audit plan for 2019, which would include three audits:

- i. the audit of the Financial Statements of the Court for the year ending 31 December 2018;
- ii. the audit of the Financial Statements of the TFV for the year ending 31 December 2018; and

<sup>97</sup> AC/8/5, para. 67.

<sup>98</sup> *Official Records ... Fourteenth Session ... 2015* (ICC-ASP/14/20), vol. I, part III, ICC-ASP/14/Res.1, section K, para. 2.

<sup>99</sup> ICC-ASP/17/7/Rev.1.

<sup>100</sup> AC/8/19, pages 6 and 7.

<sup>101</sup> ICC-ASP/17/7/Rev.1, recommendation 9.

<sup>102</sup> AC/4/10, para. 11.

<sup>103</sup> AC/8/5, para. 71.

- iii. a performance audit assignment.

### ***FINDINGS AND RECOMMENDATIONS***

104. The AC took note of the plans of the External Auditor to focus in its performance audit on the budget management of the Court.<sup>104</sup>

#### **6. Process for the selection of the External Auditor**

105. In accordance with its Charter, the AC shall make recommendations to the competent organ concerning the nomination of the External Auditor.<sup>105</sup>

106. The term of the External Auditor, the *Cour des comptes*, will end with the consideration of the financial statements of the Court and the TFV for the year ending 2019. As requested by the Assembly, a detailed selection procedure for procurement of External Auditor will need to be undertaken in time for the eighteenth session of the Assembly of States Parties in 2019.<sup>106</sup>

107. At its seventh session, the AC discussed the way forward in relation to the selection process for the External Auditor and requested from the Court all relevant documentation from previous selection processes. During the session, the AC had a preliminary discussion on the terms of reference for the selection of the External Auditor.

108. In advance of the AC's eighth session, a background note on the selection process was prepared for consideration by the AC.<sup>107</sup> During the eighth session, the Executive Secretary provided a status update on the selection process so far and provided an updated Request for Proposal for external auditing services and Expression of interest, after having received comments by the Court, in particular by the Procurement Unit.

### ***FINDINGS AND RECOMMENDATIONS***

109. **At its seventh session, the Committee recommended that the Executive Secretary act as focal point for the selection of the External Auditor, and that the terms of reference, prepared based on comments received from all actors involved, be formally endorsed by the AC. The AC further recommended that the Executive Secretary proceed with issuing the Request for Proposal in coordination with the Procurement Unit and resolved to continue considering the selection process at its eighth session in July 2018.**<sup>108</sup>

110. **At the AC's eighth session, the Committee took note of the extensive preparatory work on the selection process for the incoming external auditor carried out by the Executive Secretary, and requested the Executive Secretary to update it on the work progress at its ninth session in March 2019.**<sup>109</sup>

## **G. Follow-up on the implementation of previous recommendations**

### **1. Trainings regarding the effective implementation of recommendations**

111. In its "Report of the Court on follow-up of internal audit recommendations,"<sup>110</sup> submitted to the AC at its seventh session, the Court informed that the Director of the Division of Management Services organized trainings with directors and section chiefs of the Registry and with the Director of the Trust Fund for Victims. The Director of the Office of Internal Audit was also invited to attend these meetings.

112. According to the Court, the objectives of these trainings were to familiarize the participants with the content of the SOP, the different steps involved in the audit process; and to enable them to play an active role in the implementation of recommendations, taking into account the SOP.<sup>111</sup>

113. The Court informed that various steps had been taken to address unimplemented

<sup>104</sup> AC/8/5, para. 73.

<sup>105</sup> § 60 AC Charter.

<sup>106</sup> ICC-ASP/16/Res.1, section I, para. 2.

<sup>107</sup> Background Note on the Process for Selection Process of the incoming External Auditor.

<sup>108</sup> AC/7/5, para. 56.

<sup>109</sup> AC/8/5, para. 77.

<sup>110</sup> AC/7/11.

<sup>111</sup> *Ibid.*, paras. 5-7.

recommendations in a timely manner, including:

- (a) the designation of a single Unique Leader for each unimplemented internal audit recommendation, in consultation with audit clients and in coordination with OIA;
- (b) follow-up meetings on implementation progress with directors and section chiefs;
- (c) internal progress reports to senior management; and
- (d) drafting of a template, which was provided to all audit clients to propose action plans for all open recommendations with a deadline for implementation.<sup>112</sup>

114. During the session, the Court explained that the designation of Unique Leaders helped obtaining clarity on the sections responsible for taking the lead on the implementation of recommendations and facilitated follow-up.

### ***FINDINGS AND RECOMMENDATIONS***

115. At its seventh session, the AC welcomed the comprehensive efforts undertaken by the Court to familiarize the directors and section chiefs with the SOP on participation in audits and follow-up of audit recommendations.

116. **The Committee recommended that the Court provide the recommendation owners (Unique Leaders) with additional background information on the process for accepting / rejecting audit recommendations and expressed its expectation that such efforts will contribute to the efficient follow-up on recommendations, as well as a reduction of unimplemented recommendations.**<sup>113</sup>

117. **The Committee recommended that the Court modify its SOP “Participation in audits and follow-up of audit recommendations” so that the provision regarding the timely delivery of information, as stipulated for the external audit,<sup>114</sup> also apply to the internal audit.**<sup>115</sup>

## **2. Follow-up on the recommendations of the OIA**

118. According to the “Report of the Court on follow-up of internal audit recommendations,”<sup>116</sup> submitted at the AC’s seventh session, there had been a decrease in the number of unimplemented recommendations from 121 to 44 (reduction by 64 per cent), when excluding the new recommendations made by the OIA in 2017. In addition, implementation plans for the remaining unimplemented recommendations have been adopted.<sup>117</sup>

119. Furthermore, the OIA submitted at the AC’s seventh session a report entitled “Annual Report of the Office of Internal Audit: Implementation of Audit Recommendations (Situation as at 17 January 2018).”<sup>118</sup> Based on the report, the OIA issued a total of 334 recommendations from 2011-2017, out of which 186 recommendations (56 per cent) are implemented; 87 recommendations (26 per cent) are in progress; 40 recommendations (12 per cent) have been closed and 21 recommendations (six per cent) were rejected.

120. During the seventh session, the Court explained that, despite the progress made in increasing the implementation rate, the number of unimplemented recommendations remained a capacity challenge, as the OIA also makes new recommendations each year, which need to be addressed.

121. The Court expressed the view that advisory services from the OIA should be received at an early stage during the planning of projects. This approach would contribute to considering the advice from the OIA *ex ante* rather than, as it is currently the case, *ex post*. As an example, the Court cited the early involvement of the OIA within the procurement process for the maintenance of the premises in the amount of approximately €1.5 million.

122. At the AC’s eighth session, the Court submitted the “Report of the Court on participation in internal audits and follow-up on audit recommendations”<sup>119</sup> and provided the AC with an updated “Standard Operating

<sup>112</sup> *Ibid*, paras. 5-7.

<sup>113</sup> AC/7/5, para. 40.

<sup>114</sup> Standard Operating Procedure on the Participation in audits and follow-up of audit recommendations (dated 9 February 2017), para. 12.

<sup>115</sup> AC/7/5, para. 34.

<sup>116</sup> AC/7/11.

<sup>117</sup> *Ibid.*, paras. 8 et seq.

<sup>118</sup> AC/7/9.

<sup>119</sup> AC/8/14.

Procedure (SOP) on Participation in audits and follow-up of audit recommendations.<sup>120</sup>

### ***FINDINGS AND RECOMMENDATIONS***

123. The Committee noted at its seventh session that there was a discrepancy between the information provided by the Court and the OIA on the exact number of recommendations issued by the OIA and implemented by the Court.

124. The OIA explained that this discrepancy was related to the different reporting periods. According to the OIA, the Court used the calendar year as reporting period, whereas the OIA would outline the situation as at 17 January 2018.

125. **Stressing the need for accurate and coherent information and comparability of implementation rates, the Committee recommended that the OIA use the calendar year as reporting period and provide its annual report on the implementation of audit recommendations, outlining the situation as at 31 December of each year.**<sup>121</sup>

126. **The Committee recommended that the Court in close cooperation with the OIA continue its efforts to reducing the considerable backlog of unimplemented recommendations with the aim of achieving full implementation rate as soon as possible, and report to the Committee at its ninth session in 2019.**<sup>122</sup>

127. **The Committee recommended that the OIA consider expanding its advisory services to the Court, in a flexible manner within the framework of the approved annual audit plans and within the limits required to protect the OIA's independence, in order to enable the Court to take into account the OIA's expertise of best governance, risk and control practices at an early process stage.**<sup>123</sup>

128. At its eighth session, the AC took note of the explanations of the Court that the three options for auditees on responding to audit recommendations as contained in the SOP reflect the past practice of the Court and the OIA and are the foreseen options in the recommendations tracking system in place.

129. The AC agreed that the Court - in close consultation with the OIA - would again carefully review the SOP on Participation in audits and follow-up of audit recommendations, in particular regarding the options for auditees on how to respond to recommendations and adjust the SOP, as appropriate, in order to avoid any confusion by the auditee on the meaning of their response.

### **3. Update on the outcome of procurement for the group health insurance plan**

130. In its "Report on the outcome of the procurement process for the Court's health insurance plans and related unimplemented audit recommendations"<sup>124</sup>, submitted at the AC's seventh session, the Court informed that the contract for the GHIP has been awarded to MSH International, whereas the contract for the service-incurred death and disability insurance (SIDDI) has been awarded to *Cigna*. Both contracts are effective as of 1 January 2018. For 2018, in aggregate, GHIP premium rates increased by 8.3 per cent, while SIDDI premiums decreased by 22 per cent. The Court outlined that the Human Resource Section is in charge of monitoring the contracts and that a survey would be carried out to evaluate staff satisfaction with the GHIP.

131. According to the information provided by the Court, out of 15 pending internal audit recommendations, 12 were addressed. The outstanding three recommendations, which the Court expects to implement in the first half of 2018, relate to:

- (a) medical claims management and monitoring of the GHIP;
- (b) the promulgation of an Administrative Instruction pertaining to medical evacuation; and
- (c) the updated agreement with the provider.<sup>125</sup>

### ***FINDINGS AND RECOMMENDATIONS***

132. **Noting that the procurement process for the group health insurance plan and for the**

<sup>120</sup> Standard Operating Procedure (SOP) on Participation in audits and follow-up of audit recommendations (version of 9 February 2017 as updated on 13 June 2018).

<sup>121</sup> AC/7/5, para. 63.

<sup>122</sup> *Ibid.*, para. 64.

<sup>123</sup> *Ibid.*, para. 65.

<sup>124</sup> AC/7/12.

<sup>125</sup> *Ibid.*, paras. 7-9.

service-incurred death and disability insurance had been concluded, the Committee recommended at its seventh session that the Court carefully monitor the performance of both service-providers, in particular in those areas where risks of fraud are high such as the management of claims.<sup>126</sup>

133. Noting that most of the recommendations in relation to the group health insurance plan had been addressed, the Committee recommended that the Court inform the AC, once the three outstanding recommendations have been implemented, and further recommended that the Court provide an update on the outcome of the staff satisfaction survey at the AC's ninth session in 2019.<sup>127</sup>

#### 4. Follow-up on the recommendations of the External Auditor

134. At the seventh session, the representative of the External Auditor gave a presentation on the follow-up of recommendations of the External Auditor from previous reports. The representative of the External Auditor pointed, in particular, to the recurrent problems relating to the reconciliation of the payroll and the workforce and the unresolved question related to the maintenance costs for the premises.

135. As regards the recommendation addressed to the Court, according to the External Auditor, three recommendations are not implemented concerning:

- (a) internal pay control;<sup>128</sup>
- (b) documentation of internal pay control;<sup>129</sup> and
- (c) maintenance for the premises.<sup>130</sup>

136. As regards the recommendation addressed to the TFV, according to the External Auditor, two recommendations are not implemented concerning:

- (a) the delegation of the administrative authority from the Registrar;<sup>131</sup> and
- (b) the financial training of personnel in the field.<sup>132</sup>

### ***FINDINGS AND RECOMMENDATIONS***

137. The AC noted at its seventh session that the External Auditor sometimes referred to recommendations "in the process of implementation" ("*en cours de mise en oeuvre*"). For the AC it was not clear, whether such recommendations, at the time of the discussion, had already been implemented or remained outstanding.

138. **The Committee recommended that the External Auditor clearly distinguish, in their reports, between implemented recommendations and unimplemented ones.**<sup>133</sup>

#### 5. Follow-up on the recommendations of the Audit Committee

139. The AC considered at its seventh session the first edition of the "Register of Recommendations" of the Audit Committee published in February 2018 by the Executive Secretary. The "Register of Recommendations" is an updated log of all recommendations issued since the AC's re-establishment, which specifies the recommendation holder, the acceptance or rejection of a recommendation, the deadline for implementation and the implementation status for each recommendation.

140. At the AC's eighth session in July 2018, the Executive Secretary submitted a report entitled "Follow-up on the recommendations of the Audit Committee"<sup>134</sup>. The document contains an updated register of the recommendations issued so far by the AC with a view to ensuring full implementation and an efficient follow-up.

141. The Executive Secretary followed up with the Court's organs on the implementation of recommendations by sending a copy of the respective recommendations to the focal point in the Registry, or through direct contact with the respective section tasked to tackle the recommendation.

<sup>126</sup> AC/7/5, para. 29.

<sup>127</sup> *Ibid.*, para. 30.

<sup>128</sup> Recommendation of the External Auditor 2016-1.

<sup>129</sup> Recommendation of the External Auditor 2016-2.

<sup>130</sup> Recommendation of the External Auditor 2015-3.

<sup>131</sup> Recommendation of the External Auditor 2014-1.

<sup>132</sup> Recommendation of the External Auditor 2015-2.

<sup>133</sup> AC/7/5, para. 70.

<sup>134</sup> AC/8/8.

## ***FINDINGS AND RECOMMENDATIONS***

142. At the AC's eighth session, the Executive Secretary agreed with the AC that there would be a distinction between the recommendations addressed to various stakeholders, and other decisions or action plans, in particular when preparing the statistics of the implementation rate in the recommendation log.

### **III. Other matters**

#### **A. Informal meeting with The Hague Working Group on Budget Management Oversight**

143. The AC participated in an informal meeting convened by Ambassador Eduardo Rodríguez Veltzé (Bolivia), focal point for the topic of Budget Management Oversight, where the AC was requested to provide an update on its work since September 2017.

144. The Chairperson of the AC gave an overview of the provisional agenda of the ongoing eighth session and summarized the main outcomes and recommendations of the AC during its seventh session in March 2018. The AC took stock of its achievement over the last months, as well as areas of improvement for the Court. In addition, the AC gave an update on the coordination of its works and the exchange of information with other oversight bodies.

145. Upon request, the AC members elaborated on the differences between the OIA and the AC and their distinct role and reporting lines in the Court's oversight architecture.

146. The AC wished to thank The Hague Working Group for its interest. As an advisory body to the Assembly, the AC will continue working towards the efficient administration of the Court and the fulfilment of its comprehensive mandate as contained in its Charter.

#### **B. Coordination with other oversight bodies**

147. Taking into account the Assembly's Resolution recommending an expansion of coordination between oversight bodies,<sup>135</sup> the Chairperson of the CBF and the Chairperson of the AC had an informal meeting on 13 November 2018 to discuss ways to further strengthen the existing cooperation.

148. The Chairpersons agreed on an intensified coordination and cooperation between the two committees within their distinct mandates. In order to fulfil the respective mandates effectively and avoid any duplications, the CBF and the AC will continue to share information and keep each other abreast of all relevant issues. Furthermore, the organization of regular informal meetings between the Chairperson of the AC and the Chairperson of the CBF was envisaged.

149. The AC took note of the departure of the Head of Independent Oversight Mechanism, and is looking forward to interacting with his successor upon his/her appointment.

#### **C. Information session on services provided by the Registry**

150. In accordance with the AC Charter, AC members shall receive formal orientation on the purpose and mandate of the Audit Committee and on the Court's objectives.<sup>136</sup>

151. During the seventh session of the AC, the Executive Secretary arranged a "Behind the Scenes" information session with the Court during which the AC members received detailed information on the activities and services provided by the Registry. The information session focused on the services provided by the Victims and Witnesses Section, the risks and logistics related to courtroom management, as well as public information and outreach activities. The AC wished to express its gratitude to the Registry for organizing this information session and for the interaction with the AC.

<sup>135</sup> ICC-ASP/16/Res. 1, section J, paras. 7 and 8.

<sup>136</sup> § 39 AC Charter.

## **D. Work methodology of the Audit Committee**

152. The AC discussed internal and external strategies of communication, as well as its working methods.
153. In order to address some concerns about information security, the Committee resolved to task the Executive Secretary to discuss with IMSS risk mitigating measures in order to get assurance on the security when circulating and accessing documentation.
154. With a view to ensuring transparency, the AC requested the responsible governance body to share with it the process for selecting and appointing members of the Audit Committee

## **E. Outcome of the self-assessment of the Audit Committee**

155. Following best practices of audit committees, the AC carried out a self-assessment reflecting on the effectiveness and efficiency of its work, since its re-establishment in 2016. The self-assessment was carried out based on a self-assessment checklist,<sup>137</sup> which was tailored to the AC context.

### ***FINDINGS AND RECOMMENDATIONS***

156. The AC took note of the overall above satisfactory outcome of the assessment and focused on areas, where optimization is required.
157. The AC agreed on the added value of the self-assessment to its work, and agreed on some improvements such as having induction sessions as early as possible for the incoming members. Furthermore, the AC decided on a reformulation of certain questions in the self-assessment questionnaire with a view to ensuring accurate replies.

## **F. Work plan and future sessions of the Audit Committee**

158. The AC decided to tentatively hold its ninth session from 21-22 March 2019 and its tenth session from 24 to 26 July 2019 in The Hague.

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<sup>137</sup> AC/8/2.

## Appendix I: Recommendations made by the external assessor to the Office of Internal Audit

1	Improvement of Charter	<ul style="list-style-type: none"> <li>• OIA should work more proactively to maintain the timeliness of important matters and conclude the same, as recommended in this report, to meet the Standard-1000 for periodical reviews of the Charter.</li> <li>• Charter of OIA should be made visible through intranet of the Court to have access by all departments and stakeholders.</li> <li>• The Court management should prioritize important matters such as the regular reviews of the Charter and liaise with the OIA in a timely fashion.</li> </ul>
2	Audit coverage by OIA in four organs of ICC	<ul style="list-style-type: none"> <li>• OIA should ensure the performance of its assurance and consulting engagements for all the four organs of the ICC, as per the mandate of the Charter.</li> <li>• Court's management should enable OIA to audit the main functions of the OTP, Presidency, and Chambers, within the constraints imposed by the requirements of each organ for independence and confidentiality.</li> </ul>
3	Minutes of meetings / records of interaction between OIA and AC	<ul style="list-style-type: none"> <li>• The OIA shall continue having access to the AC report and register of recommendations.</li> <li>• OIA shall document its interactions with Audit Committee for its own records and comply with IIA Standard - 1111 and a strategy be developed to address the decisions taken in the AC meetings to ensure OIA accountability.</li> </ul>
4	Efficiency and effectiveness of available OIA resources	<p>OIA should improve the coverage of audits and ensure that the same is extensive across all the organs. It can be achieved through the following measures:</p> <ul style="list-style-type: none"> <li>• Increase the efficiency and effectiveness of the audit process by reducing the number of days planned for each audit assignment.</li> <li>• Development of audit tools in advance to reduce the preparation time.</li> <li>• OIA shall appoint an audit assistant instead of an assistant without auditing skills, to increase its capacity of undertaking of audits.</li> <li>• OIA may request for an additional resource if there is need to cover an extended scope of audit as per mandate of Charter and after a 100% efficiency has been reached.</li> <li>• OIA should plan to hire external consultants, as provided for in the Charter of OIA to bring external expertise if required in consultation of Audit Committee.</li> <li>• OIA should ensure to undertake the audits as per approved internal audit plan and obtain a formal approval by the AC prior to amending the approved plan.</li> <li>• The Court's management should put in place an efficient response system for providing timely information, allocate resources to get the internal audits done and provide the timely management responses to close the audit reports on time from various departments of the four organs.</li> </ul>
5	Statement of Independence & Objectivity / Declaration of Conflict of Interest	<ul style="list-style-type: none"> <li>• OIA should ensure submission of Statement of Independence and Objectivity to AC on annual basis and maintain the records for such submission as done in 2018.</li> <li>• OIA should obtain a declaration for conflict of interest from auditor for all the assignments as per their guidelines. This will result in more transparency in the audit procedures and performance.</li> </ul>

6	Assuming management responsibilities	OIA should refrain for assuming management's responsibilities even for internal memorandum and OIA should be careful while undertaking advisory work and avoid any management role.
7	Receipt of information from process owners and management response	Court management should ensure that the requisite information / management responses are provided in a timely manner to maintain efficiency and effectiveness of the OIA function.
8	Implementation of audit recommendation	<ul style="list-style-type: none"> <li>• Court management should ensure that audit recommendations are implemented in a timely manner to ensure the effectiveness of the internal audit function.</li> <li>• OIA shall increase the frequency of follow up (currently a yearly exercise) to have the recommendation implemented on time to avoid the situations of recommendations losing its relevance or audit recommendation not accepted by management.</li> </ul>
9	Engagement of external consultants	OIA shall assess the need for any external consultants for covering its scope of work as per mandate of Charter and include the same in its yearly plan and submit it Audit Committee for consideration and then to be sent to the CBF for its recommendation submitted to the Assembly.
10	Internal assessment / Communication of results of internal assessment to AC	<ul style="list-style-type: none"> <li>• OIA should ensure that the internal self-assessment is undertaken every two to three years.</li> <li>• OIA should ensure that they communicate the results of the periodic internal self-assessments to the AC.</li> </ul>
11	Participation of Director OIA in Coordinating Council (CoCo) meetings	The Court management should invite the Director OIA, to participate in Coordination Council (CoCo) meetings and provide both agenda and minutes of meetings held to Director, OIA, to increase the efficiency and effectiveness of OIA.
12	Records for annual risk assessment	OIA should ensure that risk assessment is performed on annual basis and the records are maintained for the same for future reference.

## **Appendix II: Opening of the sessions, election of officers, adoption of the agenda and participation of observers**

### **A. Opening of the sessions**

1. In accordance with its Charter, the AC shall meet at least two times annually.<sup>1</sup> In the reporting period, two sessions took place: the seventh AC session from 22-23 March 2018; and the eighth AC from 30 July to 1 August 2018.
2. During the reporting period, the AC considered the documentation as listed in annex III of this report.

### **B. Election of officers**

3. At its second session, the AC decided that the elections of the Chairperson and the Vice-Chairperson, as well as the appointment of the Rapporteur would take place during the first AC session of each calendar year.
4. For 2018, the AC elected Mr. Samir Abu Lughod (Jordan) as Chairperson and Ms. Elena Sopková as Vice-Chairperson (Slovakia), by consensus, in accordance with Part F of its Charter. The AC further appointed Ms. Laure Esteveny (France) as Rapporteur.
5. The Executive Secretary to the Committee on Budget and Finance, Mr. Fakhri Dajani, acted as the Secretary to the Audit Committee and provided together with his team the substantial and logistical servicing.

### **C. Adoption of the agenda**

6. At its seventh session, the AC adopted the following agenda:
  - 1) Opening of the session
    - (a) Election of officers
    - (b) Adoption of the agenda and organization of work
    - (c) Participation of observers
  - 2) Risk management
    - (a) Update on risk management, including report on training sessions
  - 3) Update on the outcome of procurement for the group health insurance plan
  - 4) Oversight of internal audit matters
    - (a) Audit reports of the Office of Internal Audit
    - (b) Update on proposed training to section chiefs regarding the effective mechanism for the implementation of recommendations
  - 5) Oversight of external audit matters
    - (a) Terms of reference and preparations for the selection process for the External Auditor
  - 6) Follow-up on previous recommendations
    - (a) Review of unimplemented recommendations by the Court in consultation with the OIA
    - (b) Follow-up on recommendations of the External Auditor
    - (c) Follow-up on recommendations of the Audit Committee
  - 7) Other matters
    - (a) Work plan of the eighth session of the Audit Committee
    - (b) External quality assessment of the Office of Internal Audit
    - (c) Orientation session for the members of the Audit Committee.<sup>2</sup>

<sup>1</sup> § 40 AC Charter.

<sup>2</sup> AC/7/1.

7. At its eighth session, the AC adopted the following agenda:
- 1) Opening of the session
    - (a) Adoption of the agenda and organization of work
    - (b) Participation of observers
  - 2) Values and ethics
    - (a) Revised values and ethics framework
  - 3) Governance structure of the Court
    - (a) Status update on the organizational manual of the Court
  - 4) Risk management
    - (a) Annual review of the Court's corporate risk profile
    - (b) Annual report of the OIA on management's implementation and maintenance of an appropriate integrated risk management process
  - 5) Internal Control – Measures taken for the strengthening of the payroll system
  - 6) Internal audit matters
    - (a) Audit reports of the Office of Internal Audit
    - (b) Office of Internal Audit Quality Assessment and Improvement Plan
    - (c) External quality assessment of the Office of Internal Audit
    - (d) Office of Internal Audit 2019 provisional audit plan
  - 7) Oversight of external audit matters
    - (a) Financial statements of the Court
    - (b) Financial statements of the Trust Fund for Victims
    - (c) Performance audit on human resources
    - (d) External Auditor's 2019 provisional audit plan
    - (e) Process for the selection of the External Auditor
  - 8) Follow-up on the previous recommendations of the Audit Committee
  - 9) Other matters
    - (a) Work methodology of the Audit Committee
    - (b) Outcome of the self-assessment of the Audit Committee
    - (c) Work plan for the Audit Committee for 2019.<sup>3</sup>
8. The following members attended the sessions held in the reporting period:
- (a) Mr. Samir Abu Lughod (Jordan);
  - (b) Mr. David Banyanka (Burundi);
  - (c) Mr. Jorge Duhalt (Mexico);
  - (d) Ms. Laure Esteveny (France); and
  - (e) Ms. Elena Sopková (Slovakia).

9. The AC would like to extend its appreciation and thanks to the outgoing member Mr. David Banyanka (Burundi) for his outstanding contributions to the work of the AC.

#### **D. Participation of observers**

10. At the seventh and eighth sessions, the Vice-President of the Court, Judge Marc Perrin de Brichambaut, delivered the welcoming remarks on behalf of the President of the Court.

11. The Director of the Division of Management Services provided an update on risk management, the

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<sup>3</sup> AC/8/1.

outcome of the procurement for the group health insurance plan, the review of unimplemented recommendations as well as trainings for the effective implementation of recommendations at the AC's seventh session. Representatives from the Court answered the questions of the Committee related to values and ethics, the governance structure of the Court, risk management, internal control as well as internal and external audit matters at the AC's eighth session.

12. The representative of the External Auditor, Mr. Michel Camoin, made a presentation to the AC on the implementation of recommendations made by the External Auditor at the AC's seventh session. The representative of the External Auditor, Mr. Guy Piolé, Président de chambre, Cour des comptes, presented at the AC's eighth session the audit report on the financial statements of the Court and the Trust Fund for Victims, as well as the performance audit on human resource management. Furthermore, the representative of the External Auditor provided input on other agenda items.

13. The Director of the Office of Internal Audit provided an update on the activities of the OIA and presented the major findings of the audit reports at the AC's seventh and eight sessions and provided input on various agenda items.

14. At the seventh session, the representative of the audit company Lochan & Co., Mr. Sharad Agarwal, was available through video-link to discuss the modalities and timelines for the external quality assessment of the OIA. At the eighth session, Mr. Sharad Agarwal, presented the findings of the external quality assessment of the OIA and answered the questions of the AC members.

15. The Committee wished to thank all observers for their participation and presentations.

### Appendix III: List of documents

<i>AC Document symbol</i>	<i>Title</i>	<i>ASP symbol</i>
AC/7/1	Provisional agenda of the seventh session of the Audit Committee	
AC/7/1/Add.1/Rev.1	Annotated provisional agenda of the seventh session of the Audit Committee	
AC/7/2	Status of implementation of the 2017 Audit Plan (30 September 2017)	
AC/7/3	Final Audit Report: Audit of Temporary personnel of the Language Services Section	
AC/7/4	Status of Implementation of the 2017 Audit Plan (31 December 2017)	
AC/7/5	Interim Report of the Audit Committee on the work of its seventh session	
AC/7/6	Follow-up on the recommendations of the Audit Committee (as at 31 January 2018)	
AC/7/7	Final Audit Report: Audit on Incidents Response	
AC/7/8	Update on risk management at the Court	
AC/7/9	Annual Report of the Office of Internal Audit: Implementation of audit recommendations (Situation as at 17/01/2018)	
AC/7/10	Final Audit Report: Audit of management of contracts of Individual contractors, consultants and short-term appointments (STA)	
AC/7/11	Report of the Court on follow up of internal audit recommendations	
AC/7/12	Report on the outcome of the procurement process for the Court's health insurance plans and related unimplemented audit recommendations	
AC/7/13	Report on the activities of the Office of Internal Audit in 2017 (January 2018)	
AC/7/14	Statement on Independence and Objectivity of the Office of Internal Audit	
AC/7/15	Final Audit Report: Audit on the quality and integrity of the physical inventory of registered assets	
AC/8/1	Provisional agenda of the eighth session of the Audit Committee	
AC/8/1/Add.1	Annotated provisional agenda of the eighth session of the Audit Committee	
AC/8/2	AC Self-Assessment Checklist	
AC/8/3	Final Audit Report: Audit on Information Security - Awareness and Training program	

AC/8/4	Status of implementation of the 2018 Audit Plan (as at 31 March 2018)	
AC/8/5	Interim Report of the Audit Committee on the work of its eighth session	
AC/8/6	Report of the Court on its organizational manual	
AC/8/7	Report of the Court on Values and Ethics	
AC/8/8	Follow-up on the recommendations of the Audit Committee	
AC/8/9	OIA 2019 Internal Audit Plan	
AC/8/11	OIA 2019 IT Audit Plan	
AC/8/12	OIA Report on Risk Management by the International Criminal Court	
AC/8/13	OIA Quality Assurance and Improvement Plan	
AC/8/14	Report of the Court on participation in internal audits and follow-up of audit recommendations	
AC/8/15	Update on risk management at the Court	
AC/8/16	Report of the Court on its internal controls for the payroll system	
AC/8/17	Status of implementation of the 2018 Audit Plan (as at 28 June 2018)	
AC/8/18	External Evaluation of the Office of Internal Audit of the International Criminal Court	
AC/8/18.1	External Evaluation of the Office of Internal Audit of the International Criminal Court: Comments from the Office of Internal Audit on the Draft Report submitted by the External Evaluator Lochan & Co.	
AC/8/19	Final audit report on human resources management	ICC-ASP/17/7/Rev.1
AC/8/20	Report on the coverage of ICC Risks by the Audit Plans for the period 2016-2019	
AC/8/21	Amendments to the 2018 Work Plan of the Office of Internal Audit	
ICC-ASP/17/5	Report of the Committee on Budget and Finance on the work of its thirtieth session	
ICC-ASP/17/12	Financial statements of the International Criminal Court for the year ended 31 December 2017	
ICC-ASP/17/13	Financial statements of the Trust Fund for Victims for the year ended 31 December 2017	

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