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Audit Committee

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**Report of the Audit Committee
on the work of its twelfth session**

* The session was originally scheduled to take place at the seat of the Court in The Hague, but was held via remote-link due to the COVID-19 pandemic.

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Executive Summary

1. This report provides a summary of the findings and recommendations of the twelfth session of the Audit Committee (“the AC”) of the International Criminal Court (“the Court”), which was held remotely from 27 to 29 July 2020. The AC focused at its twelfth session on: a) the Court’s governance structure; b) oversight of internal audit matters; c) oversight of external audit matters, including the consideration of the financial statements of the Court and the TFV; and d) follow-up on previous recommendations.
2. On the topic of **the governance structure of the Court**, the AC received an update on the preparation of the Organizational Manual and looked forward to receiving the final version at its thirteenth session in March 2021.
3. As part of its **oversight of internal audit matters**, the AC recommended that the Office of Internal Audit (“OIA”) should focus the audit on added value information to senior management that would assist to streamline operations, enhance the Court’s efficiency and effectiveness. In addition, the AC noted that the OIA included all organs of the Court in its **2021 Interim Working plan**. However, the Audit plan lacks sufficient details that would enable to understand and analyse the Plan, such as number of days for each phase of work (planning, field work, report finalization). In addition, the number of days remains unreasonable given the size of the Court. The AC recommended that the Director of the Office of the Internal Audit provide details on how she reached the proposed number of days for each audit assignment and other audit work, and resubmit the 2021 audit plan to the AC by the end of October 2020 in order for it to be reviewed again.
4. On the topic of **oversight of external audit matters**, the AC was provided with a presentation by the External Auditor on the financial statements of the Court and the Trust Fund for Victims (TFV), as well as the status of implementation of the recommendations issued by the External Auditor. The AC recommended that the Assembly of States Parties approve both reports of the External Auditors on the Court and the TFV financial statements. The AC recommended that the External Auditor, in liaison with the Court, prepare an action plan for the outstanding recommendations, which would form a part of the handover document for the new external auditor.
5. As part of its **follow-up on previous audit recommendations**, the AC was satisfied with the work done by its Secretary and recommended that he submit a report on the status of the implementation of recommendations at its fourteenth session.
6. Under other matters, the AC considered the procedures for sharing reports of the OIA with States Parties. The AC noted that the Assembly at its sixth session had requested that “the Registrar shall take such appropriate steps, as necessary, to ensure access at the Court to the information contained in any particular report prepared by the OIA to any State Party if so requested, and in so doing, take appropriate measures to safeguard confidential or personal information.”¹ The AC recommended that any State Party who wishes to receive the reports of the OIA should formally address that request to the Registrar.
7. During its twelfth session, the AC noted that insufficient resources had been made available from the Secretariat of the Assembly for the servicing of the Committee due to competing activities and priorities. In order to avoid a repeat of this situation, the AC recommended that the Registry assist by accelerating the recruitment of the vacant Administrative Officer (P-3) and, in the meantime, provide temporary assistance to support the work of the AC.

¹ *Official Records of the Assembly of States Parties to the Rome Statute of the International Criminal Court, Sixth session, New York, 30 November – 14 December 2007, (ICC-ASP/6/20), vol. I, part II.C, para. 4.*

I. Introduction

1. The Audit Committee of the International Criminal Court (“the AC”) held its twelfth session from 27 to 29 July 2020. Due to the limitations imposed by COVID-19; the session was held via remote link and limited to three working hours per day.

2. This report summarizes the main outcomes and the recommendations made by the AC at its twelfth session. The documentation considered by the AC is listed in annex I to this report.

3. Reports of the AC are shared with the management of the International Criminal Court (“the Court”), the Office of Internal Audit (“the OIA”), the External Auditor, and the Independent Oversight Mechanism (“the IOM”), for the purposes of information and follow-up on recommendations. The reports of the AC are publicly available on the AC webpage through the following link: https://asp.icc-cpi.int/en_menus/asp/AuditCommittee/Pages/default.aspx.

II. Procedural matters related to the twelfth session

4. The AC held three meetings during its twelfth session. The session was attended by the following members:

- 1) Mr. Samir Abu Lughod (Jordan);
- 2) Mr. Aiman Ibrahim Hija (Australia);
- 3) Ms. Margaret Wambui Ngugi Shava (Kenya);
- 4) Ms. Elena Sopková (Slovakia); and
- 5) Ms. Clarissa Van Heerden (South Africa).

5. The Executive Secretary to the Committee on Budget and Finance, Mr. Fakhri Dajani, acted as the Secretary to the Audit Committee and, together with his team, provided substantive and logistical servicing and support.

Adoption of the agenda

6. The AC adopted the following agenda for its twelfth session:

- 1) Opening of the session
 - (a) Adoption of the agenda and organization of work
 - (b) Participation of observers
- 2) Governance structure of the Court
 - (a) Organizational manual of the Court
- 3) Internal audit matters
 - (a) Audit reports of the Office of Internal Audit
 - (b) Status of implementation of the 2020 Internal Audit Plan
 - (c) 2021 Provisional Internal Audit Plan
- 4) External audit matters
 - (a) Financial statements of the Court for the year ended 31 December 2019
 - (b) Financial statements of the Trust Fund for Victims for the year ended 31 December 2019
 - (c) Evaluation of the oversight bodies
 - (d) Duration and modalities for extending the external auditor’s term in other international organizations
- 5) Follow-up on previous recommendations
 - (a) Follow-up on recommendations made by the External Auditor

- (b) Follow-up on recommendations made by the Office of Internal Audit
 - (c) Follow-up on recommendations made by the External Assessor
 - (d) Follow-up on recommendations made by the Audit Committee
- 6) Other matters
- (a) Work plan of the thirteenth session of the Audit Committee
 - (b) Sharing of OIA reports with States Parties

Participation of observers

7. The Second Vice-President of the Court, Judge Perrin de Brichambaut, delivered the welcoming remarks on behalf of the Court. The Registrar of the Court and his staff briefed the AC on various matters, as did the Director of the Office of Internal Audit (OIA). The representative of the External Auditor, Mr. Michel Camoin, presented the audit report on the financial statements of the Court and the Trust Fund for Victims for the year ending 31 December 2019, and provided an update on the implementation of previous recommendations. The Committee wished to thank all observers for their participation in the session.

III. Consideration of issues on the agenda at the twelfth session

Governance structure of the Court

1. Organizational manual of the Court

8. As part of its oversight of the governance structure of the Court, the AC has issued a series of recommendations regarding the preparation of an organizational manual by the Court. In particular, at its eighth session in 2018, the AC recommended that the Court identify the required internal resources and skills to prepare such an organizational manual, and provide a plan at its tenth session outlining the different phases of implementation.²

9. In response to this recommendation, at the tenth session of the AC in July 2019, the Court provided a plan for the preparation of an organizational manual. The Court also presented a draft outline of the manual, as well as an example page for the consideration of the AC.³ The AC took note of the efforts undertaken by the Court to prepare an organizational manual, which was due to be ready in the first quarter of 2021, and looked forward to receiving an update on progress at its twelfth session in 2020. Accordingly, the Court submitted the “Report of the Court on its Organizational Manual”.⁴

FINDINGS AND RECOMMENDATIONS

10. The AC took note of the update provided by the Court in its report. In particular, the AC noted that the Office of the Director of the Division of Management Services had prepared an initial draft and, in the first quarter of 2020, requested sections and offices to provide input for the relevant parts of the organizational manual. The Director of the Division had also met representatives of all the major programmes of the Court to share the plan and background information, as well as to clarify the actions requested. At the time of submission of the report, 56 per cent of the requested input had been collected. The AC was informed that the organizational manual would be a “living document,” which would be updated in response to changing circumstances including, for example, the impact of the COVID-19 pandemic. The AC looked

²Official Records ... Seventeenth session ... 2018 (ICC-ASP/17/20), vol. II, part B. 2, Annex VI, section II, paras. 6 and 7.

³AC/10/6.

⁴AC/12/3.

forward to receiving the final version of the Court’s organizational manual at its thirteenth session in March 2021.

Internal audit matters

1. Audit reports of the Office of Internal Audit

11. Since the eleventh session of the AC in March 2020, the OIA had finalized and submitted two audit reports: the “Final Audit Report on the Audit of Asset Management”⁵ and the “Final Audit Report on Miscellaneous Obligating Documents usage”.⁶ The AC discussed the main findings and recommendations in the audit reports with the Director of the OIA.

FINDINGS AND RECOMMENDATIONS

12. The AC reiterated the recommendations issued at its eleventh session regarding the structure and content of audit reports submitted by the Office of Internal Audit.

13. Despite the repeated discussions during earlier AC meetings, the AC noted with concern the continued limited value of the internal audit reports. The AC flagged the following issues, which are recurring in most audit reports: Excessive number of days, lack of information on audited subject and lack of added value of audit. The Committee reiterated its recommendation that a strategic approach should be introduced whenever possible when conducting audit assignments in order to add value to the operations of the Court. Accordingly, as regards to the audit of Assets Management that was conducted during 2020, it was expected the Audit to shift the focus toward the effective use of the assets and future utilization and potential funding mechanisms.

14. **The Audit Committee recommended that the Office of Internal Audit should focus the audit on added value information to senior management that would assist to streamline operations, enhance the Court’s efficiency and effectiveness. Also, the OIA should explore practices in other international agencies as well as global best practices to provide added-value recommendations.**

2. Status of implementation of the 2020 Internal Audit Plan

15. The AC considered the status of implementation of the 2020 Internal Audit Plan based on relevant documentation submitted by the OIA: the “Status of implementation of the 2020 Audit Plan (31 March 2020)”⁷ and the “Status of implementation of the 2020 Audit Plan (30 June 2020)”⁸. The AC also received an update from the OIA on the impact of the budget on its work plan, and an update on OIA activities in light of the limitations imposed by the COVID-19 pandemic.

FINDINGS AND RECOMMENDATIONS

16. The AC welcomed the efforts of the OIA to respond to recommendations made by the AC at its eleventh session regarding the content of the OIA implementation and activity reports.

17. The AC expressed its concern that in 2019, one audit focused on field office; “*FO Operations: Administrative and Financial Controls Follow-up*”, was not carried out due to financial restrictions and reduction of travel costs. In addition, the AC was informed that again the 2020 Approved audit plan will unlikely be implemented due to financial restrictions.

⁵AC/12/8.

⁶AC/12/12.

⁷AC/12/2.

⁸AC/12/9.

18. As regards the format and level of detail contained in the reports submitted by the OIA, the Audit Committee recommended that the reports clearly reflect the planned and actual number of days for each audit, as well as the kind of resources used (i.e. consultant or OIA staff) and the split between the different phases of each audit (planning, execution, reporting). In addition, the Audit Committee recommended that the reports contain a brief summary of the scope and approach of each audit, as well as any other relevant comments to be brought to the attention of the Committee.

19. As regards the budget of the OIA for 2021, the Audit Committee recommended that the Court provide a sufficient budget level ensure to OIA in order for it to implement the approved audit plan for 2021.

3. 2021 Provisional Internal Audit Plan

20. The AC considered the “Interim Work Plan of the Office of Internal Audit for 2021”.⁹ In addition to setting out the audit engagements for 2021, and in line with a recommendation of the AC,¹⁰ the Interim Work Plan included engagement topics for the period 2021-2025.

FINDINGS AND RECOMMENDATIONS

21. The AC noted that the OIA included in its 2021 Interim Working plan the audits in all organs of the Court and the number of engagements increased by one. However, the Audit plan lacks sufficient details that would enable to understand and analyse the Plan, such as number of days for each phase of work (planning, field work, report finalization). In addition, the number of days remains unreasonable given the size of the Court, including the number of days allocated for follow up on audit recommendations (75 days).

22. The AC noted that the OIA has proposed in its 2021 Audit plan, to conduct an audit assignment on *The Administrative and Financial Controls over procurement contracts, monitoring and control of approved budget, staffing levels and official travels in the Office of the Prosecutor*. The AC welcomed the proposed audit but raised the possibility that the newly elected Prosecutor, who is due to take office in 2021 would want to introduce some modifications to the human resource policy of OTP. **Consequently, the Audit Committee recommended the Director of OIA to reconsider that the staffing levels was included in the audit and recommended that this area of audit to be postponed and carried out in future, after consultation with the Office of the newly-elected Prosecutor.**

23. **The Audit Committee recommended that the Director of the Office of the Internal Audit provide details on how she reached the proposed number of days for each audit assignment and other audit work, and resubmit the 2021 audit plan to the AC by the end of October 2020 in order for it to be reviewed again.**

4. Oversight of the Office of Internal Audit

24. The purpose of internal audit is to provide an independent, objective assurance and consulting activity designed to add value and improve the organization’s operations. Internal audit aims to help the organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

25. One of the duties of the Audit Committee is to oversee the work of the Office of Internal Audit, and as part of that oversight to provide input to management on the annual

⁹AC/12/7.

¹⁰AC/11/5, para. 40.

performance evaluation of the Director of the Office.¹¹ As part of the annual assessment in 2020, and on behalf of the Audit Committee, the Chair developed a performance improvement plan in accordance with the relevant Administrative Instruction,¹² which was shared by e-mail with the Director of the OIA on 1 July 2020 for her input. During the session the Director informed the Committee that the relevant communications from the Chair had not been received. **The Committee requested the Chair to work with the Director and the relevant offices of the Court to ensure that the performance improvement plan was received and implemented.**

External audit matters

1. Financial statements of the Court for the year ended 31 December 2019

26. The AC considered the Financial Statements of the International Criminal Court for the year ended 31 December 2019,¹³ and received a presentation thereon from the representative of the External Auditor.

FINDINGS AND RECOMMENDATIONS

27. The AC noted that, in the opinion of the External Auditor, the financial statements gave a fair view of the financial position of the International Criminal Court as at 31 December 2019, 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 ended 31 December 2019, in conformity with the International Public Sector Accounting Standards (IPSAS).

28. The AC noted that, in the context of the financial statements of the Court for the year ended 31 December 2019, the External Auditor had made two recommendations to the Court, namely:

- i. The External Auditor recommended that the Notes supporting employee benefits figures in the financial statements should disclose more detailed information and distinguish exogenous factors from internal causes to explain main variations from the previous year; and
- ii. The External Auditor recommended finalizing the new standard operating procedure (SOP) for a Miscellaneous Obligation Documents (MOD) and the appropriate guidelines.

29. **The Audit Committee recommended that the Assembly approve the financial statements of the Court for the year ending 31 December 2019 and further endorsed the recommendations made by the External Auditor with respect to those financial statements.**

2. Financial statements of the Trust Fund for Victims for the year ended 31 December 2019

30. The AC considered the Financial Statements of the Trust Fund for Victims for the year ended 31 December 2019,¹⁴ and received a presentation thereon from the representative of the External Auditor.

¹¹ See article 57(d) of the Charter of the Audit Committee.

¹² ICC/AI/2019/003, article 8.5.

¹³ ICC-ASP/19/12.

¹⁴ ICC-ASP/19/13.

FINDINGS AND RECOMMENDATIONS

31. The AC noted that, in the opinion of the External Auditor, the financial statements gave a fair view of the financial position of the Trust Fund for Victims as at 31 December 2019, 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 2019, in conformity with the International Public Sector Accounting Standards (IPSAS).

32. The Audit Committee recommended that the Assembly approve the financial statements of the Trust Fund for Victims for the year ending 31 December 2019.

3. Evaluation of the oversight bodies

33. At its eleventh session in March 2020, the AC considered the draft Terms of Reference prepared by the External Auditor in fulfilment of the request from the Assembly, as a replacement of one audit performance, to conduct an evaluation of the oversight bodies of the Court and to recommend possible actions on their respective mandates and reporting lines.¹⁵

34. The AC received a brief update on this matter during its twelfth session from the representative of the External Auditor.

FINDINGS AND RECOMMENDATIONS

35. The AC was informed that the External Auditor had prepared a paper on the oversight bodies, which would be shared with those bodies, including the AC several weeks before the workshop that the External Auditor would convene on this topic. The AC was also informed that only representatives of the oversight bodies would be invited to the workshop.

36. The Audit Committee recommended that the External Auditor share the paper well in advance of the workshop in order to give sufficient time for proper review and analysis.

4. Duration and modalities for extending the external auditor's term in other international organizations

37. At its tenth session in July 2019, the AC recommended that the Court explore the duration and modalities for extending the term of the external auditor in other international organisations, and submit its findings to the AC at its twelfth session in July 2020.¹⁶

38. Accordingly, the AC received the "Report of the Court on the modalities for the appointment of external auditors in other international organizations".¹⁷

FINDINGS AND RECOMMENDATIONS

39. The AC noted from the examples provided in the report of the Court that, in general, the external auditor was the Auditor-General of a Member State. The following four international organizations were provided as examples, with the duration of service of their external auditors ranging from two to six years:

- i. International Atomic Energy Agency (IAEA): appointment for a non-renewable term of six years. Re-appointment is possible only after a break of at least one term.
- ii. Organization for Security and Cooperation in Europe (OSCE): appointment normally

¹⁵ AC/11/5, paras.81-84.

¹⁶ AC/10/5, para. 65.

¹⁷ AC/12/6.

- for a term of three years, with possible extension of a maximum of one additional year.
- iii. Organization for the Prohibition of Chemical Weapons (OPCW): appointment for a minimum term of two years and not exceeding six years.
 - iv. United Nations Industrial Development Organization (UNIDO): appointment normally for a term of two years which may be extended up to a maximum of three terms.
40. **The Audit Committee recommended that the current duration of the external auditing services at the Court; i.e., four years with possible extension for another term of four years, remain unchanged.**

Follow up on previous recommendations

1. Follow-up on recommendations made by the External Auditor

41. At its eleventh session in March 2020, the AC noted that, at the time of the interim audit mission in December 2019, 25 recommendations from the External Auditor were still pending.¹⁸ The AC noted that detailed information on implementation would be included in the External Auditor's report on the financial statements.

42. Accordingly, the AC received a presentation from the External Auditor on the follow-up of External Audit recommendations, as set out in the final audit report.

FINDINGS AND RECOMMENDATIONS

43. The AC noted that, as at 30 April 2020, 25 recommendations from the External Auditor were still pending. Six of those recommendations related to previous financial audits, and the remainder related to previous performance audits.

44. The AC noted that progress has been made to clear the outstanding recommendations.

45. The Audit Committee recommended that the External Auditor update it on the implementation and status of the outstanding recommendations, and continue its ongoing efforts to liaise with the Court and prepare an action plan in order to implement all outstanding external audit recommendations. That action plan would be part of the handover document to the new external auditor. The Audit Committee requested that the action plan be shared with the Audit Committee at its fourteenth session in July 2021.

2. Follow-up on recommendations made by the Office of Internal Audit

46. At its eleventh session in March 2020, the AC welcomed the progress made by the Court in the implementation of internal audit recommendations. At the same time, the AC noted that there were some long outstanding recommendations, including some dating back to as far as 2012, that should either be implemented or closed (if the benefit of implementing them had been lost). Furthermore, the time limits for implementation for some outstanding recommendations from 2017 and 2018 had expired.

47. Accordingly, the AC had recommended that the OIA liaise with the Court to decide on either implementing or closing the open recommendations dating from 2012 to 2015, and make all efforts to implement all outstanding recommendations for which time limits had expired. The AC also recommended that the Court continue its efforts to implement all audit recommendations regarding information security, incident response and crisis management, and looked forward to receiving updates thereon at its thirteenth session. Furthermore, the AC strongly recommended that the OIA and the Court explore the possibility of utilizing

¹⁸ AC/11/5, para. 65.

TeamMate software capabilities in order to increase efficiency and transparency in the follow up of audit recommendations, including by placing more of the onus for control self-assessment on the audited units, and provide an update thereon to the Committee at its thirteenth session.

FINDINGS AND RECOMMENDATIONS

48. The AC discussed the progress made with the representatives of the Court and the OIA.
49. The AC looked forward to receiving an update on the efforts of the Court to implement all long lasting outstanding recommendations at its thirteenth session.

3. Follow-up on recommendations made by the External Assessor

50. The AC received the “Third Joint Report of the Court and the Office of Internal Audit on action plans for the implementation of the external assessor’s recommendations”,¹⁹ which outlined the progress made in the implementation of the recommendations of the external assessor following an external quality assessment of the OIA in 2018.

FINDINGS AND RECOMMENDATIONS

51. The AC took note of the updated status of the implementation of recommendations. The AC noted that, of the 25 recommendations, 22 had been implemented, two were in progress, and one was not implemented.
52. **The Audit Committee recommended that the Court, in liaison with the OIA, follow-up on the outstanding recommendations from the External Assessor and submit a joint report at its fourteenth session in July 2021.**

4. Follow-up on recommendations made by the Audit Committee

53. In February 2020, the Secretary to the Audit Committee published the third edition of the AC’s “Register of recommendations” for the consideration of the AC. In preparation for the twelfth session of the AC, the Secretary submitted a report entitled “Follow-up on the recommendations of the Audit Committee”.²⁰ The document contained an update on the implementation of the AC’s recommendations, with a view to ensuring full implementation and efficient follow-up.

FINDINGS AND RECOMMENDATIONS

54. The AC expressed its appreciation for the work done by the Secretary to track the implementation of its recommendations.
55. **The Audit Committee recommended that the Secretary to the Audit Committee submit a status report on the implementation of its recommendations at its fourteenth session.**

¹⁹AC/12/4.

²⁰AC/12/10.

IV. Other matters

Work plan for the thirteenth session of the Audit Committee

56. The AC decided to focus on the following matters during its thirteenth session, to be held from 8 to 9 March 2021: Values and ethics; Oversight of internal audit matters; Follow-up on previous recommendations; Risk management; and other matters.

Sharing of OIA reports with States Parties

57. The AC noted that a State Party had expressed interest in receiving a copy of all audit reports issued by the OIA. Due to the confidentiality of information included in the audit reports, the Executive Secretary to the Audit Committee had approached the Director of the OIA on this matter. As a result, the AC had before it an internal standard operating procedure document prepared by the OIA that detailed the procedures to be followed in response to Assembly requests for information contained in an internal audit report.

FINDINGS AND RECOMMENDATIONS

58. The AC noted that at its sixth session the Assembly had requested that “the Registrar shall take such appropriate steps, as necessary, to ensure access at the Court to the information contained in any particular report prepared by the OIA to any State Party if so requested, and in so doing, take appropriate measures to safeguard confidential or personal information.”²¹

59. **The Audit Committee recommended that any State Party who wishes to receive the reports of the OIA should formally address that request to the Registrar, who would respond in conformity with the standard operating procedure developed by the OIA.**

Servicing of the Audit Committee

60. The AC recalled that the approved budget for Major Programme IV: Secretariat of the Assembly of States Parties in 2020 included provision for an Administrative Officer (P-3) under General Temporary Assistance to assist the Executive Secretary in his duties in support of the Audit Committee. The AC also noted that the position had been vacant since October 2019. A recruitment process had started in early 2020 and was pending finalization of the interviews.

FINDINGS AND RECOMMENDATIONS

61. During its twelfth session, the AC noted that insufficient resources had been made available from the Secretariat of the Assembly for the servicing of the Committee due to competing activities and priorities. In order to avoid a repeat of this situation, the **Audit Committee recommended that the Registry assist by accelerating the recruitment of the vacant Administrative Officer (P-3) and, in the meantime, provide temporary assistance to support the work of the Audit Committee.**

²¹*Official Records ... Sixth session ... 2007* (ICC-ASP/6/20), vol. I, part II.C, para. 4.

Annex I: List of documents

<i>Document symbol</i>	<i>Title</i>
AC/12/1	Provisional agenda of the twelfth session of the Audit Committee
AC/12/2	Office of Internal Audit: Status of implementation of the 2020 Audit Plan (31 March 2020)
AC/12/3	Report of the Court on its Organizational Manual
AC/12/4	Third Joint Report of the Court and the Office of Internal Audit on action plans for the implementation of the external assessor's recommendations
AC/12/6	Report of the Court on the modalities for the appointment of external auditors in other international organizations
AC/12/7	Interim Work Plan of the Office of Internal Audit for 2021
AC/12/9	Office of Internal Audit: Status of implementation of the 2020 Audit Plan (30 June 2020)
ICC-ASP/19/12	Financial Statements of the International Criminal Court
ICC-ASP/19/13	Financial Statements of the Trust Fund for Victims
