



**Comments from the Office of Internal Audit of the International Criminal
Court on the recommendations of the Independent Experts Report**

Office of Internal Audit

22 March 2021

The Director of the Office of Internal Audit (OIA) welcomes the opportunity that is given to the office of Internal Audit to provide comments on the recommendations issued by the Independent Experts in their Report.

The Director of OIA has identified two categories of recommendations in the report of the Independent Experts that refer to the OIA either directly or indirectly: one is specific to the Office of Internal Audit (R367); the other recommendations are shared with the independent offices of the ICC (R5 and R11).

The Office of Internal Audit has not the authority to implement these recommendations with the exception of recommendation R5.

1. Recommendation addressed to the Office of Internal Audit

***R367.** As a work unit located in the Registry, the OIA would more properly report to the Principals rather than to the Audit Committee, a subsidiary of the ASP. This would not prevent the OIA from appearing before the new budgetary control and audit body as required and responding to its requests. The new body's role towards the OIA would be overseeing the adequacy of the framework set up for the Court's internal audit function, rather than oversight of the substance of the OIA's work.*

Comments from the OIA: The Director of OIA agrees with the recommendation.

- The role of the internal audit function is indeed to provide information to the senior management of the organisation through the performance of assurance and advisory engagements and to address its specific needs when requested. The reporting of the internal audit function to the senior management (Principals) of the organisation should enable the OIA to fulfil this role more effectively in particular for the establishment and the performance of the yearly work plan of the OIA that should be flexible enough to adjust to the priorities of the organisation.
- The professional standards of internal audit recommend the reporting of the internal audit function to an executive level within the organisation. This is the model implemented in most of the international public organisations.
- Before the establishment of the Audit Committee in 2015 the Director of Internal Audit was reporting to the Principals however its budget was included within the one of Registry. The establishment of the OIA as a major program in terms of budget in 2015 has reinforced its independence regarding its resources. The independence of the internal audit function should be further supported by the governing bodies such as the Audit Committee whose role is to prevent infringement from ICC management to the activities of OIA.
- The Office of Internal Audit shares all its report on assurance engagements with the Audit Committee. States representatives can also have access to these reports if they make the request. In addition, the OIA systematically prepares a yearly report of its activities that includes a summary of all its engagements. The OIA will continue providing the information requested by governing bodies.

Implementation of the recommendation and timeline: The topics covered by the IER R367 recommendation will be further addressed by the experts from the *Cour des Comptes* during a workshop organised end of May on different oversight and governance concerns with representatives of the Court and the facilitator of the Hague Working Group. The *Cour des Comptes* should afterwards draft a report to be discussed by States representatives and the ASP during the second half of the year. The implementation of this recommendation belongs to the ASP.

2. Recommendations addressed to the independent offices including the Office of Internal Audit

These recommendations refer to areas for improvement common to all independent offices.

a. Key Performance Indicators (KPIs)

R5. *The uniform approach guided by the One Court principle should also be applied to the independent units and offices within the Court. The Court-wide efforts to assess efficiency through Key Performance Indicators should be extended to such independent offices. As units within the Rome Statute system, all such offices should develop and align their strategies to the Court's Strategic Plan.*

Comment from OIA: The Director of the Office of Internal Audit agrees with the recommendation.

- The OIA has developed KPIs to monitor the efficiency of its audit activities and to identify factors affecting this efficiency. These KPIs are focused on the technical performance of audit engagements such as the duration of each phase of an engagement. It is worth noting that some of these KPIs refer to tasks the OIA has not always a full control upon but that OIA tries nevertheless to improve.
- The yearly work plan of OIA is aligned to the strategic goals identified in the Strategic Plan of the Court, the Strategic Plan of Registry, and the Strategic Plan of the Office of the Prosecutor. The achievement of these strategic goals is exposed to risks that are considered by the OIA when developing its work plan that is risk-based. However, the OIA does not audit the judicial activities of the Court and covers mainly its administrative and financial activities or processes. Therefore, KPIs aligned to the strategic goals of the organisation can only be established for the OIA in relation with the ICC strategic goals aiming at managing resources in an effective, responsible, and accountable manner.

Implementation of the recommendation and timeline: The definition of KPIs aligned to the strategic goals of the ICC aiming at an effective management of resources could be done by the Office of Internal Audit by the end of 2021.

b. Extended Coordination Council (CoCo+)

R11. *An extended Coordination Council (CoCo+) should regularly bring together the Principals and the Heads of (functionally) independent offices within the Court to enable it as a whole to work in harmony and with unity of purpose.*

Comment from OIA: The Director of the Office of Internal Audit agrees with the recommendation.

- Attending the CoCo+ would enable the Director of Internal Audit to integrate further in its activities the strategic and operational concerns of the organisation, in a more appropriate and timely mode.

Implementation of the recommendation and timeline: The organisation of the Coordination Council and an extended Coordination Council does not fall within the scope of responsibility of the Office of Internal Audit.