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Audit Committee

Fifteenth session

Held via remote link, 07 - 08 March 2022

Report of the Audit Committee on the work of its fifteenth session

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Executive Summary

1. This report provides a summary of the findings and recommendations of the fifteenth session of the Audit Committee (“the AC”) of the International Criminal Court (“the Court”), which was held from 7 to 8 March 2022. Due to the limitations of the COVID-19 pandemic, the session was held via remote link. The AC focused at its fifteenth session on: (a) values and ethics; (b) oversight of internal audit matters; (c) oversight of external audit matters; (d) follow-up on previous recommendations; and (e) other matters.
2. Under **values and ethics**, the AC noted that the programme of work of the Ethics Charter will take into consideration the relevant policies concerning harassment, sexual harassment and abuse of authority, and also the Policy on Sexual Exploitation and Abuse. The AC recommended that the Court submit for its consideration the work plan for the Ethics Charter project including the timeline, responsibilities and accountability for the project.
3. As part of its **oversight of internal audit matters**, the AC took note of the three audit reports submitted by the OIA and reiterated the overall improvement in the presentation of the audit reports, and the need for continuous improvements involving the work.
4. The AC recommended that the OIA communicate to the Court’s Management any delays in accessing information or personnel. In return, the AC recommended that the Court provide all the information requested by the auditors.
5. The AC had great concerns about the low rate of implementation of the 2021 Audit Plan for the OIA.
6. The AC expressed its concerns at not being able to approve the Audit Plan for 2022 and is waiting for the Director to submit it as she is still working on it.
7. The AC was satisfied with the work carried out by the Management of the Court in implementing the outstanding recommendations and looked forward to seeing the remaining outstanding recommendations implemented.
8. The AC stressed that the time factor should not be the only factor to be taken into consideration when closing any outstanding recommendations; other factors should also be taken into consideration, such as impact and risk on the internal controls and compliance with the regulations and rules. Furthermore, the AC also stressed that the OIA and the Management of the Court have a joint responsibility to assess such risks before closing any recommendation.
9. On the topic of **oversight of external audit matters**, the AC received an update from the Board of Audit and Inspection of the Republic of Korea on its work for 2022.
10. As regards **risk management**, the AC received an update on risk management by the Court and looked forward to receiving an updated report on the new comprehensive review of the risk register at its seventeenth session. In addition, the AC considered the report on risk management submitted by OIA and noted the overall improvement in terms of assessment and presentation and recommended that the OIA include “Risk appetite” in future assessments.
11. Under **other matters**, the AC decided that the programme of work of its sixteenth session due to be held from 18 to 20 July 2022 will focus on the following topics: the Court’s governance structure; oversight of internal audit matters; oversight of external audit matters, including the consideration of the financial statements of the Court and the TFV; performance audit on temporary personnel and follow-up on previous recommendations.

I. Introduction

1. The Audit Committee of the International Criminal Court (“the AC”) held its fifteenth session from 7 to 8 March 2022. Due to the limitations imposed by COVID-19, the session was held via remote-link.
2. This report summarizes the main outcomes and recommendations made by the AC at its fifteenth session. The documentation considered by the AC is listed in annex I to this report.
3. The AC reports are shared with the management of the International Criminal Court (“the Court”), the Office of Internal Audit (“the OIA”), the External Auditor for the purposes of information and follow-up on recommendations, and are also shared with States Parties and with the Independent Oversight Mechanism for information. AC reports are publicly available on the AC webpage via the following link:

https://asp.icc-cpi.int/en_menus/asp/AuditCommittee/Pages/default.aspx

II. Procedural matters related to the fifteenth session

A. Election of officers

4. At its second session in 2016, 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.
5. For 2022, the Committee re-elected by consensus Ms. Margaret Wambui Ngugi Shava (Kenya) as Chairperson and re-elected Mr. Aiman Ibrahim Hija (Australia) as Vice-Chairperson, in accordance with Part F of its Charter. The AC further re-appointed Ms. Elena Sopková (Slovakia) as Rapporteur.

Attendance and services for the fifteenth session

6. The AC held three meetings during its fifteenth session. The session was attended by the following members:
 - (a) Mr. Samir Abu Lughod (Jordan);
 - (b) Mr. Aiman Ibrahim Hija (Australia);
 - (c) Ms. Margaret Wambui Ngugi Shava (Kenya);
 - (d) Ms. Elena Sopková (Slovakia); and
 - (e) Ms. Clarissa Van Heerden (South Africa).

7. 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.

B. Adoption of the agenda

8. The AC adopted the following agenda for its fifteenth session:
 - 1) Opening of the session
 - a. Election of officers
 - b. Adoption of the agenda and organization of work
 - c. Participation of observers
 - 2) Values and Ethics
 - a. Update on the Court-wide Ethics Charter
 - 3) Oversight of internal Audit matters
 - a. Audit reports of the Office of Internal Audit
 - i. Audit of the Court’s External Communication Framework and the Audit on the Court’s Communication Expenses
 - ii. Administrative and Financial Controls in Country Offices
 - iii. Audit of Incidents response

- b. Work plan and annual activity report of the OIA for 2021 and implementation of the 2021 Internal Audit Plan (Q3 & Q4)
 - c. Reassessment of OIA 2022 work plan
 - d. Report of the Court on the implementation of the internal audit recommendations as at 31 December 2021
 - e. OIA report on outstanding recommendations for the years 2017, 2018, 2019 and 2020
 - f. Update on the annual performance of the Director of the Office of Internal Audit
 - g. Fifth joint report of the Court and the Office of Internal Audit on action plans for the implementation of the external assessor's recommendations
 - h. Statement of Independence
- 4) Oversight of External audit matters
 - a. Update from the Board of Audit and Inspection on its Work
 - b. Audit report on the administrative management of the departments of the Presidency and the Office of the Prosecutor
 - 5) Risk management
 - a. Ninth update report on risk management (annual report)
 - b. OIA Report on risk management of the International Criminal Court
 - 6) Other matters
 - a. Work plan of the sixteenth session of the Audit Committee

C. Participation of observers

9. The President of the Court, Judge Piotr Hofmański, delivered the welcoming remarks on behalf of the Court and the Registrar of the Court, Mr. Peter Lewis, addressed the Committee in a closed session. The Director of the Division of Management Services provided updates on a range of topics, including the implementation of audit recommendations.

10. The Budget Management Oversight focal point from the Hague Working Group of the Bureau of the Assembly of States Parties, H.E. Mr. William Roelants de Stappers, Ambassador of Belgium, had an exchange of views with the Committee on various related matters.

11. The representatives of the External Auditor, the Board of Audit and Inspection of Korea ("BAI"), briefed the AC on the audit plan for 2022.

12. The Senior Auditor from the OIA summarized the main findings and recommendations of the audit reports on the first day and the Director of the Office of Internal Audit addressed the AC on the second day.

13. The Committee wished to thank all observers for their presentations.

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

A. Values and Ethics

1. Update on the Court-wide Ethics Charter

14. In 2017 based on the AC recommendation to work on a Court-wide Ethics Charter, the Court started work on the Charter and regularly updated the AC on progress. The Committee welcomed the fact that the Court had followed the AC recommendation to use in-house capacity with relevant expertise to develop the Charter. The Court informed the AC that a position of General Temporary Assistance was filled covering for a Human Resources Officer who is on special leave without pay. The temporary incumbent, who has relevant experience in this area, will work on the Ethics Charter that is planned to be finalized by September 2022.

15. The Court stated that in 2017, a gap analysis of its values and ethics framework had been undertaken and a new proposed Administrative Instruction on Sexual Exploitation and Sexual Abuse was drafted, which will be promulgated in 2022. In addition, an Ombudsperson service will be established during the course of 2022.

FINDINGS AND RECOMMENDATIONS

16. The Committee noted that the programme of work of the Ethics Charter will take into consideration the relevant policies concerning harassment, sexual harassment and abuse of authority, and also the Policy on Sexual Exploitation and Abuse.

17. The Audit Committee recommended that the Court submit to it the work plan for the Ethics Charter project including the timeline, responsibilities and accountability for the project.

B. Oversight of internal Audit matters**1. Audit reports of the Office of Internal Audit**

18. The AC took note of the three audit reports submitted by the OIA and reiterated the overall improvement in the presentation of the audit reports, and the need for continuous improvements involving the work.

a. Audit on Incident Response

19. The audit examined the controls described by the Information Security Unit within the Court to ensure that the policies, standards and procedures established, where applicable, are in line with best practice such as ISO/IEC 27000 to determine whether the organization has designed and implemented the necessary processes to effectively address security incidents and mitigate the impact.

FINDINGS AND RECOMMENDATIONS

20. The AC noted that the Audit report “Audit on Incident Response” did not raise any recommendations as the results of testing conducted during the audit were satisfactory, where no exceptions noted by the OIA on the Court’s ability of the Incident Response Policy.

21. The AC noted that the Audit tested two control attributes for two cases as part of the sample selected. However, the audit did not include any testing or simulation of the “Access control” for confidential information or on restricted areas at the Court.

22. The Audit Committee recommended that for future similar assignments, the Office of Internal Audit consider conducting testing or performing simulations on access control in order to ensure that access control is in place and is working effectively.

b. Audit of Administrative and Financial Controls in the Country Offices

23. The Audit report “*Audit of administrative and financial controls in the Country Offices*” contained four recommendations. The Audit covered the period from January 2019 to May 2021 in four situation countries, Georgia, Mali, Ivory Coast and the Central African Republic, to assess the effectiveness, adequacy and relevance of the established administrative and financial controls to support the operations of the Country Offices. During detailed testing of transactions involving expenditure of Petty Cash and MODs, the audit did not observe any non-compliance.

FINDINGS AND RECOMMENDATIONS

24. The AC noted that the Audit report included advice to the Senior Management of the Court, which was outside the scope of the audit. That advice highlighted the need for agile and flexible policies and procedures for recruitment and personnel contracts; and procurement processes; the need to build up IT Technician capability in order to resolve hardware and software issues in the Country Offices; and to streamline and automate reporting processes.

25. The AC noted that the Audit Report included an annex on the status of previous audit recommendations, which was previously recommended by the AC to follow-up on their implementation. However, the Audit Report did not include basic background information on the number of Country Offices, their locations and other useful information.

26. The AC welcomed the approach to conducting the audit assignment, where it included the administration of a detailed questionnaire covering all twelve audit control objectives. However, such a questionnaire could have added value to the Audit Report had it been appended.

27. **The Audit Committee recommended that the Office of Internal Audit include basic background information such as the number of Country Offices, their location and other useful information in future audit assignments on Country Offices.**

28. **The Audit Committee recommended that where a “Questionnaire” is used, in its future audit assignments the Office of Internal Audit attaches a blank one as an annex to the report.**

c. Audit of the Court’s External Communication Framework and the Audit on the Court’s Communication Expenses

29. The Audit report “*Audit of the Court’s External Communication Framework and the Audit on the Court’s Communication Expenses*” contained nine recommendations with medium risk, one of which was rejected by the Court. The audit consisted of a qualitative and quantitative review of the external communication process covering public information and outreach and its related expenses to ensure that effective and timely external communication can be achieved, excluding diplomatic communication. The period covered was from January 2019 to May 2021.

FINDINGS AND RECOMMENDATIONS

30. The AC was satisfied with the information provided in the report together with the methodology followed by the OIA.

d. General observation

FINDINGS AND RECOMMENDATIONS

31. The AC noticed in general that there is no specific time frame agreed with the Court on addressing and implementing each of the recommendations raised by the Office of Internal audit.

32. **The Audit Committee recommended that for future audit assignments if possible the Office of Internal Audit should agree the time frame for implementing each recommendation made with the Court’s Management.**

2. Status of implementation of the 2021 Internal Audit Plan and reassessment of the 2021 and 2022 work plans

2021 Internal Audit Plan

33. At its fourteenth session, the AC raised concerns about the feasibility of completing the 2021¹ and 2022 Audit Plans and requested that the OIA reassess both Plans by the end of August 2021. In November 2021, the OIA submitted the revised 2022 Audit Plan, as well as the 2021 status of implementation.

34. At its fifteenth session, the AC again raised concerns about the implementation of the Audit Plans, where the OIA managed to complete six out of 12 assignments for 2021 with a 54 per cent implementation rate (or 392 audit days implemented out of 607 audit days planned) as shown in table 1 below; in other words, each Audit member managed to complete, on average, only two assignments in 2021.

35. When questioned about the low implementation rate of the 2021 Audit Plan, the Director of the Office of Internal Audit explained that the Audit team had experienced delays in accessing information and documentation, as well as in accessing key stakeholders for the planned audits. The Director further informed the AC that two audit assignments from the 2021 Audit Plan had been moved to the 2022 Audit Plan.

¹ Approved by the Audit Committee at its eleventh session.

Table 1 - 2021 Internal audit assignments

Reports	Submitted to	Issued on
1. Assessment of the effectiveness of the strategy for setting up, scaling down and closing country offices	AC14	25/05/2021
2. Audit of the Court's External Communication Framework and the Audit on the Court's Communication Expenses ²	AC15	17/12/2021
3. Court's recruitment process	Postponed to 2022	
4. Audit of the effectiveness of the implementation of the risk based vetting process and compliance to the established policy	AC14	11/06/2021
5. Audit 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	Not completed yet	
6. Administrative and Financial Controls in Country Offices: Review of completed self-assessment, testing of sample and identify areas for improvement	AC15	01/12/2021
7. Audit of the Court's Duty of Care Framework covering the processes and initiatives implemented or coordinated by the OHU at the HQ and Country offices	Not completed yet	
8. Audit of the legal claims treatment strategy and process embedded by the Registry Legal Office	Not completed yet	
9. Audit of Incidents response	AC15	27/10/2021
10. Audit of logical access management related to the systems managed by VPRS, CMS, SAP, IMSS, VWS and ID	Not completed yet	
11. Audit of Judicial Workflow Platform User requirements	Not completed yet and it was included in 2022 Audit Plan	
Advisory services: Lessons Learned of Crisis Management including facilitation of workshops, working groups and surveys by the OIA on the lessons learned from the management handling of COVID 19 crisis, to be embedded in the future processes	ICC	30/12/2021

2022 proposed Internal Audit Plan

36. In advance of its fifteenth session, the AC requested a realistic proposed "Work Plan of the Office of Internal Audit for 2022³ and Planning criteria". The Director of the Office of Internal Audit informed the AC that the proposed 2022 Internal Audit Plan would be amended again and reviewed together with Senior Management and would be resubmitted for consideration by the Committee.

FINDINGS AND RECOMMENDATIONS

37. The AC noted with concern the challenges expressed by the OIA in performing its Audit Plan for 2021, where the Audit team experienced delays in accessing information and documentation, as well as accessing key stakeholders for the planned audits.

38. The Director of the Division of Management Services responded that the OIA has been asked to channel to his office any concerns or delays that the Audit team may experience in conducting the audits, taking into consideration the high workload and the implementation of the recommendations of the Independent Expert Review. The AC noted that auditees had experienced "Audit fatigue" as a result of numerous requests from stakeholders in addition to repeating the same audits that may not entail any high-risk findings.

39. The Audit Committee recommended that the Court provide all the requested information to the Audit team without delay.

² Following the Committee's recommendation, these two audit assignments were merged into one.

³ AC/14/9 and AC/14/9-Anx.1.

40. The Audit Committee recommended that the Director of the Office of Internal Audit liaise with the Court's Management on the identified audit assignments for 2022 and 2023 that would assist the Court with its strategic plan, and to avoid any duplication when tackling the same area by other reviewers.

41. The Audit Committee recommended that the Director of the Office of Internal Audit submit the revised 2022 Audit Plan for its attention no later than 30 April 2022.

42. The Audit Committee recommended that the Director of the Office of Internal Audit submit the proposed Audit Plan for 2023 in advance of its sixteenth session.

3. Report of the Court on the implementation of the internal audit recommendations as at 31 December 2021

43. The AC considered the Report of the Court on the implementation of internal audit recommendations as at 31 December 2020 and noted that the Court had worked on 72 internal audit recommendations issued in previous years, which were still open. At the end of 2021 the number of open recommendations stood at 38, representing a decrease of 47 per cent. In 2021, the OIA issued 24 new recommendations to the Court for the Registry, four of which were implemented and one which was not accepted, thus the total outstanding recommendations at the end of 2021 stood at 57⁴ recommendations.

FINDINGS AND RECOMMENDATIONS

44. The AC was satisfied with the work carried out by the Management of the Court in implementing those outstanding recommendations and looked forward to seeing the remaining outstanding recommendations implemented.

45. The AC was informed by the Director of the Office of Internal Audit during its fourteenth session that according to the OIA's policy any recommendations that remained outstanding after more than five years of inactivity would be closed unless the owner of the recommendation decided that it should remain open.

46. The AC noted that in accordance with this policy, the OIA had closed the six outstanding recommendations for the audit "the Crisis Management framework" from 2016 and further noted that many issues were covered in its report on the advisory engagement on lessons learned in crisis management. The OIA stated that it would conduct a further audit on crisis management to assess the controls in place at that time. In addition, the AC noted that the OIA had closed five outstanding recommendations for the "Information Security" audit.

47. The AC stressed that the time factor should not be the only factor when closing any recommendation: other factors should be taken into consideration such as the impact and risk on the internal controls and compliance with the regulations and rules. Furthermore, the AC also stressed that the OIA and the Management of the Court have a joint responsibility to assess such risks before closing any recommendation.

4. The OIA report on outstanding recommendations for the years 2017, 2018, 2019 and 2020

48. At its fourteenth session, the AC requested that the Director of the Office of Internal Audit submit information on the outstanding recommendations for the years 2017, 2018, 2019 and 2020.⁵ At its fifteenth session, the AC considered the report: "Internal Audit recommendations from the period 2017 – 2020".⁶

⁴ Outstanding recommendations of 57 = 38 from previous years + 19 (24 newly issued – 4 implemented – 1 not accepted) from 2021.

⁵ AC/14/5, para. 70.

⁶ AC/15/18.

FINDINGS AND RECOMMENDATIONS

49. The AC noted that there were 38 recommendations, i.e., one from 2017; 10 from 2018; 14 from 2019 and 13 from 2020.

50. The Audit Committee recommended that the Office of Internal Audit present outstanding recommendations in a dashboard, highlighting key control gaps and issues of non-compliance.

5. Update on the annual performance of the Director of the Office of Internal Audit

51. At its thirteenth session,⁷ the AC recommended that the Chair of the Audit Committee continue to work with the Director of OIA and the relevant offices of the Court on the annual performance evaluation of the Director of Office of Internal Audit and update the Committee at its fourteenth session.

52. At its fourteenth session, the AC noted that the Director of the OIA and the Chair of the AC had agreed upon the performance objectives.

53. The Chair updated the Committee on the annual performance evaluation of the Director of Office of Internal Audit.

FINDINGS AND RECOMMENDATIONS

54. The AC recalled that performance management is an ongoing process of communication between a supervisor and an employee that occurs throughout the year, to support the accomplishment of the strategic objectives of the organization. The communication process includes clarifying expectations, setting objectives, identifying goals, providing feedback, and reviewing results. In accordance with article 76 of the Charter of the Audit Committee, the Committee welcomed the update received by the Chair of the Audit Committee.

6. Fifth joint report of the Court and the Office of Internal Audit on action plans for the implementation of the external assessor's recommendations

55. At its fourteenth session, the Committee noted that 22 out of the 25 recommendations issued had been implemented and that three recommendations had not been implemented. At its fifteenth session,⁸ the AC considered the fifth joint report of the Court and the OIA on action plans for the implementation of the external assessor's recommendations.⁹

FINDINGS AND RECOMMENDATIONS

56. The Committee noted that the outstanding recommendations are related to the ongoing discussions of the review mechanism platform and noted that the situation remained unchanged.

57. The Committee recommended that the Court update it on the outcome of the review mechanism platform at its seventeenth session on the two outstanding recommendations in relation to the Charter of the Office of Internal Audit.

7. Statement of independence

58. The Institute of Internal Auditors' Standard 1100 – "Independence and Objectivity" stipulates: *The internal audit activity must be independent, and internal auditors must be objective in performing their work.*

59. The Office of Internal Audit Charter (Para V) stipulates that: *"The Director shall inform the Audit Committee on a yearly basis on the organisational independence of the OIA including its internal audit activities"*.

⁷ AC/13/5, para. 78.

⁸ AC/14/5, para. 37.

⁹ AC/15/10.

FINDINGS AND RECOMMENDATIONS

60. The AC took note of the concerns expressed by the Director of the Office of Internal Audit about the increasing delays in obtaining information and the limited availability of auditees during the performance of the engagements, which has negatively affected the implementation of the OIA Audit Plan.

61. The Committee recommended that the Director of the Office of Internal Audit inform the Management of the Court about any delays in obtaining or accessing information and update the Audit Committee at its seventeenth session as part of the Statement of Independence.

62. The Audit Committee requested that the Office of Internal Audit document those delays in obtaining information and accessing auditees and try, if possible, to develop other working methods to perform the engagements.

C. Oversight of external audit matters

8. Update from BAI on its Work

63. At its twentieth session, the Assembly concurred with the proposal of the External Auditor to undertake performance audits on Legal Aid and Temporary Personnel.¹⁰ The Committee welcomed the presentation provided by the BAI on its work plan for 2022, which includes the audit of the financial statements of the Court and the Trust Fund for Victims, as well as the performance audit of Temporary Personnel.

FINDINGS AND RECOMMENDATIONS

64. The AC was informed that the performance audit of Legal Aid would not be conducted in 2022. The AC noted that the audit reports would be submitted by mid-July 2022.

65. The Audit Committee recommended that the Board of Audit and Inspection try its best to submit its audit report on the financial statements of the Court and the Trust Fund for Victims, as well as the audit report on Temporary Personnel in advance of its sixteenth session so that it could review the reports and make the necessary recommendations to the Assembly.

9. Audit report on the administrative management of the departments of the Presidency and the Office of the Prosecutor

66. The AC considered the Audit report on the administrative management of the departments of the Presidency and the Office of the Prosecutor.¹¹ The former External Auditor assessed the administrative organisation and management of the Presidency and the Office of the Prosecutor, excluding the jurisdictional initiatives and decisions of these two Organs. The audit was carried out at the Headquarters of the Court from 5 to 16 July 2021. The former External Auditor issued a single recommendation as a priority 1 that requires immediate attention from the Management of the Court, along with 20 organisational observations, bearing in mind the 384 recommendations already issued by the Independent Expert Review.

FINDINGS AND RECOMMENDATIONS

67. The AC noted that the Court was working on the single recommendation¹² issued by the former External Auditor.

¹⁰ ICC-ASP/20/31, Annex I, para. 12.

¹¹ AC/15/6.

¹² The External Auditor recommends, (i) where warranted by the need for a sustainable interface with the Registry's support services, designating Business Partners within Major Programmes I and II and, using Standard Operating Procedures endorsed by all parties, and (ii) defining for each partner the responsibilities and expected level of service.

68. **The Audit Committee recommended that the Court update it at its seventeenth session on the implementation of the one recommendation issued in the audit report on the administrative management of the departments of the Presidency and the Office of the Prosecutor.**

D. Risk management

1. Ninth update report on risk management

69. The AC received the Ninth update report on risk management at the Court.¹³ Throughout 2021, the Court carried out risk management activities following a structured approach, in accordance with the administrative instruction on risk management. The Risk Management Committee (RMC) engaged with managers of the Court and collected and considered status updates on risk registers at the operational level. In addition, the RMC liaised with the owners of the Court's strategic risks and updated the Court's risk register.

FINDINGS AND RECOMMENDATIONS

70. The Committee took note of the Ninth update report on risk management at the Court.

71. **The Audit Committee looked forward to receiving an updated report on the new comprehensive review of the risk register at its seventeenth session.**

2. OIA Report on risk management by the International Criminal Court

FINDINGS AND RECOMMENDATIONS

72. The Committee considered the report on risk management¹⁴ submitted by the OIA and noted the overall improvements in terms of assessment and presentation and further noted that additional areas in the audit assessment had been included as recommended previously by the AC. However, the AC noted that the exercise did not include information and assessment on "Risk appetite".

73. **The Committee recommended that the Office of Internal Audit include "Risk appetite" in its future risk management assessment of the Court and submit its assessment at its seventeenth session.**

74. The OIA is mandated to report¹⁵ on the implementation and maintenance of an integrated and appropriate risk management process within the Court. In addition, Professional Standard 2000 of the Institute of Internal Auditors states: "*the person responsible for the internal audit must provide assurance on risk management*".

E. Other matters

1. Work plan of the sixteenth session of the Audit Committee

75. The Committee decided to focus on the following matters during its sixteenth session that will be held from 18 to 20 July 2022: values and ethics; oversight of internal audit matters; oversight of external audit matters, including the consideration of the financial statements of the Court and the TFV; and follow-up on previous recommendations.

¹³ AC/15/9.

¹⁴ AC/15/16.

¹⁵ Charter of the Audit Committee: Para. L.2.d.

Annex I: List of documents

<i>Title</i>
Provisional agenda of the fifteenth session of the Audit Committee
Status of implementation of the 2021 Audit Plan as at 31 March 2021 and its Annex
Status of implementation of the 2021 Audit Plan as at 30 September 2021 and its Annex
Status of implementation of the 2021 Audit Plan as at 31 December 2021 and its Annex
Board of Audit and Inspection of Korea Possible Topics for Performance Audit in 2022
Audit report on the administrative management of the departments of the Presidency and the Office of the Prosecutor
Audit on Incident Response
Audit of Administrative and Financial Controls in the Country Offices
Audit of the Court's External Communication Framework and the Audit on the Court's Communication Expenses
Ninth update report on risk management at the Court and its Annex
Fifth joint report of the Court and the Office of Internal Audit on action plans for the implementation of the external assessor's recommendations
Report of the Court on the implementation of the internal audit recommendations as at 31 December 2021
Update on the development of a Court-wide Ethics Charter for the fifteenth session of the Audit Committee
Annual report of the Office of Internal Audit implementation of audit recommendations: situation as at 31/12/2021
Report on risk management by the International Criminal Court as at January 2022
Report on the audit related activities of the Office of Internal Audit in 2021
Internal Audit Recommendations in progress as at 21 January 2022