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The Hague, 24 to 26 July 2023

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

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Executive Summary

1. This report provides a summary of the findings and recommendations of the eighteenth session of the Audit Committee (“AC”) of the International Criminal Court, which was held in The Hague from 24 to 26 July 2023. During its eighteenth session, the AC focused on: (a) ethics; (b) Organizational Manual; (c) oversight of internal audit matters; (d) oversight of external audit matters; (e) Audit Committee matters; and (e) other matters.
2. Under **ethics**, the AC noted the further delay in issuing the Ethics Charter and acknowledged the Registrar’s involvement and the guidance provided on the next procedural steps, which is expected to be presented to the Principals of the Court by the end of 2023 for validation and adoption. The AC reiterated that while an Ethics Charter is the foundation document on which a robust ethics and internal justice system can be built, much work in this area will still need to be done and should be given priority. The AC requested that the Court submit the adopted Court-wide Ethics Charter at its nineteenth session in March 2024.
3. As part of its **oversight of internal audit matters**, the AC considered the three audit reports: *Audit of the Victims and Witnesses Section’s Policy on Sexual Exploitation and Abuse* – The AC noted that there are no discrepancies between the VWS PSEA policy and that of the UN; *Audit on OTP management of physical and electronic evidence* – The AC noted with concern that despite the fundamental importance of secure physical and electronic evidence and the weaknesses identified, deficiencies in this area had not risen to the level of being identified as a key institutional risk through the risk management process. The migration to RelativityOne will address a number of the audit deficiencies identified; *Audit of the procurement of RelativityOne – OTP* – The AC noted with concern that funding had not been made available for the technical platform upgrade for a number of years, and that the eventual procurement had been funded through voluntary member funding, not through regular institutional funding as would be expected for a key institutional system. It is vital that once the voluntary funding runs out, ongoing maintenance is fully funded.
4. The AC discussed the approval process for the OIA workplan, and the one more generally for 2023. The AC noted that: the OIA workplan should have been approved by CoCo on a timely basis so that the OIA can perform audits based on an institutionally approved plan; the level of assurance in the IT area is currently insufficient as assignments were delayed until the second half of the year; the planning engagement caused occasional delays due to the unavailability of auditees who were on leave; and the assignment of staff to audits needs to be streamlined. Currently auditors are assigned to multiple audit assignments and any delay involving one audit, or leave taken by an auditor, impacts and delays the auditor’s other audit assignments.
5. The AC noted that a significant number of audit recommendations were still outstanding and reiterated the importance of “Tone of the Top”. Unless there were clear signals that Senior Management was fully supportive of the importance of the internal audit function, audit work and follow up of recommendations would not be accorded the required priority. Without this, if there were to be a significant access control breach or security incident it would be difficult to explain and defend.
6. As for the draft amendment of the OIA Charter, the AC reviewed the OIA Charter and submitted its comments, and requested that it be updated at its nineteenth session. Furthermore, the AC recommended that the distinction between consulting and advisory services within the Charter be further clarified.
7. On the topic of **oversight of external audit matters**, the AC had on numerous occasions communicated to the External Auditor that it expected to meet with the External Auditor prior to the audit opinion being signed. This is common practice to ensure that the External Auditor has received all relevant inputs and perspectives prior to rendering an opinion on the financial statements. In light of this the AC was extremely disappointed that the External Auditor had signed its audit opinion before meeting with the AC. The AC informed the External Auditor that it would continue this discussion during the course of the next financial statement audit cycle.
8. In the Final audit report on the financial statements of the Court for the year ended 31 December 2022, the External Auditor recommended that the Court comprehensively review its Staff Regulations and Rules, Administrative Instructions and Guidelines given that the purpose of ICC Regulation 3.1 is to be in conformity with UN Staff Regulations and Rules in order to strengthen the efficiency of the staff costs budget. The AC

noted that the Court had rejected the recommendation to undertake a review of all sets of rules to align them with that of “the UN’s in totality”. At the outset, the Court noted that there is no one set of rules common to all UN organisations. While the External Auditors seem to have made reference to the UN Secretariat set of rules, there is a variety of sets of rules within the common system – all of which vary in some way.

9. The AC discussed with the External Auditor the financial statements of the TFV. In this regard the AC was not convinced by the External Auditor’s interpretation of the relevant accounting standard (IPSAS 19: “Provisions, Contingent Liabilities and Contingent Assets,”) concerning liability and obligations with regard to the provision accounted for as a result of the reparations orders issued by Chambers. The External Auditor considered that the convicted person and the TFV shared liability whereas the TFV and the AC disagreed. The AC urged Management to continue discussions with the External Auditor on this matter (Recognition of liability) during the next financial statement preparation cycle.

10. As for the audit performance on legal aid, the AC noted the important deficiencies highlighted by this audit, and that the Registry had created a specific unit to focus on judicial cooperation that will focus on indigence assessment and follow up on outstanding cooperation. The AC noted that legal aid reform is in its final stages and that it will be submitted to the CBF for its consideration before being approved by the Assembly.

11. Finally, under **Audit Committee matters**, the AC shared its amended Charter with the BMO for consideration at its facilitation.

I. Introduction

1. The Audit Committee (“AC”) of the International Criminal Court (“Court”) held its eighteenth session in The Hague from 24 to 26 July 2023.
2. This report summarizes the main outcomes and comments made by the AC at its eighteenth session. The documentation considered by the AC is listed in Annex I to this report.
3. The report by the AC is sent to the Assembly through the Committee on Budget and Finance (“CBF”) and shared with the Management of the Court, the Office of Internal Audit (“OIA”), the External Auditor, and the Independent Oversight Mechanism, for the purposes of information and to follow-up on recommendations. The report of the AC is 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 eighteenth session

Attendance and services for the eighteenth session

4. The AC held six meetings during its eighteenth session. The session was attended by the following members:
 - (a) Mr Fayezul Choudhury (Bangladesh);
 - (b) Mr Werner Druml (Austria);
 - (c) Mr Aiman Ibrahim Hija (Australia);
 - (d) Mr Daniel McDonnell (United Kingdom); and
 - (e) Mrs 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.

a. Adoption of the agenda

6. The AC adopted the following agenda for its eighteenth session:
 1. Opening of the session
 - (a) Adoption of the agenda and organization of work
 - (b) Participation of observers
 - (c) Welcoming remarks by the President of the Court
 2. Ethics
 - (a) Update on the Court-wide Ethics Charter
 3. Oversight of internal Audit matters
 - (a) Audit reports of the Office of Internal Audit
 - (b) OIA annual work plans
 - i. Work Plan for 2023
 - ii. Draft Work Plan for 2024
 - (c) Status of implementation of the 2022 and 2023 Internal Audit Plans
 - (d) Environment for the work of the OIA
 - (e) Amendments to the OIA Charter
 - (f) Selection of External Assessor on the work of the Office of Internal Audit

- (g) Follow-up on recommendations of the Office of Internal Audit
- 4. Oversight of External audit matters
 - (a) Approval process of the financial statements
 - (b) Financial Statements of the Court for the year 2022
 - (c) Financial Statements of the Trust Fund for Victims for the year 2022
 - (d) Performance audits assignments by the External Auditor
 - i. Performance audit report on legal aid
 - ii. Update on the status of the work of the performance audit on cybersecurity
 - (e) Follow-up on recommendations of the External Auditor
- 5. Audit Committee matters
 - (a) Amendments to the Charter of the Audit Committee
 - (b) Follow-up on recommendations of the Audit Committee
 - (c) Work plan of the nineteenth session of the Audit Committee
 - (d) Dates of the nineteenth and twentieth sessions of the Audit Committee
- 6. Other matters

b. Participation of observers

7. The First Vice-President of the Court, Judge Luz del Carmen Ibáñez Carranza, delivered the welcoming remarks on behalf of the Court and the Registrar of the Court briefed the AC on a number of matters. Representatives from different offices presented their reports, and the Director of the Office of Internal Audit summarized the main findings and recommendations of the internal audit reports. The Director of the Audit of the Board of Audit and Inspection of Korea (“the BAI”), Mr. Yangchan Cho, gave a presentation on the financial statements of the Court and the Trust Fund for Victims together with the performance audits.
8. The AC wished to thank all the observers for their presentations, which provided important contextual background information for the deliberations of the Committee.

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

c. Ethics

1. Update on the Court-wide Ethics Charter

9. At its seventeenth session in December 2018,¹ the Assembly took note of the External Auditor’s recommendation that the Court develop and publish an ethics charter.
10. At its seventeenth session,² the AC noted that while the completion of a Court-wide Ethics Charter was expected by September 2022, due to the significantly higher number of sections and offices of the Court than anticipated expressing their interest in participating in the project, the initiative was now expected to be completed during the second quarter of 2023.
11. The AC had before it the “Update on the development of a Court-wide Ethics Charter.”³

¹ *Official Records of the Assembly of States Parties to the Rome Statute of the International Criminal Court, Seventeenth session, The Hague, 5 - 12 December 2018*, (ICC-ASP/17/20), vol. I, part III, ASP/17/Res.4, Section M, para. 6.

² AC/17/5, para. 19.

³ AC/18/10.

COMMENTS

12. The AC noted the further delay in issuing the ethics charter and acknowledged the Registrar's involvement and the guidance provided on the next procedural steps, which is expected to be presented to the Principals of the Court by the end of 2023 for validation and adoption. The AC reiterated that while an Ethics Charter is the foundation document on which a robust ethics and internal justice system can be built, much work in this area still needed to be done and should be given priority.

13. **The Audit Committee requested that the Court submit the adopted Court-wide Ethics Charter at its nineteenth session in March 2024.**

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

14. The OIA submitted three internal audit reports:

i. Audit of the Victims and Witnesses Section's Policy on Sexual Exploitation and Abuse

15. The Audit⁴ was part of the 2022 audit plan and its overall objective was to assess whether the operational preventive measures for the management of interactions between the Victims and Witnesses Section ("VWS") staff and beneficiaries set out the VWS Sexual Exploitation and Abuse (SEA) Policy have been effectively implemented by the Section. In addition, the Audit assessed the effectiveness of the SEA awareness programme for VWS staff and their access to the relevant SEA Policy and associated materials.

ii. Audit on OTP management of physical and electronic evidence

16. The Audit⁵ was part of the approved 2022 annual audit plan and its overall audit objective was to assess the adequacy of the measures taken within the Information and Knowledge Management Section to ensure the registration of physical and electronic evidence and maintain their integrity to effectively support the ICC judicial process.

iii. Audit of the procurement of RelativityOne - OTP

17. The Audit⁶ was part of the 2023 annual audit plan and its overall audit objective was to provide assurance to the Prosecutor and the Registrar that the procurement of RelativityOne software was carried out in accordance with the established Financial Regulations and Rules.

COMMENTS

18. The AC considered the three audit reports and made the following observations.

19. Audit of the Victims and Witnesses Section's Policy on Sexual Exploitation and Abuse: The AC noted that the VWS had a PSEA policy, which had been in place for several years before the Court promulgated the PSEA on March 2023 based on the UN one. The AC noted that there were no discrepancies between the VWS PSEA policy and the UN one. The identification of detainees as a vulnerable group was also noted.

20. Audit on OTP management physical and electronic evidence: The OTP welcomed the audit and stated that while it helped structure the right policies going forward, it was concerning that the audit had uncovered so many significant deficiencies in this critical area. It also noted with concern that despite the fundamental importance of secure physical and electronic evidence and the weaknesses identified, that deficiencies in this

⁴ AC/18/2.

⁵ AC/18/8.

⁶ AC/18/9.

area had not risen to the level of being identified as a key institutional risk through the risk management process. The migration to RelativityOne will address a number of the audit deficiencies identified.

21. Audit of the procurement of RelativityOne – OTP: It was noted that OTP RelativityOne presented the best technical offer – in particular because the system is automatically updated whereas the old system (Ringtail) had no migration plan and had not been updated for more than ten years. Given the fundamental importance of secure physical and electronic evidence, and that appropriate software is a key component to ensure this, the AC noted with concern that funding had not been made available for the technical platform upgrade for a number of years, and that the eventual procurement had been funded through voluntary member funding, not through regular institutional funding as would be expected for a key institutional system. It is vital that once the voluntary funding runs out, ongoing maintenance is fully funded.

2. OIA annual work plans

a. Work Plan for 2023

22. At its seventeenth session,⁷ the AC noted the lack of clarity in the process to approve and validate the 2023 draft audit plan, despite the OIA having already started to implement the plan, and decided to follow up on these matters at its future sessions.

23. The amendment of the reporting lines of the OIA was not approved by the Assembly, rather States Parties postponed its discussion to 2023. However, in its response to the query received dated 12 June 2023, the Court stated that “the OIA 2023 Work Plan was validated by each Organ separately, subject to any further comments by the Audit Committee. The Chief of Staff of Registry sent the OIA 2023 Work Plan to the Chef de Cabinet of Presidency and to the Adviser to the Prosecutor. They endorsed the OIA Work Plan through emails mid-December. The intention was that the Work Plans of the OIA be also presented to and formally endorsed by the Coordination Council in the future.” Furthermore, at the audit of the procurement of RelativityOne, the OIA stated that “The Immediate Office of the Registrar (IOR) coordinated the validation of the amended 2023 Annual Audit Plan by the Principals and confirmed through email (dated on 16 December 2022) the acceptance of the plan by the OTP.”

COMMENTS

24. The AC discussed the approval process for the OIA workplan, and the one more generally for 2023. The AC noted that:

- i. The OIA workplan should have been approved by CoCo on a timely basis so that the OIA can perform audits based on an institutionally approved plan.
- ii. The level of assurance in the IT area is currently insufficient as assignments were delayed until the second half of the year.
- iii. The planning engagement sometimes caused delays due to the unavailability of auditees who were on leave.
- iv. Assignment of staff to audits needs to be streamlined. Currently auditors are assigned to multiple audit assignments, and any delay in one audit or leave taken by an auditor impacts and delays the auditor’s other audit assignments.

b. Draft Work Plan for 2024

25. The AC received the “Draft Work Plan of the Office of Internal Audit for 2024”,⁸ which was developed in line with the Strategic Plan of the Court, the Office of the Prosecutor’s Strategic Plan and the Registry Strategic Plan for the period of 2023-2025. The OIA draft workplan contained ten audit assignments.

⁷ AC/17/5, para. 31.

⁸ AC/18/5.

26. The Committee considered the draft workplan of the OIA for 2024.

COMMENTS

27. The AC noted that the 2024 work plan was prepared on a risk-based approach taking into consideration the Court's new strategic plan. The AC noted that the 2024 workplan consists of ten audit assignments together with ad-hoc advisory services/assistance with non-audit related Court activities.

28. The Director of the OIA informed the AC that the workplan was sent to the Court's officials for comments, and it is expected that this workplan will be ready in autumn 2023.

29. **The Audit Committee suggested that the OIA maintain a multi-year rolling workplan.**

3. Status of implementation of the 2023 Internal Audit Plan

30. The AC considered the "Status of Implementation of the 2023 Internal Audit Plan".⁹ As of 16 June 2023, out of the nine audit assignments for 2023, the OIA had completed four assignments and started three audit assignments and two out of three advisory services.

COMMENTS

31. The AC took note of the status of implementation of the 2023 Internal Audit Plan. The Director of the OIA highlighted the impact of management availability and cooperation on the Internal Audit Delivery. While the AC acknowledged Management's response and efforts to improve the level of cooperation, the AC still raised concerns about the current level of assurance and internal audit delivery.

32. **The Audit Committee requested that the Court's management work with the OIA to improve the planning and scoping of engagements.**

33. The AC noted that the number of outstanding recommendations remained high and that the outstanding recommendations related to areas such as IT and security, which were priority and risk areas for the Court.

34. **The AC questioned why these recommendations remained outstanding given their importance and requested that Management work with the OIA to implement the outstanding recommendations. The AC also requested that the OIA work with Management to assess which recommendations were no longer applicable or required refinement.**

35. It was noted that Management and the OIA agree on the need to work together in a concerted effort in order to implement outstanding recommendations.

36. Overall, the AC reiterated the importance of "Tone of the Top". Unless there were clear signals that Senior Management was fully supportive of the importance of the internal audit function, audit work and follow up of recommendations would not be accorded the required priority. Without this if there were to be a significant access control breach or security incident it would be difficult to explain and defend.

4. Environment for the work of the OIA

37. At its seventeenth session,¹⁰ the AC decided to follow up on the issue of an appropriate enabling environment for the OIA's important work at its next meeting in July 2023. The OIA briefed the AC on the implementation of the audit recommendations in 2022.

COMMENTS

38. The AC noted, as in Section 3 above, that while acknowledging that Management have competing priorities, it was important that internal audit work be given high priority, and Management and the OIA

⁹ AC/18/7.

¹⁰ AC/17/5, para. 55.

need to work together to accomplish this. The new OIA reporting line may assist with this by signalling the importance given to the internal audit function.

5. Amendments to the OIA Charter

39. At its seventeenth session,¹¹ the AC noted that there were two recommendations open that are connected to IER recommendation No. 367 “Charter of the OIA”. The AC discussed at length the draft Charter and considered that, as the Charter of the OIA is a key document, the AC would continue its deliberations and provide inputs at its next meeting in July 2023.

COMMENTS

40. **The Audit Committee recommended that the distinction between consulting and advisory services within the Charter be further clarified.**

41. **The Audit Committee reviewed the OIA Charter and submitted its comments and requested that it be updated at its nineteenth session.**

6. Selection of External Assessor on the work of the Office of Internal Audit

42. At its seventeenth session,¹² the Audit Committee recommended that the Court finalize the procurement process for external assessment services involving the Office of Internal Audit and provide it with an update at its eighteenth session in July 2023.

43. The Court briefed the Committee on the outcome of the selection process of the External Assessor for the Office of Internal Audit.

COMMENTS

44. The AC noted that the local IIA chapter was selected to perform the external assessment in mid-July 2023, and that the external assessment is planned to be performed in January 2024, depending on the availability of the parties involved.

45. The AC noted that the request for propose had been sent a fairly large number of qualified service providers and that the offer received from the local IIA chapter seemed the most suitable. The AC also noted that if there were any reservations about the service provider put forward, the Court could also consider inviting the Big Four or second tier audit firms to provide a proposal. However, based on the information provided by Management, the AC was comfortable with the procurement and selection process outlined, reiterating the need for an assessor with appropriate experience of international organisations.

46. **In line with standard practice, the Audit Committee requested a meeting with the External Assessor during the performance of the external assessment.**

7. Follow-up on recommendations of the Office of Internal Audit

47. At its sixteenth session,¹³ the Audit Committee recommended that the Office of Internal Audit report on the status of the outstanding recommendations at its eighteenth session.

COMMENTS

48. The AC took note of the follow-up on the recommendations of the OIA.

¹¹ AC/17/5, paras. 51 and 59.

¹² AC/17/5, para. 61.

¹³ AC/16/5, para. 107.

49. As noted in Section 3. above, the AC reiterated that a clear signal by senior management that it pays attention to the status of implementation of audit recommendations has a direct impact on the priority accorded by managers responsible for implementation.

c. Oversight of External audit matters

1. Approval process of the financial statements

50. At its seventeenth session,¹⁴ the Committee had an extensive discussion with the External Auditor and Management on the timing of various key steps and the parties involved in the approval of the financial statements and decided to revisit the issue at its eighteenth session in July 2023.

COMMENTS

51. The AC had on numerous occasions communicated to the External Auditor that it expected to meet with the External Auditor prior to the audit opinion being signed. This is common practice to ensure that the External Auditor has received all relevant inputs and perspectives prior to rendering an opinion on the financial statements. In the light of this the AC was extremely disappointed that the External Auditor had signed its audit opinion before meeting with the AC.

52. **The Audit Committee conveyed to the External Auditor that it would continue this discussion during the course of the next financial statement audit cycle.**

2. Financial Statements of the Court for the year 2022

53. The AC noted that the External Auditor had provided an unmodified opinion on the financial statements of the Court for the financial year ended 31 December 2022.

COMMENTS

54. In the Final audit report on the financial statements of the Court for the year ended 31 December 2022 the External Auditor recommended that the Court comprehensively review its Staff Regulations and Rules, Administrative Instructions and Guidelines given that the purpose of ICC Regulation 3.1 to be in conformity with UN Staff Regulations and Rules in order to strengthen the efficiency of the staff costs budget.

55. The AC noted that the Court had rejected the recommendation to undertake a review of all sets of rules to align them with that of “the UN’s in totality”. At the outset, the Court noted that there is no one set of rules common to all UN organisations. While the External Auditors seem to have made reference to the UN Secretariat set of rules, there is a variety of sets of rules within the common system – all of which vary in some way.

3. Financial Statements of the Trust Fund for Victims for the year 2022

56. The AC noted that the External Auditor had provided an unmodified opinion on the financial statements of the Trust Fund for Victims for the financial year ended 31 December 2022.

COMMENTS

57. The AC discussed with the External Auditor the financial statements of the TFV. In this regard the AC was not convinced by the External Auditor’s interpretation of the relevant accounting standard (IPSAS 19: “Provisions, Contingent Liabilities and Contingent Assets,”) concerning the liability and obligations with regard to the provision accounted for as a result of the reparations orders issued by Chambers. The External Auditor considered that the convicted person and the TFV shared liability whereas the TFV and the AC disagreed.

58. Management and the AC’s view arises from the following. The Standard states that:

“Recognition

Provisions

22. A provision shall be recognized when:

¹⁴ AC/17/5, paras. 73-76.

- (a) An entity has a present obligation (legal or constructive) as a result of a past event.
 (b) It is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and
 (c) A reliable estimate can be made of the amount of the obligation.

If these conditions are not met, no provision should be recognized”

59. The AC questioned if under the accounting standard a third party (in this case the TFV) can assume a liability that has already been legally assigned via a court order to another party (the convicted party). If there is already a present obligation that rests with this party, is it reasonable for a third party to assume part of this obligation in the form of a constructive obligation? The AC noted that this might have been the type of scenario the accounting standard intended to prevent.

60. The AC urged Management to continue discussions with the External Auditor on this matter (Recognition of liability) during the next financial statement preparation cycle.

4. Performance audit assignments by the External Auditor

i. Performance audit report on legal aid

61. The External Auditor submitted the “Performance Audit Report on Legal Aid”.¹⁵ The objectives of this audit were to assess and improve the effectiveness, efficiency, and economy of the administrative processes of the legal aid system and the allocation of available resources.

62. The External Auditor presented the performance audit report to the Committee.

COMMENTS

63. The AC noted the important deficiencies highlighted by this audit, and that the Registry has created a specific unit to focus on judicial cooperation that will focus on indigence assessment and follow up on outstanding cooperation.

64. The AC noted that the legal aid reform is at its final stages and that it will be submitted to the CBF for its consideration before it is approved by the Assembly.

ii. Update on the status of the work of the performance audit on cybersecurity

65. The AC noted that the External Auditor was discussing the scope of the audit assignment with the Court.

COMMENT

66. AC noted that the scope of this audit is to be decided in consultation with the Court, having regard to the need to maintain data confidentiality. The AC stressed the need for robust policies in this important area.

5. Follow up on recommendations of the External Auditor

67. At its sixteenth session,¹⁶ the Committee recommended that the External Auditor brief it on the status of implementation of the outstanding recommendations at its eighteenth session in July 2023.

COMMENT

68. The AC noted the pending recommendations of the External Auditor and recommended that the External Auditor brief it on the status of implementation at its nineteenth session in March 2024.

¹⁵ AC/18/4.

¹⁶ AC/16/5, para. 103.

d. Audit Committee matters

1. Amendments to the Charter of the Audit Committee

69. At its twenty-first session,¹⁷ the Assembly welcomed the initial consideration of the proposed amendments to the Charter of the Audit Committee and requested that the Bureau through the Budget Management Oversight facilitation continue discussions on these amendments in the first quarter of 2023, taking into account both the positive assessment of the relevant recommendation of the Independent Expert Review report as reflected in a separate report submitted to the Bureau of the Assembly on 27 June 2022 by the facilitation, and the subsequent technical deliberations to determine the appropriate international audit standards.

70. At its seventeenth session,¹⁸ the Committee continued to review the AC Charter to ensure that it reflected the current organisational context and was in line with the IIA Standards and best practice. The Committee will discuss the reviewed AC Charter with the newly appointed focal point for Budget Management Oversight.

COMMENT

71. The Audit Committee shared its Charter with the BMO for consideration at its facilitation.

2. Follow-up on recommendations of the Audit Committee

72. At its sixteenth session,¹⁹ the Committee was satisfied with the follow-up on the implementation of its recommendations made by the Executive Secretary and requested that he report on the recommendations and their implementation at its eighteenth session in July 2023.

COMMENT

73. **The Audit Committee was satisfied with the update provided and requested that the Executive Secretary update it at its twentieth session.**

3. Draft programme of the next session and dates of the nineteenth and twentieth sessions

74. The Committee discussed the draft programme for the nineteenth session and decided to hold the nineteenth and twentieth sessions of the Audit Committee from 4 to 6 March 2024 and from 29 to 31 July 2024 respectively.

¹⁷ *Official records...Twenty-first session...2022* (ICC-ASP/21/20), vol. I, part III.A, ICC-ASP/21/Res.1, I. Audit, para. 5.

¹⁸ AC/17/5, para. 87.

¹⁹ AC/16/5, para. 110.

Annex I: List of documents

Title
Provisional agenda of the eighteenth session of the Audit Committee
Final Audit Report of the Victims and Witnesses Section's on the Policy on Sexual Exploitation and Abuse
Draft Work Plan of the Office of Internal Audit for 2024
Performance Audit Report on Legal Aid
Implementation of Audit Recommendations: Situation as at 31/05/2023
Status of implementation of the 2023 Audit Plan as per 16 th June, 2023
Final Report of the Audit on OTP management of Physical and Electronic evidence
Audit of the procurement of RelativityOne - OTP
Update on the development of a Court-wide Ethics Charter
Update for the eighteenth session of the Audit Committee on the External Assessment of the Office of Internal Audit
Financial statements of the International Criminal Court for the year ended 31 December 2022 - draft
Financial statements of the Trust Fund for Victims for the year ended 31 December 2022 – draft

* Sharing of OIA reports: At its sixth session,²⁰ the Assembly 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 Office of the Internal Auditor to any State Party if so requested, and in so doing, take appropriate measures to safeguard confidential or personal information”. All requests for information must be channelled through the Registrar.

** Reports can be checked with the Court.

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