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Audit Committee

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

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Executive Summary

1. This report provides a summary of the findings and recommendations of the twentieth session of the Audit Committee (“AC”) of the International Criminal Court, which was held in The Hague from 29 to 31 July 2024. During its twentieth session, the AC focused on: (a) ethics; (b) risk management; (c) oversight of internal audit matters; (d) oversight of external audit matters; (e) Audit Committee matters; and (e) other relevant matters.
2. The AC convened at a critical juncture, facing a **convergence of significant risks**. In previous meetings, the AC had deliberated on the data breach incident, assessing its potential implications for the organization’s future. While the AC reviewed and evaluated mitigation strategies for the incident, an ongoing risk remains due to the ever-evolving nature of malicious cyber tools and the diverse range of actors capable of deploying them. Additionally, the high-profile cases currently under the Court’s consideration are attracting intense international scrutiny, carrying the potential for substantial consequences.
3. Under **ethics**, the Court believes that further efforts to internalize its core values within its culture are a prerequisite for developing a written Ethics Charter. The AC acknowledged this perspective but reiterated its position that the creation and adoption of a formal Ethics Charter are essential foundations for fostering an enabling work culture and an effective internal justice system. The Audit Committee requested that the Court submit an initial draft at its twenty-first session in February 2025.
4. Under the topic of **Risk Management**, the AC commended the significant enhancement in the overall risk management process. In addition to reviewing the twelfth update report, the AC also discussed with management elements of the risk mitigation plans, which, for reasons of confidentiality, were not included in the report. The AC underscored the need for a continuous review of risks and risk response in light of the dynamic nature of significant risk being faced at the current time.
5. As part of its **oversight of internal audit matters**, the AC, while acknowledging the explanation of the Director of the OIA for the slow rate of outputs thus far and her plans to adjust the work plan for the remainder of the year, remains concerned about the significantly low number of outputs. Internal audit outputs are essential for maintaining a healthy compliance environment and continuously examining the effectiveness of business processes. The AC appreciated both the form and substance of the gap analysis presented by the OIA on the new 2024 Global Internal Audit Standards from the Institute of Internal Auditors. The AC reiterated the need for management to pay close attention to the outstanding recommendations in particular and ensure proper actions.
6. On the topic of **oversight of external audit matters**, The AC noted that the External Auditor (the Board of Audit and Inspection of the Republic of Korea (“BAI”)) had provided an unmodified opinion on the Financial Statements of the Court and the Trust Fund for Victims for the financial year ended 31 December 2023. The AC received an update on the status of discussions between management and the BAI regarding the treatment and recognition of liability. The AC discussed with management and the BAI an appropriate framework for ongoing discussions. This framework aims to ensure clarity around the interpretation of processes and decision-making within the Court and the Trust Fund for Victims, thereby providing further clarity on the sources of differing interpretations. The AC commended the comprehensive performance audit report on cybersecurity by the BAI and noted that it will be an important contribution for the set of initiative underway to address the risks.
7. Under **Audit Committee matters**, noting that the draft Audit Committee Charter will be discussed at the upcoming Budget Management Oversight (“BMO”) meeting, the AC reiterated that the draft Charter presented is appropriate and embodies best practices.

8. The AC took note of the **report of the Independent Oversight Mechanism (“IOM”) on the evaluation of the Secretariat of the Assembly**. The evaluation report detected a number of important deficiencies in the management of the Secretariat. It acknowledges that a more rational structure for the delivery of the ASP Secretariat functions is needed. In terms of the secretarial support to the Audit Committee, it is imperative that the person in this role has relevant background and expertise in the areas overseen by the Audit Committee. Given the scope and complexity of these areas, it is also important that the Secretary be of appropriate seniority, and certainly not lower than a P-5 level. The support should also be provided both to the Audit Committee and the Committee on Budget and Finance (“CBF”), facilitating the identification and coordination of linked issues being addressed by both Committees. The AC/CBF function also needs to be adequately resourced. The current set-up of services provided to the AC, which according to the report enjoys “strong sentiment of overall satisfaction”, is appropriate and should be kept in a future restructured Secretariat.

9. Under **Other matters**, the AC engaged in discussions with the Registrar, notably, focusing on cybersecurity and the ethics framework. It is crucial for the AC to continue addressing these issues moving forward. The discussions laid a solid foundation for ongoing dialogue and development in these critical areas.

I. Introduction

1. In accordance with its Charter, the Audit Committee (“AC”) held its twentieth session from 29 to 31 July 2024 in The Hague at the seat of the Court.
2. The present report summarizes the main outcomes and comments made by the AC at its twentieth session. The documentation considered by the AC is listed in annex I to this report.
3. The report of 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 (“IOM”), 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. Opening of the session

Attendance and services for the twentieth session

4. The AC held six meetings during its twentieth session, which 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.

Adoption of the agenda and organization of work

6. The AC adopted the following agenda for its twentieth 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 Core Values and the development of a Court-wide Ethics Charter¹
 3. Risk management
 - (a) Twelfth update report on risk management at the Court²
 4. Oversight of internal Audit matters
 - (a) Audit reports of the Office of Internal Audit
 - (b) Status of implementation of the 2023 and 2024 Internal Audit Plans

¹ Report of the Audit Committee on the work of its nineteenth session, AC/19/5, para. 20.

² *Ibid.*, para. 94.

- (c) Draft Work Plan for 2025
 - (d) Follow-up on recommendations of the Office of Internal Audit
 - (e) Presentation: Gap analysis³ on major differences between current and new GIAS requirements⁴
5. Oversight of External audit matters
- (a) Approval process of the financial statements⁵
 - (b) Financial Statements of the Court for the year 2023
 - (c) Financial Statements of the Trust Fund for Victims for the year 2023
 - i. Update on the recognition of liability at the Financial Statements of the Trust Fund for Victims⁶
 - (d) Performance audit report on cybersecurity
 - (e) Follow-up on recommendations of the External Auditor
6. Audit Committee matters
- (a) Amendments to the Charter of the Audit Committee⁷
 - i. Evaluation of the Secretariat of the Assembly of States Parties
 - (b) Follow-up on recommendations of the Audit Committee⁸
 - (c) Work plan of the twenty-first session of the Audit Committee
 - (d) Dates of the twenty-first and twenty-second sessions of the Audit Committee
7. Other matters
- (a) Briefing by the Registrar
 - (b) Briefing on the Court's budget process
 - (c) Activity report of the Ombuds⁹
 - (d) Update on any fraud cases at the Court

Participation of observers

7. The AC met in a private session with the Registrar of the Court who apprised the members of the Committee of the state of affairs.

8. Representatives from the Registry provided updates on the developments of the Ethics Charter, the report of the Court on the implementation of OIA recommendations, and the twelfth update report on risk management, among others.

9. The AC met in a private session with the Director of the Office of Internal Audit ("OIA"), as per best practices.¹⁰ The Director provided the AC with a status update on the 2023 and 2024 Internal Audit Plans and their implementation, the 2025 proposed plan, the Global Internal Audit Standards ("GIAS") amendments

³ *Ibid.*, para. 36.

⁴ The new Global Internal Audit Standards (GIAS), released January 9, 2024, will become effective January 9, 2025.

⁵ AC/17/5, para. 67; AC/18/5, para. 52; and AC/19/5, para. 80.

⁶ AC/19/5, para. 85.

⁷ *Official records of the Assembly of States Parties to the Rome Statute of the International Criminal Court, Twenty-first session, The Hague, 5-10 December 2022 (ICC-ASP/21/20)*, vol. I, part III.A, ICC-ASP/21/Res.1, I. Audit, para. 5; AC/17/5, para. 87.

⁸ AC/18/5, para. 73.

⁹ AC/19/5, para. 109.

¹⁰ [Reviewing and assessing financial statements: Audit committee questions \(kpmg.com\)](#) Reviewing and assessing financial statements; Audit Committee Questions Audit Committee Institute part of KPMG Board Leadership Centre.

and their impact on the work of internal audit, as well as input on the implementation status of internal audit recommendations.

10. The AC met in a private session with the External Auditor, the Bureau of Audit and Inspection of the Republic of Korea (“BAI”), as per best practices.¹¹ The External Auditor briefed the AC on the financial statements of the Court and the Trust Fund for Victims for the year ending 31 December 2023, the performance audit on cybersecurity and the work plan for 2025.

11. The AC wished to thank all the observers for their presentations, which provided important contextual background for the deliberations of the Committee.

Welcoming remarks by the President

12. The President of the Court, Judge Tomoko Akane (Japan) delivered the welcoming remarks.

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

General Observations

13. The AC convened at a critical juncture, facing a convergence of significant risks. In previous meetings, the AC had deliberated on the data breach incident, assessing its potential implications for the organization’s future. While the AC reviewed and evaluated mitigation strategies for the incident, an ongoing risk remains due to the ever-evolving nature of malicious cyber tools and the diverse range of actors capable of deploying them. Additionally, the high-profile cases currently under the Court’s consideration are attracting intense international scrutiny, carrying the potential for substantial consequences.

14. With specific reference to cybersecurity issues, these challenges are highly complex and involve multiple parties within the Court to analyse and develop appropriate recommendations. Specific initiatives will be discussed later in the report, where the AC recommended, and management accepted, that these initiatives be coordinated in terms of scope and recommended actions. This coordination ensures a coherent and focused response to this significant threat situation.

Ethics

1. Update on the Core Values and the development of a Court-wide Ethics Charter

15. At its seventeenth session in December 2018, the Assembly took note of the External Auditor’s recommendation that the Court develop and publish an ethics charter.

16. At its eighteenth session, the AC requested that the Court submit the adopted Court-wide Ethics Charter at its nineteenth session in March 2024.

17. At its nineteenth session, the AC reiterated its request to receive an initial draft of the Ethics Charter, as well as a draft plan for implementation, by its twentieth session in July 2024.

18. The Court submitted an “*Update on the Core Values and the development of a Court-wide Ethics Charter*”¹² whereby it indicated that the Principals of the Court had adopted the Core Values of the Court (Integrity, Accountability, Inclusion and Fairness), and were working to integrate them in the Court’s framework, strategies and operations.

19. The Court was evaluating the considerations surrounding the creation of an ethics function, including through benchmarking against solutions adopted at similar organizations. It will continue to examine the question in 2025.

¹¹ *Ibid.*

¹² AC/20/3.

COMMENTS

20. The Court believes that further efforts to internalize its core values within its culture are a prerequisite for developing a written Ethics Charter. The AC acknowledged this perspective but reiterated its position that the creation and adoption of a formal Ethics Charter are essential foundations for fostering an enabling work culture and an effective internal justice system.

21. **The Audit Committee requested that the Court submit an initial draft at its twenty-first session in February 2025.**

Risk Management**1. Twelfth update report on risk management at the Court**

22. The AC reviewed a copy of the risk register, as well as receiving an update on the status of implementation of mitigating actions,¹³ against the background of the broader risk profile of the Court at this time as discussed earlier.

COMMENTS

23. The AC commended the significant enhancement in the overall risk management process. In addition to reviewing the twelfth update report, the AC also discussed with management elements of the risk mitigation plans, which, for reasons of confidentiality, were not included in the report.

24. The AC underscored the need for a continuous review of risks and risk response in light of the dynamic nature of significant risk being faced at the current time.

Oversight of internal audit matters**1. Status of implementation of the 2023 and 2024 Internal Audit Plans****i. Update on the work plans for 2023 and 2024**

25. The OIA submitted an update on the status of implementation of the 2024 Audit Plan for Q2, dated 28 June 2024.

26. During the plan period, only one audit engagement had been completed in full, and had already been discussed during the nineteenth session of the AC. One advisory service, “*Lessons Learned on the transitional mandate of the first focal point on gender equality*”, had also been completed during the period.

COMMENT

27. The AC, while acknowledging the explanation of the Director of the OIA for the slow rate of outputs thus far and her plans to adjust the work plan for the remainder of the year, remains concerned about the significantly low number of outputs. Internal audit outputs are essential for maintaining a healthy compliance environment and continuously examining the effectiveness of business processes.

ii. Pending Audit Assignments

28. The Director of the OIA updated the Committee on the status and planning for the implementation of the remaining audits and advisory services that were included in the 2024 approved Audit Plan.

a. Audit of IT Security – Awareness and Training

b. Audit of personnel protective security measures: elected officials and investigators

¹³ AC/20/4 and AC/20/4/Annex.

- c. Administrative and financial controls in Country Offices: review of completed self-assessment questionnaire and testing
- d. Audit of the management of Dependency allowance
- e. Advisory service: Review of the management of Information Security risks within the OTP

COMMENT

29. **Noting that there are various reviews of IT security in view of the risk exposure of the Court, the Audit Committee urged the Office of Internal Audit (OIA) to ensure that its audit work and findings are integrated into a holistic information security response.**

iii. **Draft Audit Plan for 2025**

30. The AC had before it the “Draft Work Plan of the Office of Internal Audit for 2025”, dated 18 June 2024. The OIA planned to perform seven audits and three advisory services in 2025.

COMMENT

31. **The Audit Committee recommended that the Office of Internal Audit (OIA) consider the timing and sequencing of advisory engagement number 2 (“Lessons learned of the crisis management of the cybersecurity attack”) and engagement number 7 (“Gap analysis of the Business Continuity Plan at the ICC”) to ensure efficiency and avoid overlap.**

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

32. On 14 June 2024, the OIA submitted the “*Report on the Implementation of Audit Recommendations for the 1st semester of 2024*”.

33. As at 1 January 2024, 85 audit recommendations were “Open”, resulting from 22 audit reports issued between 2019 and 2023. During the first months of 2024 (until June 2024), two new internal audits were finalized, generating three additional recommendations (all of them had an implementation plan developed). During the first semester of 2024, eight recommendations had changed status, as they were implemented. Therefore, as at 15 June 2024, 80 audit recommendations were “Open”, from 21 audit reports issued between 2019 and June 2024 (see table 1 for details).

Table 1: Aging of recommendations by the Internal Audit Office

Year issued	No. issued	Implemented within years:			Total implemented	Total closed	Total Risk accepted	Total Not accepted	Total Open	% Open
		1 - 2 y	2 - 3 y	3 - 4 y						
2019	28	6	1	1	8	1	1	6	12	43%
2020	31	9	1	0	10	1	0	9	11	35%
2021	24	7	3	0	10	0	0	1	13	54%
2022	42	12	1	0	13	0	0	9	20	48%
2023	27	3	0	0	3	0	2	1	21	78%
2024	3	0	0	0	0	0	0	0	3	100%
Total	155	37	6	1	44	2	3	26	80	52%
%	100%	24%	4%	1%	28%	1%	2%	17%		

COMMENT

34. The AC reiterated the need for management to pay close attention to the outstanding recommendations in particular and ensure proper actions.

3. Gap analysis on major differences between current and new GIAS requirements

35. On 13 February 2024, and during its nineteenth session, the AC had received the report on the internal audit function of the ICC conducted by the External Quality Assessor, IIA Netherlands Quality Assessment (“KIN”), and thanked them for the evaluations and conclusions contained therein.

36. The AC requested the external assessor to provide additional information, specifically regarding how the recently issued new Global Internal Audit Standards (“GIAS”) standards would impact the work of the OIA. The external assessor suggested that the OIA conduct a gap analysis to identify the major differences between the current situation and the new requirements of the GIAS.

37. The AC had before it the “*Report on the new 2024 Global Internal Audit Standards from the Institute of Internal Auditors (IIA): Main changes, consequences and action plans of the OIA*”. The latter underscored the main focus points of the OIA, as well as their proposed action plans to respond to the new standards.

COMMENT

38. The AC appreciated both the form and substance of the gap analysis presented by the OIA on major differences between the current and new GIAS requirements. The AC noted that the action plan relating to the continuation of current professional development is based on the competency assessment and gap analysis.

Oversight of External audit matters

1. Approval process of the financial statements

39. At its eighteenth session,¹⁴ the Audit Committee conveyed to the External Auditor that it would continue the discussion on the approval process of the financial statements during the course of the next financial statement audit cycle.

40. At its nineteenth session,¹⁵ the AC acknowledged the External Auditor’s concerns about the timing of key steps and the parties involved in approving financial statements, as well as its position that certain practices might compromise independence and contravene regulations. Nonetheless, the AC maintained that having a final meeting with the External Auditor to discuss relevant inputs and perspectives does not constitute an attempt to influence findings. Instead, it aligns with open communication and good practice.

41. The AC revisited the approval process of the financial statements with the External Auditor in a private session.

2. Financial Statements of the Court for the year 2023

42. The AC noted that the External Auditor (BAI) had provided an unmodified opinion on the Financial Statements of the Court for the financial year ended 31 December 2023.

3. Financial Statements of the Trust Fund for Victims for the year 2023

43. The AC noted that the External Auditor (BAI) had provided an unmodified opinion on the Financial Statements of the Trust Fund for Victims for the financial year ended 31 December 2023.

i. Update on the recognition of liability in the Financial Statements of the Trust Fund for Victims

44. At its eighteenth session, the AC urged management to continue discussions with the External Auditor on the matter of the recognition of liability during the next financial statement preparation cycle.

45. At its nineteenth session, the AC discussed the recognition of liability and provisions of the Financial Statements of the Trust Fund for Victims. The Korea Institute of Public Finance (KIPF) submitted an opinion to the Trust Fund in September 2023 and the Court commented on said paper. The Court submitted a copy of

¹⁴ AC/18/5, para. 52.

¹⁵ AC/19/5, para. 80.

the opinion paper, as well as comments from the Court and the TFV. The report on the topic prepared through a consultant has not yet been finalized.

46. The AC received an update on the status of discussions between management and the BAI regarding the treatment and recognition of liability. The BAI had obtained technical opinions from a couple of qualified parties to support its position.

COMMENTS

47. The AC requested the External Auditor to provide copies of these opinions to further gain a better understanding of the issues.

48. Additionally, the AC discussed with management and the BAI an appropriate framework for ongoing discussions. This framework aims to ensure clarity around the interpretation of processes and decision-making within the Court and the Trust Fund for Victims, thereby providing further clarity on the sources of differing interpretations.

4. Performance audit report on cybersecurity

49. In its nineteenth session,¹⁶ the AC noted that the External Auditor would be conducting a performance audit on cybersecurity within the Court. It encouraged fostering close cooperation to ensure alignment of scope and effective communication between teams working on cyber issues. By doing so, the work of the External Auditor can mutually reinforce and enhance the Court's cybersecurity efforts.

50. The External Auditor submitted a redacted version of the "*Performance Audit Report on Cybersecurity*". The audit aimed to "assess and analyze the status of the ICC's information security with the aim of enhancing confidentiality, integrity and availability" and reviewed mainly the governance of information security, risk management and the status of controls.

51. The report highlighted vulnerabilities to risks of security breach of confidentiality, integrity, and availability of information. It also stressed that the Court needed to make more efforts to implement the action plans for the OIA's recommendations on this matter resulting from previous and consistent audits.

52. The External Auditor made eight recommendations, including: (1) taking action for ensuring controls confidentiality; (2) taking action for ensuring controls integrity; (3) taking action for ensuring controls availability; (4) Revising the high-level Information Security Policy; (5) Reviewing policies for data classification levels and methods; (6) Increasing the Information Management Government Board's (IMGB) involvement in information security governance, and Ensuring timely reporting of incidents by the IMSS; (7) Defining the Court's risk appetite for non-strategic information security risks; and (8) Allocating sufficient priority and resources to address technical vulnerabilities.

COMMENT

53. The AC commended the comprehensive performance audit report on cybersecurity by the BAI and noted that it will be an important contribution for the set of initiatives underway to address the risks as indicated earlier.

5. Follow-up on recommendations of the External Auditor

54. At its nineteenth session, the AC noted the pending recommendations of the External Auditor and noted that it would continue to follow-up on the status of recommendations.

55. The BAI had made 32 recommendations in the period 2022-2023, of which 12 recommendations were implemented (37.5 per cent), 11 partially implemented (34.4 per cent), and nine not implemented (28.1 per cent), based on data as at 30 June 2024.

¹⁶ AC/19/5, para. 13.

56. The External Auditor provided the AC with an overall view of the status of recommendations made by both the former external auditor and by the BAI.

Audit Committee matters

1. Amendments to the Charter of the Audit Committee

57. At its twenty-first session,¹⁷ the Assembly welcomed the initial consideration of the proposed amendments to the Charter of the Audit Committee (“The Charter”) and requested the Bureau through the Budget Management Oversight facilitation (“BMO”) to continue discussions on these amendments in the first quarter of 2023.

58. On 26 October 2023, revised draft amendments to the Charter, dated 5 May 2023, were communicated to the States Parties. The BMO considered the proposed amendments on 2 November 2023. However, due to additional written comments from States Parties and the ongoing evaluation of the Secretariat of the Assembly by the IOM, the BMO facilitation decided to postpone further discussions until 2024, pending the evaluation outcome.

COMMENT

59. Noting that the draft Audit Committee Charter will be discussed at the upcoming BMO meeting, the AC reiterated that the draft Charter presented is appropriate and embodies best practices.

2. Evaluation of the Secretariat of the Assembly of States Parties

60. The Bureau of the Assembly requested the IOM “to evaluate the work of the Secretariat of the Assembly of States Parties (SASP), focusing on issues of governance, resources, effectiveness, streamlining of functions and geographical representation”. The AC met with the IOM on 29 April 2024 on this matter.

61. On 28 June 2024, the IOM evaluation report was submitted to the President of the Assembly, and subsequently shared with the Chair of the AC. The Bureau invited the Audit Committee’s comments on the evaluation report by 13 September 2024.

COMMENTS

62. The AC took note of the report of the IOM on the evaluation of the Secretariat of the Assembly. The evaluation report detected a number of important deficiencies in the management of the Secretariat. It acknowledges that a more rational structure for the delivery of the ASP Secretariat functions is needed.

63. In terms of the secretarial support to the Audit Committee, it is imperative that the person in this role has relevant background and expertise in the areas overseen by the Audit Committee. Given the scope and complexity of these areas, it is also important that the Secretary be of appropriate seniority, and certainly not lower than a P-5 level. The support should also be provided both to the Audit Committee and the CBF, facilitating the identification and coordination of linked issues being addressed by both Committees. The AC/CBF function also needs to be adequately resourced. The current set-up of services provided to the AC, which according to the report enjoys “strong sentiment of overall satisfaction”, is appropriate and should be kept in a future restructured Secretariat.

64. The Chairman of the AC has informed the President of the ASP accordingly.

3. Follow-up on recommendations of the Audit Committee

65. The Committee was satisfied with the follow-up on the implementation of its recommendations, as reported by the Executive Secretary. It further requested to be informed about the recommendations and their implementation during its twenty-second session in July 2025.

¹⁷ ICC-ASP/21/Res.1, I. Audit, para. 5.

Other matters

1. Briefings by the Registrar

66. During the twentieth session, the AC engaged in multiple discussions with the Registrar. Notably, these discussions focused on cybersecurity and the ethics framework, proving to be highly constructive. It is crucial for the AC to continue addressing these issues moving forward. The discussions laid a solid foundation for ongoing dialogue and development in these critical areas.

COMMENT

67. The Audit Committee reaffirmed the importance of ensuring sufficient funds to implement the mechanisms developed by the Court, and called on all stakeholders to ensure adequate funding, and to support the initiative either through ongoing or ad hoc funding to bring the progress to an appropriate level.

2. Briefing by the Ombuds

68. During a briefing in a closed session, the AC received updates from the Ombuds on the 2023 annual report and was informed about the planned work for 2024.

COMMENT

69. The Audit Committee took note of the work of the Ombuds during 2023 and the progress and maturation of the ombuds function, and looked forward to meeting again with him at its twenty-first session in February 2025.

3. Update on any fraud cases

70. Upon request of the AC, the Head of IOM shared with the AC information provided to the External Auditor on the Risks of Material Misstatement due to Fraud or Error at the Court.

71. The External Auditor requested input from different stakeholders on the Risks of Material Misstatement due to Fraud or Error at the Court. The AC does not routinely receive reports on fraudulent cases. However, it has requested the IOM to provide a regular update on fraudulent cases, to be considered at the July sessions of the Committee.

COMMENT

72. The AC received the written report on cases provided by the IOM. Unfortunately, the schedule did not allow for a meeting with the Head of the IOM at this session. Moving forward, the AC emphasizes the importance of regular and systematic meetings with the IOM, given the significance of its investigative work and its relevance to the broader risk framework. The AC believes that maintaining an independent perspective in this work is crucial and underscores the need for ongoing collaboration between the AC and the IOM.

4. Dates of the twenty-first and twenty-second sessions of the Audit Committee

73. The Audit Committee decided to hold its twenty-first and twenty-second sessions from 24 to 26 February 2025 and from 28 to 30 July 2025 respectively.

Annex I: List of documents

Title
Provisional agenda
Office of Internal Audit - Status of implementation of the 2024 Audit Plan as per 28 March, 2024*
Update on the Core Values and the development of a Court-wide Ethics Charter**
Twelfth update report on risk management at the Court**
Financial Statements of the ICC as at 31 December 2023
Financial Statements of the Trust Fund for Victims as at 31 December 2023
Office of Internal Audit (OIA): Report on the Implementation of Audit Recommendations for the 1 st semester of 2024.*
Office of Internal Audit: draft Work Plan for 2025*
Status of implementation of the 2024 Audit Plan, as per 28 th June, 2024*
ICC Ombuds Office, Annual Report 2023
Office on Internal Audit (OIA): Report on the new 2024 Global Internal Audit Standards from the Institute of Internal Auditors (IIA): Main changes, consequences and action plans of the OIA.*
Final performance audit report on Cybersecurity

* Sharing of OIA reports: At its sixth session,¹⁸ the Assembly requested that “*the Registrar 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*”. All requests for information must be channelled through the Registrar.

** Reports can be checked with the Court.

¹⁸ *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.*