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Report of the Audit Committee on the work of its twenty-third session

Contents

Executive Summary

1. This report outlines the findings and recommendations of the twenty-third session of the Audit Committee ("the Committee") of the Assembly of States Parties to the International Criminal Court ("the Court"), held in The Hague from 9 to 11 February 2026. During its session, the Committee focused on: (a) ethics; (b) IT governance; (c) risk management; (d) oversight of internal audit matters; (e) oversight of external audit matters; and (f) other relevant matters.

2. The Committee took note of the extraordinary situation the Court was facing, and the significant impact on its work.

3. With regard to **ethics**, the Committee welcomed the finalization of the Charter of Ethics and looked forward to the Charter becoming operational. The Committee emphasized the importance of training, awareness-raising and a financial disclosure policy, and requested the Court to provide an update on these elements. The Committee requested the report of the consultant on the establishment of an ethics function at the Court and looked forward to receiving an updated activity report of the Ombuds as well as the Terms of Reference of the Ombuds function.

4. As regards **IT governance**, the Committee took note of the planned transition to new IT applications and underscored the importance of ensuring system compatibility and conducting thorough testing throughout the transition. The Committee further welcomed the progress made and requested the Court to provide a comprehensive update on the cloud strategy and transition, including the possible implications of sanctions and alternative scenarios.

5. On **risk management**, the Committee welcomed the progress made and looked forward to regular updates and further improvements to the risk management function and risk culture at the Court. The Committee recommended that the Court submit an update on risk management, including the particular risks arising from the threat of sanctions.

6. Concerning **oversight of internal audit matters**, the Committee, while acknowledging the efforts made by the Court, noted with concern the delay in the implementation of recommendations. The Committee made a series of recommendations aimed at enhancing the internal audit function at the Court, such as: the consistent application of the revised standard operating procedure to ensure that audit findings and recommendations are thoroughly discussed prior to finalization; the development of a consolidated Court-wide Internal Audit Management Framework integrating all relevant policies and procedures, with clear measures to ensure consistent implementation across the Court; and the consideration of benchmarks within the United Nations system to encourage the implementation of audit recommendations. The Committee emphasized the importance of approvals at the level of the heads of organs and appropriate escalation mechanisms to support the effective resolution of audit findings.

7. The Committee acknowledged that the exceptional challenges facing the Court may affect its ability to participate in audit activities in a timely manner in the coming year. While recognizing the need for operational flexibility, the Committee emphasized that internal audit coverage should continue to be guided by a risk-based approach to ensure adequate assurance over key risks and controls. The Committee recommended that the Office of Internal Audit and management jointly review the proposed annual audit plan to identify priority areas where assurance is most needed and where audit scope may be adjusted without compromising oversight effectiveness. The Committee further encouraged the consideration of targeted advisory services where full audits may not be feasible.

8. On **oversight of external audit matters**, the Committee requested an update on the arrangements to facilitate access to information by the External Auditor in accordance with

the Financial Regulations and Rules, as well as an updated status of the implementation of external audit recommendations.

9. The Committee commended the proactive steps taken by management to address the findings of the staff survey and looked forward to receiving an update on the work in the six priority areas.

I. Introduction

1. The Audit Committee ("the Committee") of the Assembly of States Parties ("the Assembly") to the Rome Statute of the International Criminal Court ("the Court") held its twenty-third session, at the seat of the Court in The Hague, from 9 to 11 February 2026.

2. This report summarizes the key findings and recommendations of the twenty-third session. The documentation reviewed by the Committee is listed in annex I to this report.

II. Procedural matters related to the twenty-third session

1. Election of officers and attendance

3. At the first meeting of its twenty-third session, the Committee elected Mr. Amiri Abdallah (Uganda) as Chairperson and Ms. Carol Najm (Canada) as Vice-Chairperson.[1]

4. The Committee held six meetings during the session. All Committee members participated. The Secretariat of the Assembly of States Parties provided substantive and administrative support.

2. Adoption of the agenda and organization of work

5. The Committee adopted the following agenda for its twenty-third session:

1. Opening of the session
   - (a) Election of officers
   - (b) Adoption of the agenda and organization of work
   - (c) Participation of observers
   - (d) Welcoming remarks by the President of the Court
2. Ethics
   - (a) Final report on the Court-wide Ethics Charter
3. IT Governance
   - (a) The Court's cloud strategy and transition, including the current status of the vacant Enterprise and Solutions Architect position
4. Risk management
   - (a) Fifteenth update report on risk management at the Court
   - (b) Office of Internal Audit report on risk management at the Court
5. Oversight of Internal Audit matters
   - (a) Updated SOP on participation in audits and the follow-up of audit recommendations
   - (b) Implementation of audit recommendations as at 31 December 2025
   - (c) Status of implementation of the 2025 Internal Audit Plan (Q3&Q4)
   - (d) Work plan of the Office of Internal Audit for 2026
   - (e) Statement of independence and objectivity
   - (f) Audit reports of the Office of Internal Audit
   - (g) Report on the audit-related activities of the Office of Internal Audit in 2025
   - (h) The report of the consultant's work on the assurance matrix and audit universe
   - (i) External assessment update
6. Oversight of External Audit matters
   - (a) Briefing by the External Auditor on the work performed including follow-up on recommendations of the External Auditor
   - (b) Court's update on status of External Audit recommendations

[1] Charter of the Audit Committee (ICC-ASP/23/Res.6, annex I), para.13.

7. Other matters
   (a) Update on the mitigating actions undertaken or planned in response to the staff survey
   (b) Briefing by the Registrar
   (c) Briefing by the Head of Independent Oversight Mechanism
   (d) Briefing by the Ombuds
   (e) Work plan for the twenty-fourth session of the Audit Committee

3. Participation of observers

6. The President of the Court, Judge Tomoko Akane, delivered welcoming remarks on behalf of the Court. The Director of the Division of Management Services of the Registry presented the reports submitted by the Court, and the Director of the Office of Internal Audit presented the reports submitted by the Office of Internal Audit. A representative of the External Auditor of the Court, the Board of Audit and Inspection of Korea, addressed the Committee. The Registrar, the Deputy Prosecutor, the Head of the Independent Oversight Mechanism and the Ombuds addressed the Committee in closed sessions.

7. The Committee thanked all the observers for their contributions, which provided important contextual background for the deliberations of the Committee.

4. Conflicts of interest

8. At the first meeting of the twenty-third session, the members of the Committee confirmed the absence of any actual or apparent conflicts of interest.[2]

III. Consideration of issues on the agenda at the twenty-third session

1. Ethics

A. *Final report on the Court-wide Ethics Charter*

9. At its fourth session, in March 2017, in line with the "One-Court principle", the Audit Committee emphasized the need to unite all staff working for the Court around the same values, while, at the same time, acknowledging the rationale for having organ-specific texts to describe the professional conduct expected from staff members in the exercise of specific activities. The Committee requested that the Court submit a revised values and ethics framework for the consideration of the Committee.[3]

10. In 2018, following a performance audit on Human Resources management at the Court, the then-External Auditor had recommended that the Court develop and publish an "ethics charter".[4] The Audit Committee subsequently welcomed the recommendation of the External Auditor,[5] and at its seventeenth session, in December 2018, the Assembly took note of the recommendation.[6]

11. In the intervening years, the Audit Committee has received regular updates from the Court in the area of ethics, both in relation to the development of an ethics charter and the establishment of an ethics function at the Court. At the twenty-first session of the Committee, in February 2025, the Court submitted a draft "ICC Ethics Guide for Personnel". The Committee noted that the Guide covered many elements of an ethics charter, but listed some additional elements that could be considered for inclusion and looked forward to receiving the finalized version at its twenty-third session.[7] At its twenty-second session, in July 2025, the

[2] *Ibid*., para. 29.
[3] ICC-ASP/16/15, annex V, paras. 35 and 36.
[4] ICC-ASP/17/7, recommendation 9.
[5] ICC-ASP/17/15, annex VI, para. 29.
[6] ICC-ASP/17/Res.4, section M, para. 6.
[7] ICC-ASP/24/6, paras. 17 to 22 and annex I.

Committee noted the Court's decision that external expertise was required for the establishment of an ethics function at the Court, and looked forward to receiving the terms of reference for the external consultant as well as the consultant's report.[8]

12. The Committee had before it the revised and final "Charter of Ethics for ICC Personnel",[9] and also received an update from the Court on the work of the external consultant on the establishment of an ethics function. The Committee took note that the report of the consultant was not yet available.

RECOMMENDATION

13. **The Audit Committee welcomed the finalization of the Charter of Ethics and looked forward to the Charter becoming operational. The Audit Committee emphasized the importance of training, awareness-raising and a financial disclosure policy, and requested the Court to provide an update on these elements at its twenty-fourth session.**

B. ***Update on the Ombuds function***

14. The Ombuds updated the Committee on its work as well as on the progress made in the development of Terms of Reference for the Ombuds function at the Court. The Committee noted that the activities of the Ombuds function were reported only up to December 2024 and had not been updated. The Ombuds acknowledged the delay in submitting the latest activity report and committed to submitting the updated report at the next session.

RECOMMENDATION

15. **The Audit Committee welcomed the development of the Terms of Reference of the Ombuds function at the Court, which would help to ensure a systematic approach and clarity on the function. The Audit Committee recommended the finalization of the Terms of Reference for the Ombuds function and looked forward to receiving the finalized Terms of Reference at its twenty-fourth session. Furthermore, the Audit Committee recommended that the Ombuds submit an updated activity report for 2025 at its twenty-fourth session.**

2. IT Governance

A. ***The Court's cloud strategy and transition***

16. At its twenty-first session, in February 2025, the Committee recommended that the Court and the Office of Internal Audit coordinate during the elaboration of the Court's cloud strategy to ensure that it included a Court-wide governance mechanism to oversee and proactively identify potential cloud implementation risks. At its twenty-second session, in July 2025, the Committee emphasized the critical importance of establishing clearly defined and well-documented governance for the Court's cloud strategy and transition and looked forward to an update at its twenty-third session, including the current status of the vacant Enterprise and Solutions Architect position.[10]

17. The Committee received an update from the Court on the cloud strategy and transition. The Court noted that its future ICT architecture, including the adoption of cloud-based technologies, will incorporate two strategic priorities: a blueprint to improve the Court's resilience against cyberattacks in a persistently high-threat environment; and the need to

[8] ICC-ASP/24/16, paras. 19 to 24.
[9] AC/23/4, annex I.
[10] ICC-ASP/24/16, para. 13.

mitigate the operational impact of sanctions through technical autonomy, affording the Court sovereignty over its data, systems and operations.

18. As regards the position of Enterprise and Solutions Architect, which had been vacant following a secondment to another UN-system organization, the Committee noted that the position had been filled on a temporary basis since April 2025 and that recruitment to the established post was ongoing to ensure a smooth transition in the event that the post-holder did not return from secondment.

19. The Audit Committee took note of the challenges currently faced by the Court and encouraged the Court to examine different scenarios, in particular with regard to the institutionalization of sanctions versus their application at the individual level, as well as possible alternative measures and the financial implications thereof.

RECOMMENDATIONS

20. **The Audit Committee took note of the planned transition to new IT applications and underscored the importance of ensuring system compatibility and conducting thorough testing throughout the transition. Any new IT initiatives should be considered within the context of the planned transition.**

21. **The Audit Committee welcomed the progress made and requested the Court to provide a comprehensive update on the cloud strategy and transition, including the possible implications of sanctions and alternative scenarios, for consideration at its twenty-fourth session.**

B. *Risk management*

22. Since the re-establishment of the Committee in 2015, the Court has provided the Committee with regular updates on the topic of risk management. At the twenty-third session the Committee considered the fifteenth update report on risk management at the Court. The report noted that the Court continued to carry out risk management activities, focusing its efforts on strategic risks, operational risks and communication. The strategic risk register, including risk responses, continued to be monitored. In this regard, the Court had held a risk review session with reference to the Strategic Goals 2026-2029, and the Risk Management Committee had updated the Court's strategic risk register, which the Coordination Committee had considered during the last quarter of 2025.

23. The Committee also received the annual report of the Office of Internal Audit on the implementation and maintenance of an appropriate integrated risk management process within the Court, submitted in accordance with the Charter of the Audit Committee.[11]

24. The Committee noted with concern the particular risks arising from the threat of sanctions, both at the individual and organizational levels, and the potential financial implications.

RECOMMENDATION

25. **The Audit Committee welcomed the progress made in the area of risk management and looked forward to regular updates and further improvements to the risk management function and risk culture at the Court. The Audit Committee recommended that the Court submit an update on risk management, including the particular risks arising from the threat of sanctions, for consideration at its twenty-fourth session.**

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[11] ICC-ASP/23/Res.6, annex I, para. 45(d).

3. Oversight of internal audit matters

A. *Updated SOP on participation in audits and the follow-up of audit recommendations*

26. At its twenty-first session,[12] in February 2025, the Committee invited the Court and the Office of Internal Audit to review and reassess the continued relevance of the standard operating procedure on "Participation in audits and follow-up of audit recommendations", and to submit the reassessment at its twenty-third session.

27. At its twenty-second session,[13] in July 2025, the Committee recommended that the Office of Internal Audit establish a formal escalation protocol for instances where audit recommendations are not accepted or implemented by responsible parties. The Committee recommended that this protocol should include timely notification to senior management, accompanied by a clear explanation of the associated risks and potential impacts on the organization's internal control environment, operational efficiency, or compliance. The purpose of this process is to enhance accountability, promote informed decision-making, and strengthen the organization's risk management framework. The Committee recommended that the protocol should be reflected in the standard operating procedure on "Participation in audits and follow-up of audit recommendations," and submitted to the Committee at its twenty-third session.

28. The Court submitted a report on the review and reassessment of the standard operating procedure, including the text of a revised standard operating procedure on "Participation in internal audits and follow-up of recommendations", which had been issued on 18 December 2025. In addition, the Committee had before it the Office of Internal Audit's "Guidelines for audit clients" and "Process for the closure of audit recommendations". The Committee took note that a separate protocol was being developed by the Court in relation to the external audit process. The Committee further noted with concern the high number of open recommendations.

RECOMMENDATIONS

29. **The Audit Committee acknowledged the progress made and recommended the consistent application of the revised standard operating procedure to ensure that audit findings and recommendations are thoroughly discussed prior to finalization, with a view to enhancing their acceptance and effective implementation.**

30. **The Audit Committee recommended that management, together with the Office of Internal Audit, develop and formally issue a consolidated, Court-wide Internal Audit Management Framework integrating all relevant policies and procedures, with clear measures to ensure consistent implementation across the Court, and submit it for review at the twenty-fourth session.**

31. **The Audit Committee reiterated that timely action by senior management and principals is essential for the smooth and prompt closure of audit activities. The Audit Committee emphasized the importance of approvals at the level of the heads of organs and noted that appropriate escalation mechanisms would support the effective resolution of audit findings. The Audit Committee requested the Court to provide an update on the implementation of these measures at its twenty-fourth session.**

B. *Implementation of audit recommendations as at 31 December 2025*

32. The Committee considered the report of the Office of Internal Audit on the implementation of audit recommendations as at 31 December 2025, which covered the period from 1 January to 31 December 2025.

[12] ICC-ASP/24/6, para. 38.
[13] ICC-ASP/24/6. para. 38; and ICC-ASP/24/16. paras. 37 and 38.

33. The implementation rate was calculated based on recommendations issued until December 2024 and considered only "Accepted" recommendations, as requested by the Committee during its seventh session. The period for the implementation rate calculation spanned from 1 January 2025 to 31 December 2025.

34. The report noted that, during 2025, a total of 17 recommendations were implemented, including two that were issued and implemented within the same year. The Office of Internal Audit mentioned that the latter demonstrates that, in certain areas, the Registry has acted promptly to address identified risks. 96 recommendations remained open, of which 32 had been outstanding for more than three years. The Office of Internal Audit noted that the persistence of long-standing issues highlighted the need for stronger prioritization and sustained follow-up.

35. The Committee also considered the report of the Court on the implementation of internal audit recommendations as at 31 December 2025.

36. The Committee noted that, in 2025, the Court had worked on the 96 open internal audit recommendations issued in previous years. By year-end, the number of open recommendations had been reduced to 73, representing a reduction of 24 per cent or an implementation rate of 16 per cent. In 2025, the Office of Internal Audit had issued 27 recommendations to the Court (four to the Office of the Prosecutor and 23 to the Registry), two of which were not accepted by the Registry.

COMMENTS

37. The Audit Committee noted with concern the delay in the implementation of recommendations.

38. The Audit Committee acknowledged the Court's efforts to close outstanding audit recommendations and noted the link between the Court's capacity to advance policy work and its ability to implement recommendations.

RECOMMENDATIONS

39. **The Audit Committee recommended that, where policy development backlogs exist, the Court should prioritize addressing them in order to facilitate the timely closure of recommendations.**

40. **The Audit Committee recommended that the Office of Internal Audit hold structured meetings with auditees to discuss recommendations, including the organizational risks of non-implementation, with a view to strengthening ownership and securing buy-in for implementation.**

41. **The Audit Committee requested that the Court submit, for consideration at its twenty-fourth session, a review of all recommendations outstanding for more than two years, including the reasons for non-implementation and proposed next steps.**

42. **The Audit Committee invited the Court to consider benchmarks within the United Nations system to encourage the implementation of audit recommendations, including the possible use of key performance indicators for senior management, and to report to the Committee at its twenty-fourth session.**

C. *Status of implementation of the 2025 Internal Audit Plan*

43. The Committee had before it the reports on the status of implementation of the 2025 Internal Audit Plan for the third and fourth quarters. The Audit Committee noted the Director of the Office of Internal Audit's assessment that the existing resources were sufficient, while also noting with concern the carry-over of certain audit assignments.

44. The Audit Committee encouraged the timely finalization of audit activities in accordance with agreed timelines.

D. *Work plan of the Office of Internal Audit for 2026*

45. The Committee had before it the work plan of the Office of Internal Audit for 2026 and observed that the work plan contained nine audit assignments, all classified as high-risk. Additionally, it included two advisory services, both categorized as high-risk.

46. The Committee took note of the update on the Strategic Plan of the Office of Internal Audit for 2026-2029 and the response of the Office to the findings from the SWOT analysis.

RECOMMENDATIONS

47. **The Audit Committee noted that the work plan was comprehensive and aligned with the Court's strategic plan and commended the Office of Internal Audit for this achievement. The Committee looked forward to receiving updates on the status of implementation of the work plan of the Office of Internal Audit at its twenty-fourth session.**

48. **The Audit Committee requested the Office of Internal Audit to submit an update on the implementation of its Strategic Plan, including the outcomes of the SWOT analysis, for consideration at its twenty-fourth session.**

49. **The Audit Committee acknowledged that the exceptional challenges facing the Court may affect its ability to participate in audit activities in a timely manner in the coming year. While recognizing the need for operational flexibility, the Audit Committee emphasized that internal audit coverage should continue to be guided by a risk-based approach to ensure adequate assurance over key risks and controls. The Audit Committee recommended that the Office of Internal Audit and management jointly review the proposed annual audit plan to identify priority areas where assurance is most needed and where audit scope may be adjusted without compromising oversight effectiveness. Any modifications to the plan should be clearly documented, risk-justified, and approved in line with governance requirements.**

50. **The Committee further encouraged the consideration of targeted advisory services or lighter-scope engagements in areas where full audits may not be feasible, ensuring continued value-add while accommodating operational constraints.**

E. *Statement on independence and objectivity*

51. The Director of the Office of Internal Audit submitted a statement on independence and objectivity, pursuant to global internal audit standards. The Committee took note of the challenges faced by the Office in its work, while at the same time noting that the Director did not consider that those challenges had impaired the independence or objectivity of the audit function.

52. The Committee discussed these challenges with the Deputy Prosecutor and further noted her commitment to ensure the full cooperation of the Office of the Prosecutor with the Office of Internal Audit in relation to internal audit activities.

RECOMMENDATION

53. **The Audit Committee reminded senior management of their obligation to respond to auditors in a timely manner and recommended full compliance with the revised standard operating procedure.**

F. *Audit reports submitted by the Office of Internal Audit*

54. The Committee examined four internal audit reports submitted by the Office of Internal Audit.

i. *Audit of administrative and financial controls – New York Liaison Office*

55. The report did not contain any audit recommendations. The audit did not include a recommendation regarding an issue which was already known to the Chief of the New York Liaison Office and had been previously escalated to the relevant sections of the Court.

ii. Audit of administrative and financial controls – Ukraine Country Office

56. The report contained four (4) audit recommendations: four (4) medium-risk. Three (3) recommendations were accepted by management as detailed in annex I to the report. One (1) audit recommendation was rejected, due to a divergent interpretation of the risk identified by the Office of Internal Audit. The Office of Internal Audit acknowledged that the actions taken by management for one of the accepted audit recommendations were sufficient to consider it implemented.

iii. Audit of administrative and financial controls – Division of External Operations

57. The report contained one (1) audit recommendation assessed as medium risk. The recommendation was accepted by management. The audit identified two areas for improvement in relation to access to data and validation to ensure accuracy and integrity and the organisation of and easy access of administrative documentation supporting management decisions taken.

iv. Audit on the implementation of the eDiscovery process in the Office of the Prosecutor

58. The report contained four (4) main recommendations, three (3) of which were assessed as high-risk and one (1) of which was medium risk. The recommendations remained open as the Office of Internal Audit had not received a clear management position on the recommendations included in the report.

59. The Audit Committee noted that the audits covered transactions or processes from two to three years ago. Areas identified for improvement at that time may no longer fully reflect current conditions, as organizational processes and systems may have improved and risk exposures may have evolved. As a result, prior audit scopes may not fully represent the current operational environment and updated risk landscape.

RECOMMENDATIONS

60. **The Audit Committee requested an update at its twenty-fourth session on the finalization of the audit process on the implementation of the eDiscovery process in the Office of the Prosecutor, including a clear articulation of the management position on the recommendations included in the report.**

61. **The Audit Committee recommended that audit planning be based on updated risk assessments, with higher-risk areas reviewed more frequently (for example annually and biannually) to ensure audit coverage remains aligned with current operational risks and organizational changes.**

G. *Report on the audit-related activities of the Office of Internal Audit in 2025*

62. The Committee had before it the “Report on the Audit Related Activities of the Office of Internal Audit in 2025”.

RECOMMENDATIONS

63. **The Audit Committee recommended the continued implementation of the quality assurance and improvement programme and requested an update on progress at its twenty-fifth session in 2027.**

64. **The Audit Committee recommended that audit planning should be based on updated risk assessments, with higher-risk areas reviewed more frequently (e.g. annually and biannually) to ensure audit coverage remains aligned with current operational risks and organizational changes.**

H. *External quality assessment update*

65. At its twenty-second session, the Committee recommended that the Office of Internal Audit continue reporting on the implementation of the recommendations contained in the 2024 External Quality Assessment of the Office in its annual report.[14]

66. Also at its twenty-second session,[15] the Audit Committee recommended that the Office of Internal Audit share the report of the consultant who had been engaged to assist the Office in the development of a streamlined, user-friendly system for annual risk assessments and assurance mapping before its twenty-third session in February 2026.

67. The Committee had before it the "External Quality Assessment of the Office of Internal Audit – Follow-up of the implementation of required and continuous improvements" and the "External Quality Assessment of the Office of Internal Audit – Consultant's work on Assurance Matrix and Audit Universe".

RECOMMENDATIONS

68. **The Audit Committee commended the progress achieved in the implementation of the external assessment recommendations and requested a progress update at its twenty-fourth session.**

69. **The Audit Committee recommended that the Office of Internal Audit develop a contingency plan for the tools utilized by the Office, in light of the possible impact of the IT transition.**

4. Oversight of external audit matters

A. *Briefing by the External Auditor*

70. The External Auditor briefed the Committee on the work performed and presented the work plan for 2026. The work plan included the audit of the financial statements of the Court and the Trust Fund for Victims for the year ended 31 December 2025, as well as a performance audit on Human Resources management.

71. The Committee noted the request from the External Auditor regarding access to information and endorsed on-premises access by the External Auditor in accordance with the provisions of the Financial Regulations and Rules.[16]

RECOMMENDATION

72. **The Audit Committee requested an update at its twenty-fourth session from the Registry as well as the External Auditor on the arrangements to facilitate access to**

[14] ICC-ASP/24/16, para. 72.
[15] ICC-ASP/24/16, para. 77.
[16] Financial Regulations and Rules, annex, para. 3.

information by the External Auditor in accordance with the Financial Regulations and Rules.

B. *Status of implementation of external audit recommendations*

73. At its twenty-second session,[17] the Audit Committee recommended that the Court provide an update on the implementation of recommendations of the External Auditor at its twenty-third session in February 2026.

74. The Committee took note of the update by the Court. The Court informed the Committee that, in 2025, it had worked on the 30 pending external audit recommendations that were issued in previous years. In the Court's assessment, subject to confirmation by the External Auditor, the number of open recommendations stood at 18 as at 31 December 2025. In 2025, 14 new recommendations were issued, three of which were considered to have been implemented by the Court. For the Secretariat of the TFV, in 2025, no new recommendations were issued, as such, the number of open recommendations remained five.

75. The Audit Committee noted that the status of implementation of external audit recommendations reported by the External Auditor differed from the status reported by management. Management informed the Committee that supporting documentation had been shared to demonstrate the implementation of certain observations and recommendations that may not have been fully considered by the External Auditor, which may have contributed to the discrepancy.

76. The External Auditor informed the Committee that they would review the matter with the audit team and provide an updated status. However, the updated information was not presented during the session.

RECOMMENDATION

77. **The Audit Committee recommended that the External Auditor provide an updated status of implementation of external audit recommendations at its twenty-fourth session.**

5. Other matters

A. *Update on the mitigating actions undertaken or planned in response to the staff survey*

78. At its twenty-second session,[18] in July 2025, the Committee recommended that the Court provide an update at the twenty-third session on the mitigating actions undertaken or planned in response to the staff engagement survey and encouraged senior management to keep an eye on possible risks related to staff engagement and Court values due to the results of the staff engagement survey.

79. The Committee was briefed on the steps taken in response to the staff engagement survey and the six priority areas which had been identified.

RECOMMENDATION

80. **The Audit Committee commended the proactive steps taken by management to address the findings of the staff survey and looked forward to receiving an update at its twenty-fourth session on the work in the six priority areas.**

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[17] ICC-ASP/24/16, para. 96.
[18] ICC-ASP/24/16, para. 29.

B. *Work plan for the twenty-fourth session of the Audit Committee*

81. The Committee discussed the matters to be considered at its twenty-fourth session. The twenty-fourth session will take place at the seat of the Court from 1 to 3 July 2026.

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Annex I: List of documents

Title
Provisional agenda
Fifteenth update report on risk management at the Court
*Audit of administrative and financial controls – Division of External Operations**
Update on the establishment of an ethics function at the Court
Update on the actions taken by the Court in response to the staff engagement survey
*Audit on the implementation of the eDiscovery process in the Office of the Prosecutor**
Report of the Court on the review of its standard operating procedure on participation in internal audits and follow-up of recommendations
Work Plan of the Office of Internal Audit for 2026
Office of Internal Audit report on risk management at the International Criminal Court
Office of Internal Audit Guidelines for Audit Clients and Process for the Closure of audit recommendations
Consultant's work on assurance matrix and audit universe
Office of Internal Audit Strategic Plan 2026–2029: Strategic Response to SWOT Analysis
Office of Internal Audit Quarterly 2025 Audit Plan status report (Quarter 3)
Office of Internal Audit Quarterly 2025 Audit Plan status report (Quarter 4)
Follow-up of the implementation of required and continuous improvements – Status as of December 2025
Report on the audit-related activities of the Office of Internal Audit in 2025
Implementation of audit recommendations: situation as at 31 December 2025
Report on the Court's cloud strategy
Report of the Court on the implementation of internal audit recommendations as at 31 December 2025
*Audit of administrative and financial controls – New York Liaison Office**
*Audit of administrative and financial controls – Ukraine Country Office**
Update on recommendations of the External Auditor as at December 2025
Internal Auditing Competency Framework 2025

* Access to Office of Internal Audit reports: At its sixth session, 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 Office of Internal Audit to any State Party if so requested, and in so doing, take appropriate measures to safeguard confidential or personal information.[19] Accordingly, all requests for access to reports of the Office of Internal Audit must be channelled through the Registrar.

[19] ICC-ASP/6/20, Part II, para. 4.