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## **Report of the Audit Committee on its Twenty-Second Session**

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## Executive Summary

1. This report outlines the findings and recommendations of the twenty-second session of the Audit Committee (“AC” or “Committee”) of the International Criminal Court (“Court”), held in The Hague from 28 to 30 July 2025. During its session, the AC focused on: (a) general oversight matter; (b) ethics; (c) risk management; (d) oversight of internal audit matters; (e) oversight of external audit matters; and (f) other relevant matters. The AC made key observations and recommendations based on this work, with its key observations grouped under the headings mentioned above.

2. The Audit Committee emphasized the critical importance of establishing clearly defined and well-documented governance for the Court’s cloud strategy and transition. It looked forward to receiving an update at its twenty-third session in February 2026, including the current status of the vacant Enterprise and Solutions Architect position.

3. Under **ethics**, the AC looked forward to receiving an update on the establishment of the ethics function at its twenty-third session in February 2026, and highlighted the need to speed up the process. The AC looked forward to receiving the terms of reference for the consultant taking into consideration the inclusion of the independence of the ethics function, reporting line, term limits, etc. The AC also looked forward to receiving the report of the consultant.

4. On the topic of **risk management**, the AC recommended that the Court provide an update on the mitigating actions undertaken or planned in response to the Staff Survey at the Committee’s twenty-third session, and encouraged Senior Management keep eye on risks 10 and 12 (staff engagement and Court values) due to result of the staff engagement survey.

5. As part of its **oversight of internal audit** matters: (i) The AC recommended that the Office of Internal Audit (“OIA”) establish a formal escalation protocol for instances where audit recommendations are not accepted or implemented by responsible parties. 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. Moreover, the AC recommended that such protocol for not accepting or not implementing recommendations 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 in February 2026.

(ii) As for the implementation of the 2025 Internal Audit Plans and Draft Audit Plan for 2026, the AC recommended that audit assignments be planned and monitored on a quarterly basis, rather than by semester. The Committee also strongly encouraged the Court to allocate the necessary resources to the Office of Internal Audit to enable the effective execution of the planned audits.

(iii) As for closing longstanding audit recommendations, the AC recommended that management address the concerning practice wherein audit recommendations are closed without any management action or indication of future action. Specifically, it was noted that three recommendations from the 2019 audit on Security and Safety at the HQ building were closed by the Office of Internal Audit despite no action having been taken by management. This situation should be reviewed and rectified to ensure accountability and proper follow-up. The AC also recommended that the process for closing long-standing open recommendations be clearly outlined and regularly reported to the Court. Where implementation of recommendations is unsatisfactory, the matter should be escalated to the appropriate level of management. The AC recommended greater clarity and transparency by the OIA in how decisions are made regarding the closure of audit recommendations.

Specifically, the Committee seeks to understand the level of management engagement and awareness involved in these decisions. In cases where the process owner is not the senior risk owner, the authority to close actions should be carefully considered. Audit closures should be aligned with appropriate risk ownership and documented rationale.

(iv) As for the strategic plan for 2026-2029, The Audit Committee recommended that the Director of the OIA: a) Provide regular updates to the AC on how identified risks are being mitigated, including through the development and use of additional Key Performance Indicators (KPIs) that allow for meaningful assessment of progress; b) Include in the annual report—presented at the first session of the AC in February—a detailed account of the implementation status of these KPIs, as well as how the organization is leveraging its identified strengths and opportunities; and c) Report on the overall strategy for addressing findings from the SWOT analysis, with specific reference to opportunities, strengths, mitigation actions, and progress indicators.

6. As part of its **oversight of external audit** matters, the AC recommended that the Assembly approve the Financial Statements of the International Criminal Court and the Trust Fund for Victims for the year ended 31 December 2024. The AC appreciated the report of the External Auditor on the Trust Funds, which would contribute to improving the management of trust funds.

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## I. Introduction

1. The Audit Committee (“AC”) of the International Criminal Court (“Court”) held its twenty-second session in The Hague from 28 to 30 July 2025.
2. This report summarizes the key comments and recommendations made at the twenty-second session. The documentation reviewed by the AC is listed in Annex II of this report.
3. The AC shall submit its report directly to the Assembly of States Parties (“Assembly”) and share it with the Committee on Budget and Finance, the Management of the Court, the Office of Internal Audit (“OIA”), the External Auditor, and the Independent Oversight Mechanism (“IOM”) for informational purposes and to follow up on recommendations.
4. The reports of the AC can be accessed on its webpage through the following link:  
[https://asp.icc-cpi.int/en\\_menus/asp/AuditCommittee/Pages/default.aspx](https://asp.icc-cpi.int/en_menus/asp/AuditCommittee/Pages/default.aspx)

## II. Procedural matters related to the twenty-second session

### *(a) Attendance and services for the twenty-second session*

5. The AC held six meetings during its twenty-second session and was attended by all its five members. The Executive Secretary to the Committee on Budget and Finance, acted as the Secretary to the Audit Committee and, together with his team, provided substantive and logistical servicing and support.
6. The Committee thanked its three members who have completed their service and whose term of office ends on 31 December 2025.

### *(b) Adoption of the agenda and organization of work*

7. The AC adopted the following agenda for its twenty-second 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. General matters / Oversight**

##### *IT Governance*

- (a) Administrative Instruction on IT Cloud Strategy and Governance

##### *Internal Controls Country Offices*

- (a) Comprehensive long-term implementation plan for the internal control in country offices

##### *Court’s update on External Auditor’s Recommendations*

- (a) Implementation of recommendations of the External Auditor

#### **3. Ethics**

- (a) Update on the establishment of an Ethics Function

#### **4. Risk management**

- (a) Fourteenth update report on risk management at the Court
- (b) Presentation on the operational risk register and update on the implementation status of the corresponding mitigation measures

**5. Oversight of internal Audit matters**

- (a) Audit reports of the Office of Internal Audit
- (b) Status of implementation of the 2025 Internal Audit Plan
- (c) Draft Work Plan for 2026
- (d) Follow-up on recommendations of the Office of Internal Audit
- (e) Strategic plan for 2026 – 2029
- (f) Status of implementation of recommendations in the 2024 External Quality Assessment report
- (g) Report on the audit coverage of the audit universe (2015-2029)
- (h) Audit of Trust Funds: Coordination of audit activities with the External Auditor

**6. Oversight of External audit matters**

- (a) Financial Statements of the Court for the year 2024
- (b) Financial Statements of the Trust Fund for Victims for the year 2024
- (c) Performance audit report on Trust Funds
- (d) Status of implementation of recommendations
- (e) Rating of the risk associated with each outstanding recommendations by the External Auditor

**7. Audit Committee matters**

- (a) Follow-up on recommendations of the Audit Committee<sup>1</sup>
- (b) Dates of the twenty-third and twenty-fourth sessions of the Audit Committee

**8. Other matters**

- (a) Update on any reported fraud cases

**(c) *Participation of observers***

8. The First Vice-President of the Court delivered the welcoming remarks on behalf of the Court. The representatives of the Immediate Office of the Registrar, the Division of Management Services presented various reports submitted by the Court, and the Director of the OIA summarized the main findings and recommendations of the internal audit reports. The representative of the Court's External Auditor, the Board of Audit and Inspection of Korea ("BAI") addressed the AC. The Director of the Secretariat of the Assembly of States Parties and the Executive Director of the Trust Fund for Victims ("TFV") met with the AC in closed sessions.

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

**III. General matters / Oversight****(a) *IT Governance*****i. *Administrative Instruction on IT Cloud Strategy and Governance*<sup>2</sup>**

10. At its twenty-first session, the AC recommended that the Court and the OIA coordinate during the elaboration of the new Administrative Instruction on IT Cloud Strategy to ensure that it includes a Court-wide governance mechanism to oversee and proactively identify potential cloud implementation risks, and report to the AC at its twenty-second session in July 2025.

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<sup>1</sup> AC/18/5, para. 73.

<sup>2</sup> AC/21/5, para. 45.

11. In 2024, the OIA completed an IT cloud strategy audit and advised the Court to develop a cloud strategy and establish proper governance for IT/IM services. The Court agreed with the recommendations but noted they would be implemented by the Enterprise and Solutions Architect—a position that was vacant and needed to be filled.

12. The AC took note that the Court’s approach towards the Committee’s recommendation, namely the four specific steps that were presented during the meeting:

- a. Setting policy via the Information Security Management System (ISMS) – in progress, scheduled for completion by Q4 2025;
- b. Updating the Enterprise Architecture Principles – to be completed by Q4 2025;
- c. Defining the Court’s Cloud Strategy – to be completed by Q1 2026; and
- d. Leveraging existing IT/IM governance – in progress, scheduled for completion by Q1-Q2 2026.

#### **RECOMMENDATION**

13. **The Audit Committee emphasized the critical importance of establishing clearly defined and well-documented governance for the Court’s cloud strategy and transition. It looked forward to receiving an update at its twenty-third session in February 2026, including the current status of the vacant Enterprise and Solutions Architect position.**

#### **(b) Internal Controls Country Offices**

- i. *Comprehensive long-term implementation plan for the internal control in country offices*<sup>3</sup>

14. The AC examined the “*Report on the internal control checklist for Country Offices*”.<sup>4</sup>

15. The Audit Committee welcomed the initiative undertaken by the OIA, in collaboration with the Division of External Operations, recognizing its potential to strengthen the organisation’s overall governance framework. The Committee expressed interest in receiving future updates outlining how the initiative has contributed to tangible improvements in the maturity of risk management and internal control processes throughout the organisation.

#### **(c) Court’s update on External Auditor’s Recommendations**

- i. *Implementation of recommendations of the External Auditor*<sup>5</sup>

16. The AC examined the Court’s “*Update on recommendations of the External Auditor*”,<sup>6</sup> on 16 June 2025. It provided an updated status report on pending recommendations issued by the current External Auditor, and by the former External Auditor to the Court and to the Trust Fund for Victims.

#### **RECOMMENDATION**

17. **The Audit Committee recommended that the Court take prompt steps to complete the updating and implementation of various Standard Operating Procedures to strengthen internal controls.**

18. **The Audit Committee invited the Court and the External Auditor to discuss the longstanding recommendations and decide if they should be maintained or closed.**

<sup>3</sup> *Ibid.*, para. 46.

<sup>4</sup> AC/22/6.

<sup>5</sup> *Ibid.*, para. 80.

<sup>6</sup> AC/22/16.

## IV. Ethics

### *(a) Update on the establishment of an Ethics Function<sup>7</sup>*

19. At its twenty-first session, the AC requested an update at the twenty-second session on progress toward establishing an ethics function at the Court. This followed from its earlier report, which noted that the Court was still exploring the creation of such a function, looking at comparable institutions for guidance, and intended to continue its examination in 2025.

20. The AC reviewed the Court's "*Update on the establishment of an ethics function at the Court*".<sup>8</sup> The Court reported that, building on internal consultations, it had issued a vacancy announcement on 30 May 2025 for an Ethics Office Expert consultant. The consultant will assist in defining the structure, responsibilities, and resource requirements of the new ethics function. Based on this input, the Court intends to determine the next steps in early 2026, with a view to integrating the ethics function into the 2027 programme budget.

21. The AC took note that the Court has decided that further expertise was required for establishing an ethics function, and observed that Terms of Reference for the consultant does not include reviewing the independence of the ethics function, reporting line, term limits, etc.

22. The AC was informed previously on the Court's initiatives in establishing Ombuds and Gender Equality functions, while emphasizing that these are distinct from and not a replacement of an Ethics function. The AC noted with concern that the establishment of an ethics function is projected to span a full decade. The original recommendation was issued in 2017, yet the function is not expected to be finalized until 2027. The AC stressed that such an extended timeline is unreasonable for the creation of a function that is fundamental in nature.

### **RECOMMENDATIONS**

23. **The Audit Committee looked forward to receiving an update on the establishment of the ethics function at its twenty-third session in February 2026, and highlighted the need to speed up the process.**

24. **The Audit Committee looked forward to receiving the terms of reference for the consultant taking into consideration the inclusion of the independence of the ethics function, reporting line, term limits, etc. The Audit Committee also looked forward to receiving the report of the consultant.**

## V. Risk management

### *(a) Fourteenth update report on risk management at the Court*

25. At its twenty-first session, the AC encouraged the Court's Management to further strengthen the Risk Management Report by ensuring that all strategic risks continue to be supported with clear action plans and defined implementation timelines. The Committee also recommended further enhancing the report with detailed risk ratings, including clear evaluations of both the likelihood and potential impact of each risk, to support more informed decision-making.

26. The AC examined the "*fourteenth update report on risk management at the Court*".<sup>9</sup> submitted by the Court on 24 June 2025.

<sup>7</sup> AC/19/5, para. 20.

<sup>8</sup> AC/22/4.

<sup>9</sup> AC/22/15.



27. The Audit Committee appreciated that its recommendation to include the risk management rating had been implemented by the Court.

28. The Court identified two main categories of risks 1) Operational risks: risks related to the internal day-to-day activities, processes, systems, and people within the Court. They often concern how efficiently and reliably business operations are run; and 2) Strategic risks: high-level risks that affect the long-term direction, goals, and survival of the Court. The AC noted that the Operational and the Strategic risks have been assigned to risk owners and action plans. The Committee also noted that in the context of the update of the strategic risks of the Court carried out in 2025 to align the register to the ICC Strategic Goals 2026-2029; the Risk Management Committee (“RMC”) considered a broader pool of potential risks in order to prepare the Court’s strategic risk register. The Committee encouraged the Court’s RMC to continue considering those potential risks related to staff engagement and Court values.

#### **RECOMMENDATION**

**29. The Audit Committee recommended that the Court provide an update on the mitigating actions undertaken or planned in response to the Staff Survey at the Committee’s twenty-third session 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.**

#### ***(b) Presentation on the operational risk register and update on the implementation status of the corresponding mitigation measures***

30. At its twenty-first session, the AC expressed its interest in receiving a presentation on the operational risk register at its twenty-second session in July 2025, along with an update on the implementation status of the corresponding mitigation measures.

31. The AC received a comprehensive and interactive presentation of the operational risk register.

## **VI. Oversight of internal audit matters**

### ***(a) Closed session with the Director of the Office of Internal Audit***

32. In accordance with IIA standards,<sup>10</sup> the AC held a closed session with the Director of the Office of Internal Audit to discuss any matters she wished to raise.

### ***(b) Audit reports of the Office of Internal Audit***

33. The OIA submitted three audit reports for examination by the AC: (i) Audit of Personnel Protective Security Measures - Final Audit Report; (ii) Audit of management and administration of the Special Relocations Fund (SFR); and (iii) Audit of the employment of interns and visiting professionals.

#### ***i. Audit of Personnel Protective Security Measures***

34. The audit resulted in six audit recommendations, two at a high risk and four at a medium risk. Four audit recommendations have been accepted and two rejected. In addition to the recommendations, “advice to management” was offered where a low-risk issue was presented. The report indicated that management’s comments have not been received on all audit recommendations. Consequently, the OIA will request and assess the action plans for implementation during its annual audit recommendations follow up exercise.

<sup>10</sup> [engaging-the-audit-committee.pdf \(theiaa.org\)](https://www.theiaa.org/engaging-the-audit-committee.pdf)

35. The OIA also reported that completing the audit took longer than expected due to delays in receiving the required legal input on the validity of the policies, as well as delayed comments on the draft audit report, which was circulated on 5 February 2025.

36. The Audit Committee believed that the OIA should escalate to senior management any instance where recommendations are rejected. In doing so, the OIA should provide a comprehensive explanation outlining the risks associated with not implementing these recommendations. This detailed communication will ensure that senior management is fully aware of the potential implications on the organization's internal controls and overall governance. The Committee emphasized that such escalation is critical for facilitating proactive risk management and ensuring that appropriate corrective measures are taken in a timely manner.

#### **RECOMMENDATION**

37. **The Audit 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. 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.**

38. **Moreover, the Audit Committee recommended that such protocol for not accepting or not implementing recommendations 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 in February 2026.**

#### *ii. Audit of management and administration of the Special Fund for Relocations*

39. The Special Fund for Relocations (SFR) was established by the Registrar on 27 April 2010, under Financial Regulation 6.5. Its regulations were updated in 2023, through Administrative Instruction ICC/AI/2023/003. The objective of the SFR is to provide financial support to Implementing Authorities that are willing to relocate at-risk individuals and their close relatives within their territory, based on relocation agreements or other formal arrangements, but lack the resources to cover the associated costs.

40. Its purpose is to increase the number of effective relocations and to assist Implementing Authorities in building their local capacity to adequately protect people at risk. As of the 31 December 2024, the balance of the SFR was €2,129,191.

41. The audit report yielded seven audit recommendations, all of which are medium risk and four management advice.

42. The Audit Committee reviewed the report and noted the positive feedback from the Victims and Witnesses Section ("VWS") regarding the audit findings. This proactive engagement demonstrates a strong commitment to continuous improvement. The Committee encouraged the VWS to sustain this momentum as it advances with the implementation process.

#### *iii. Audit of the employment of interns and visiting professionals*

43. The OIA conducted an audit of the employment of interns and visiting professionals ("IVPs"). Each year, the Court engages approximately 1,400 individuals across various personnel categories, including around 200 IVPs. The IVP Programme offers valuable professional development opportunities for individuals at different career stages, while also contributing to the operational capacity of the Court. Although most IVP positions are

unpaid, the Court has established a Trust Fund to support candidates from developing countries, thereby promoting broader accessibility and diversity. The audit resulted in one medium-risk recommendation and three advisory notes.

44. The audit examined the governance, funding, working conditions, and risk management practices associated with the IVP Programme. It found that while the programme is generally well-managed and aligned with its intended objectives, several areas require improvement to ensure its sustainability, inclusivity, and transparency.

45. The AC considered the audit report of the employment of interns and visiting professionals and took note of the findings and recommendation.

***(c) Status of implementation of the 2025 Internal Audit Plans***

46. The AC considered the “*Status of Implementation of the 2025 Internal Audit Plan*” for the first quarter<sup>11</sup> and for the second quarter of 2025.<sup>12</sup>

47. The AC noted that, as of 30 June 2025, the OIA had completed three out of ten planned audit assignments, while neither of the two scheduled advisory services had been finalized. One audit assignment was cancelled, two were in the reporting phase, one was in the planning phase, and three had yet to be initiated.

48. The AC observed that the current reporting mechanisms lack sufficient detail and consistency in capturing and communicating quarterly plans, achievements, and challenges. There is also an absence of a standardized approach to quantify time lost due to inefficiencies and unplanned obstacles, leading to reduced visibility on project delivery delays.

49. Although plans were created on a semester basis, reports do not consistently reflect what was planned versus what was achieved. Critical challenges and cross-cutting issues are either underreported or presented without adequate clarity, making it difficult to assess progress and identify areas needing management attention. The lack of structured reporting also hinders the ability to track and quantify the impact of operational inefficiencies on overall performance.

50. The AC believed that a standardized quarterly reporting framework should be implemented. This approach will enhance transparency, facilitate more effective decision-making, and support continuous improvement.

**RECOMMENDATION**

51. **The Audit Committee recommended that a standardized quarterly reporting framework should be implemented that includes:**

- i. Clear articulation of the quarterly plan and key deliverables;**
- ii. A summary of achievements against the planned objectives;**
- iii. Detailed documentation of unachieved targets and reasons for deviation;**
- iv. Identification and analysis of key challenges, including cross-cutting issues; and**
- v. Where possible, quantification of time lost or efficiency impacts due to encountered obstacles.**

***(d) Draft Audit Plan for 2026***

52. The AC reviewed the “*Draft Work Plan of the Office of Internal Audit for 2026*”.<sup>13</sup> The OIA reported that the 2026 OIA Work Plan aligns with the ICC’s 2026–2028 Strategic Plan, with each planned engagement reflecting the strategic goals outlined for that period.

<sup>11</sup> AC/22/2, dated 3 April 2025.

<sup>12</sup> AC/22/11, dated 12 June 2025.

<sup>13</sup> AC/22/12.

53. The OIA proposes to undertake eight audit assignments in 2026. A potential ninth audit, focusing on data security and the protection of confidential information, may be outsourced contingent on funding availability. Additionally, the plan proposed included two advisory service engagements.

54. The AC acknowledged the significant effort invested in developing a comprehensive internal audit plan for 2026 and emphasized the importance of ensuring that all planned audits are executed in full and on schedule, noting that delays in completion have been an issue in the past.

#### **RECOMMENDATION**

**55. The Audit Committee reiterated its previous recommendation that audit assignments be planned and monitored on a quarterly basis, rather than by semester. The Committee encouraged the Court to sufficiently prioritise the OIA engagements and provide full support to it.**

#### ***(e) Follow-up on recommendations of the Office of Internal Audit***

56. The AC examined the “*Report on the Implementation of Audit Recommendations for the 1<sup>st</sup> semester of 2024*”.<sup>14</sup>

57. The report covers the period from 1 January to 13 June 2025 for assessing implementation. The implementation rate was calculated based on recommendations issued up to 31 December 2024, and, as requested by the AC during its seventh session, includes only 'Accepted' recommendations.

58. The Director of the OIA informed the AC that, as of 1 January 2025, a total of 96 audit recommendations were classified as ‘Open’. These stemmed from 24 audit reports issued between 2019 and December 2024. Between January and May 2025, two additional internal audits were completed, resulting in 14 new recommendations - 12 of which had implementation plans developed, while 2 were rejected by Management.

59. During the first semester of 2025, the status of 19 recommendations changed, of which 18 were related to audits conducted prior to December 2024. As a result, as of 13 June 2025, the number of ‘Open’ recommendations stood at 89, linked to 24 audit reports issued between 2019 and May 2025.

**Table 1: The 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	4 - 5 y						
2019	26	6	1	0	5	12	5	1	6	2	8%
2020	25	7	1	0	3	11	4	0	6	8	32%
2021	15	2	2	1	0	5	1	0	1	9	60%
2022	30	3	0	0	0	3	0	0	7	16	53%
2023	27	5	1	0	0	6	0	3	1	16	59%
2024	30	2	0	0	0	2	0	0	1	27	90%
2025	14	1	0	0	0	1	0	0	2	11	79%
<b>Total</b>	<b>167</b>	<b>26</b>	<b>5</b>	<b>1</b>	<b>8</b>	<b>40</b>	<b>10</b>	<b>4</b>	<b>24</b>	<b>89</b>	<b>53%</b>
%	100%	16%	3%	1%	5%	24%	6%	2%	14%	53%	

<sup>14</sup> AC/22/9.

60. The Audit Committee acknowledged the progress made, noting that 11 per cent of the recommendations have been implemented, with none of the high-risk recommendations yet addressed.

#### **RECOMMENDATIONS**

61. The Audit Committee recommended that management address the concerning practice wherein audit recommendations are closed without any management action or indication of future action. Specifically, it was noted that three recommendations from the 2019 audit on Security and Safety at the HQ building were closed by the Office of Internal Audit. This situation should be reviewed and rectified to ensure accountability and proper follow-up.

62. The Audit Committee recommended that the process for closing long-standing open recommendations be clearly outlined and regularly reported to the Court. Where implementation of recommendations is unsatisfactory, the matter should be escalated to the appropriate level of management. The Standard Operating Procedure for audit-management interactions should clearly define:

- i. The escalation process when management actions are deemed unsatisfactory;
- ii. How the Office of Internal Audit highlights such concerns to the appropriate authority;
- iii. The procedure for accepting risk where applicable; and
- iv. The formal reporting mechanism for such cases and next steps.

63. The Audit Committee recommended greater clarity and transparency by the Office of Internal Audit in how decisions are made regarding the closure of audit recommendations. Specifically, the Committee seeks to understand the level of management engagement and awareness involved in these decisions. In cases where the process owner is not the senior risk owner, the authority to close actions should be carefully considered. Audit closures should be aligned with appropriate risk ownership and documented rationale.

#### **(f) Strategic plan for 2026 – 2029**

64. The AC examined the “*Draft OIA Strategic plan for 2026 – 2029*”.<sup>15</sup> The Plan proposes ten strategic goals and thirty-five strategic objectives and is aligned with the standards and guidance of the Institute of Internal Auditors (IIA).

65. The Director of the OIA indicated that in January 2024, the IIA issued the Global Internal Audit Standards, replacing the 2017 framework. A key update is the requirement for the Chief Audit Executive to develop and implement a comprehensive internal audit strategy (Standard 9.2), which must align with organizational goals and stakeholder expectations, and include a clear vision, strategic objectives, and supporting initiatives to guide the function’s effectiveness.

66. The Director advanced that the OIA’s Strategic Plan is structured around four core components: (1) a clear Vision, Mission, and Strategic Objectives that define the internal audit function’s purpose and direction; (2) Supporting Initiatives that align audit activities with the ICC’s broader strategic goals; (3) Performance Metrics to measure the effectiveness of these objectives; and (4) additional initiatives demonstrating how OIA’s work supports the ICC’s strategic priorities - particularly relevant for heads of organs reviewing the plan.

<sup>15</sup> AC/22/14.

67. The Audit Committee took note of the SWOT<sup>16</sup> analysis presented in the OIA's Strategic Plan.

#### **RECOMMENDATIONS**

68. The Audit Committee recommended that the Director of the Office of the Internal Audit:

- a) Provide regular updates to the Audit Committee on how identified risks are being mitigated, including through the development and use of additional Key Performance Indicators (KPIs) that allow for meaningful assessment of progress;
- b) Include in the annual report—presented at the first session of the Audit Committee in February—a detailed account of the implementation status of these KPIs, as well as how the organization is leveraging its identified strengths and opportunities; and
- c) Report on the overall strategy for addressing findings from the SWOT analysis, with specific reference to opportunities, strengths, mitigation actions, and progress indicators.

#### ***(g) Status of implementation of recommendations in the 2024 External Quality Assessment report***

69. The IIA in The Netherlands conducted an external quality assessment of the internal audit function of the Court from 25 January 2024 to 1 March 2024. The primary objective of these assessments is to evaluate and enhance the quality and effectiveness of internal audit functions. In accordance with best practices, an external quality assessment should be conducted at least once every five years.

70. The IIA Netherlands delivered an overall positive assessment; however, it had identified specific areas requiring mandatory improvement to ensure the full compliance of the OIA's practices with the IIA Global Internal Audit Standards. The assessment outlined eight required improvements related to four key standards: Coordination and Reliance; Reporting to Senior Management and the Board; Resource Allocation; and Quality of Reporting.

71. The Director of OIA presented a report on “*External Quality Assessment of the Office of Internal Audit - Follow-up of the implementation of required and continuous improvements – Status as of June 2025*”,<sup>17</sup> detailing the steps undertaken to ensure full compliance as recommended.

#### **RECOMMENDATION**

72. The Audit Committee recommended that the Office of Internal Audit continue reporting on the implementation of External Quality Assessment in the office's annual activity report.

#### ***(h) Report on the audit coverage of the audit universe (2015-2029)***

73. The AC recommended, in its report on the work of its twenty-first session,<sup>18</sup> that the OIA prepare a document showing audit coverage across the audit universe from 2015 to

<sup>16</sup> SWOT stands for Strengths, Weaknesses, Opportunities, and Threats.

<sup>17</sup> AC/22/7.

<sup>18</sup> AC/21/5, Audit Committee Twenty-First session – The Hague, 17-19 February 2025.

2029. This document should list the audit assignments conducted or planned for each year and be presented at the twenty-second session in July 2025.

74. The OIA submitted a communication summarizing the internal audit and advisory engagements conducted from 2015 to 2025, along with proposed audit areas for 2026–2030. It reported a total of 78 engagements conducted between 2015 and 2024, comprising 67 internal audits and 11 advisory services. Additionally, the OIA provided support to the Court in six other instances. For 2025, the audit plan includes seven internal audits and two advisory services. The document included a list of proposed topics for the period 2026–2030, that the OIA may adjust it based on emerging risks and evolving organizational priorities.

75. The AC examined the “*Communication to the Audit Committee regarding the audit coverage of the audit universe over the period 2015-2030*”,<sup>19</sup> and discussed it with the Director of the OIA during the session.

76. The AC noted that a consultant was hired to assist the OIA on the Assurance Matrix and Audit universe. According to the OIA, the work of the consultant has not been completed yet.

#### **RECOMMENDATION**

**77. The Audit Committee recommended that the Office of Internal Audit share the report of the consultant’s work on the Assurance Matrix and Audit universe before its twenty-third session in February 2026.**

#### ***(i) Audit of Trust Funds: Coordination of audit activities with the External Auditor***

78. The Audit Committee recommended, in its report on the work of its twenty-first session,<sup>20</sup> that the OIA coordinate its audit activities in the field of trust funds with the External Auditor, to avoid duplication of work, and requested the OIA to provide an update on the situation at its twenty-second session in July 2025.

79. The Director of the OIA briefed the AC on the progress of coordination efforts with the External Auditor. The Audit Committee noted the positive progress in this area, and encouraged to continue coordination and cooperation.

## **VII. Oversight of external audit matters**

#### ***(a) Meeting with the External Auditor in closed session***

80. As per IIA standards,<sup>21</sup> the AC will have a closed session with the External Auditor in order to discuss and address any matters that they wish to raise.

#### ***(b) Financial Statements of the Court for the year 2024***

81. The AC noted that the External Auditor (BAI) had provided an unmodified opinion on the Financial Statements of the Court<sup>22</sup> for the financial year ended 31 December 2024.

#### **RECOMMENDATION**

**82. The Audit Committee recommended that the Assembly approve the Financial Statement of the International Criminal Court for the year ended 31 December 2024.**

<sup>19</sup> AC/22/8.

<sup>20</sup> AC/21/5 Advance version – Audit Committee Twenty-First session – The Hague, 17-19 February 2025.

<sup>21</sup> [engaging-the-audit-committee.pdf \(theiia.org\)](https://theiia.org/engaging-the-audit-committee.pdf).

<sup>22</sup> AC/22/18.



***(c) Financial Statements of the Trust Fund for Victims for the year 2024***

83. The AC noted that the External Auditor (BAI) had provided an unmodified opinion on the Financial Statements of the Trust Fund for Victims<sup>23</sup> for the financial year ended 31 December 2024.

***RECOMMENDATION***

84. **The Audit Committee recommended that the Assembly approve the Financial Statement of the Trust Fund for Victims Court for the year ended 31 December 2024.**

***(d) Performance audit report on Trust Funds***

85. The External Auditor submitted the “*Performance Audit Report on the Trust Funds*”.<sup>24</sup> The audit aimed to “assess whether the management of the trust funds was efficient and appropriate, in order to provide relevant information for States Parties’ decision-making on voluntary contributions and for due oversight of the trust funds”. The audit covered the trust funds that existed within the Court as of 2024, as well as those that had existed in the past. In particular, a total of 21 trust funds were analyzed, as listed in annex schedule 7 of the Court’s financial statements for 2023 and 2024.

86. The audit issued a total of 11 recommendations divided in three categories:

- i. Recommendations 1 to 3, under the category “Establishment of Trust Funds”, of low, medium and high risk;
- ii. Recommendations 4 to 8, under the category “Budgeting and Implementation of Trust Funds”: three are high risk, one medium and one low risks; and
- iii. Recommendations 9 to 11, under the category “Reporting, Evaluation, and Closure”, of low, medium and high risk.

87. The AC appreciated the report of the External Auditor on the Trust Funds, which would contribute to improving the management of trust funds.

88. The AC acknowledged the commitment demonstrated by both the EA and the Court to continually develop and refine mechanisms that promote effective communication and collaboration.

***(e) Rating of the risk associated with each outstanding recommendations by the External Auditor***

89. At its twenty-first session,<sup>25</sup> the External Auditor (BAI) provided an overall view of the status of recommendations made both by the former external auditor and by the External Auditor (BAI).

90. The former external auditor had issued 44 recommendations in total in the period 2017 - 2021, of which 39 (or 88.6 per cent) were implemented,<sup>26</sup> four (or 9.1 per cent) were partially implemented,<sup>27</sup> and one (or 2.3 per cent) was not implemented,<sup>28</sup> as of 18 February 2025.

<sup>23</sup> AC/22/19.

<sup>24</sup> AC/22/20.

<sup>25</sup> *Ibid.*, paras. 73 – 82.

<sup>26</sup> Implemented: If the recommendation has been fully implemented with complete submission of evidence.

<sup>27</sup> Partially implemented: Partially Implemented: If the implementation of the recommendation is planned and underway.

<sup>28</sup> The “Not Implemented” recommendation is in progress (ongoing).



91. The External Auditor (BAI) had made 52 recommendations in the period of 2022-2024, of which 13 (or 25 per cent) were implemented, 18 (or 34.6 per cent) were partially implemented and 21 (or 40.4 per cent) were not implemented,<sup>29</sup> as of 18 February 2025.

92. At its twenty-first session, the AC observed that the wording of recommendations by the External Auditor may require enhancing such as by specifying the objectives, criteria and key performance indicators for implementing them, and the timeframe for their implementation in terms of their urgency. This will assist the Court's management understand what was required in terms of their full implementation.

93. The External Auditor updated the AC on the status of implementation, and the rating of the risk associated with each outstanding recommendation.

94. The AC took note that the External Auditor has already implemented the recommendation of the Committee in relation to risk category and risk rating.

***(f) Update on the implementation of recommendations of the External Auditor***

95. The Court submitted an “*Update on Recommendations of the External Auditor*”,<sup>30</sup> which provides an overview of the outstanding recommendations issued by the External Auditor: (a) Addressed the latest status of pending recommendations addressed to the Court; and provided an update on the pending recommendations directed to the Trust Fund for Victims, as follows:

- a) Financial audits;
- b) Performance audit on human resources management;
- c) Performance audit on the budget process;
- d) Performance audit on temporary personnel;
- e) Performance audit on legal aid; and
- f) Performance audit on cybersecurity.

***RECOMMENDATION***

96. **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.**

## **VIII. Audit Committee matters**

***(a) Follow-up on recommendations of the Audit Committee***

97. The Executive Secretary of the AC will provide an update on the status of its recommendations.

***(b) Dates of the twenty-third and twenty-fourth sessions of the Audit Committee***

98. The AC decided to hold its twenty-third session from 9 to 11 February 2026, and the twenty-fourth session from 29 to 31 July 2026 at the seat of the Court in The Hague.

<sup>29</sup> Not Implemented: If the implementation of the recommendation is ‘under consideration’, ‘PENDING’ or claimed without sufficient evidence submitted.

<sup>30</sup> AC/22/16.

## IX. Other matters

### *(a) Update on any fraud cases*

99. The Executive Director of the Secretariat of the TFV provided a verbal briefing to the AC during a closed session, addressing any potential fraud cases within the TFV. The briefing was based on confidential management disclosures submitted to the External Auditor.

#### **RECOMMENDATION**

**100. The Audit Committee welcomed the verbal update and invited the Executive Director, Secretariat of the Trust Fund for Victims to address the Committee on any fraud cases at its twenty-fourth session in 2026.**

101. The AC also examined a communication on the fraud related cases considered by the IOM from January – December 2024.

#### **RECOMMENDATION**

**102. The Audit Committee welcomed the written update and invited the Head of the IOM to address the Committee on any fraud cases at its twenty-fourth session in 2026.**

### *(b) Selection of the members of the Audit Committee*

103. As of 1 January 2026, the three currently vacant positions within the AC will be formally filled. The Committee should review and endorse the advertisement for the appointment of Members, advising Management on desirable profiles to maintain or enhance the Committee's skills and experience, and recommending that at least one appointee possess specialized expertise in IT systems implementation and optimization, including AI, to strengthen capacity in addressing information technology systems, cybersecurity risks, and data integrity within the audit framework.

104. The AC members remain prepared to offer the panel the necessary technical expertise throughout the recruitment process.

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## Annex I: List of Documents

<b>Provisional agenda</b>
Revised Provisional Agenda
OIA - Implementation Status Report of the 2025 Audit Plan for the first quarter of 2025
OIA - Audit of Personnel Protective Security Measures - Final Audit Report
Update on the establishment of an ethics function at the Court
Report on the internal control checklist for Country Offices – the Court
OIA External Quality Assessment - implementation status
OIA Audit Coverage 2015-2030
Report on the Implementation of Internal Audit Recommendations - Semester 1
OIA - Internal audit outstanding recommendations linked to risks
OIA - Internal audit outstanding recommendations linked to risks – Revised
2025 Audit Plan implementation status Q2
Draft Work Plan for 2026 - Office of Internal Audit
Report on IT cloud strategy
OIA Draft Strategic Plan 2026-2029
Fourteenth update report on risk management at the Court
Court's Update on recommendations of the External Auditor
<b>CONF:</b> Audit of management and administration of the Special Relocations Fund (SFR)

\* **Sharing of OIA reports:** At its sixth session,<sup>31</sup> 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.

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<sup>31</sup> *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.