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

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Executive Summary

1. This report outlines the findings and recommendations of the twenty-first session of the Audit Committee (“AC”) of the International Criminal Court, held in The Hague from 17 to 19 February 2025. During its session, the AC focused on: (a) ethics; (b) oversight of internal audit matters; (c) oversight of external audit matters; (d) risk management; and (e) other relevant matters.
2. The AC recognised the efforts of the Court and the OIA in the areas of risk management. However, the AC had identified several governance and risk assessment weaknesses that require urgent attention. The AC emphasised the need for improved cooperation and unity among the Court’s organs, ensuring a court-wide approach to the risks.
3. To expedite the issuance of a *Charter of Ethics*, the AC recommended that the Court revisit the relevant sections of the proposed guide, with a focus on the elements of a *Charter of Ethics* outlined in Annex I among other considerations. The AC looked forward to receiving the finalized ethics charter at its twenty-third session in 2026.
4. The AC asked the Court to review its IT governance framework and the Terms of Reference of the Information Management Governance Board, ensuring that the framework in place is appropriate for the size and complexity of the Court.
5. The AC recommended that the Court and the Office of Internal Audit 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 to report back to the AC at its twenty-second session in July 2025.
6. The AC was of the view that internal audit reports could benefit from clear criteria identified in the reports and made clear at the start of the reports. In addition, when providing summaries of engagements and undertakings, the reports should give a clear risk rating of key issues.
7. The AC took note of the update by the External Auditor and raised a concern regarding the delayed implementation of certain External Auditors’ recommendations. Such delay highlights a potential weakness in the organization’s follow-up and accountability mechanisms. Timely implementation of these recommendations is critical to addressing identified risks, improving operational efficiency, and ensuring compliance with best practices. Continued postponement could expose the organization to ongoing risks or operational inefficiencies, underscoring the need for stronger monitoring and follow-up procedures to ensure timely action. The AC will continue to monitor on the status of implementation of the recommendations.
8. The AC considered the revised version of the Audit Charter and raised concern about the composition of the panel for the selection of new AC members. One member with the appropriate background (such as the Chair of the AC or the Chair of the Committee on Budget and Finance) would provide important input for the internal considerations. Court officials on the other hand (such as the Registrar or his/her representative) are in receipt of AC recommendations and are responsible for their implementation, and should not be part of the selection panel for AC. This measure is necessary to avoid any (perceived) conflict of interest, ensuring that the selection process remains unbiased and transparent.

I. Introduction

1. The Audit Committee (“AC”) of the International Criminal Court (“Court”) held its twenty-first session in The Hague from 17 to 19 February 2025.
2. This report summarizes the key comments and recommendations made at the twenty-first session. The documentation reviewed by the AC is listed in Annex I of this report.
3. The AC shall submit its report directly to the Assembly and share it with the Committee on Budget and Finance (“CBF”), 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.

II. Procedural matters related to the twenty-first session

1. Election of officers

5. At its first meeting,¹ the AC elected by consensus its Chairperson and its Vice-Chairperson for 2025, in accordance with Part F of the amended Charter.

Attendance and services for the twenty-first session

6. The AC held six meetings during its twenty-first 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.

2. Adoption of the agenda

7. The AC adopted the following agenda for its twenty-first 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) Oversight of internal Audit matters
 - (a) Status of implementation of the 2024 Internal Audit Plan (Q3&Q4)
 - (b) Work Plan of the Office of Internal Audit for 2025
 - (c) Statement of Independence and objectivity
 - (d) Audit reports of the Office of Internal Audit
 - (e) Implementation of Audit recommendations-as of 31 December 2024
 - (f) Report on the Audit Related Activities of the Office of Internal Audit in 2024
 - (g) Report of the Court on the implementation of internal audit recommendations as of 31 December 2024
 - 4) 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) Update on the status of the Performance audit

¹ Charter of the Audit Committee, para. 14.

- (c) Other matters
- 5) Risk management
 - (a) Thirteenth update report on risk management of the Court
 - (b) OIA Report on risk management of the International Criminal Court-January 2025
- 6) Other matters
 - (a) Briefing by the Registrar
 - (b) Briefing by the Head of Independent Oversight Mechanism
 - (c) Work plan of the twenty-second session of the Audit Committee

3. Participation of observers

8. The President of the Court delivered the welcoming remarks on behalf of the Court. The Director of the Division of Management Services presented various reports submitted by the Court, and the Director of the Office of Internal Audit 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 Registrar and the Head of IOM addressed 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. Consideration of issues on the agenda at the twenty-first session

Strategic Plan of the OIA

10. The AC reviewed the strategic plan of the OIA for 2023-2025. The AC encouraged the OIA to update its strategic plan for 2026-2029 and ensure its alignment with the newly amended Global Internal Audit Standards.

Follow-up on External Quality Assessment of the OIA

11. The AC received a copy of the *Report Quality Assessment* conducted in 2024, by the Institute of Internal Auditors ("IIA") in The Netherlands. This external quality assessment is a requirement by IIA Standard 8.4² and aimed to assess and enhance the overall quality of the Court's internal audit function performed by the OIA.

12. The Report issued a total of eight required improvements in relation to four Standards. These are related to Coordination and Reliance, Reporting to Senior Management and the Board, Resource Allocation and well as Quality of Reporting. In addition, the Report provided a total of 22 detailed opportunities for continuous improvement. By adopting and implementing these, the OIA could further improve its internal audit processes and deliver even more added value to the organization.

13. Furthermore, under *Communication and approval (IIA Standard 2020)*, the Report stated that the Audit Committee should have a dialogue before the approval of the annual audit plan with the Coordination Council ("CoCo") and the Heads of Organs to have a clear view on which audits add value to the effectiveness and efficiency of the ICC organisation.

RECOMMENDATIONS

14. **The Audit Committee recommended that the Office of Internal Audit provide an update on the status of its new strategic plan for 2026–2029, which is to be**

² [Global Internal Audit Standards](#), Standard 8.4 External Quality Assessment.

developed and aligned with the new Global Internal Audit Standards, at its twenty-second session in July 2025.

15. The Audit Committee requested that the Office of Internal Audit update it on the status of implementation of the recommendations contained in the 2024 External Quality Assessment report at its twenty-second session in July 2025.

16. The Audit Committee should engage in a dialogue with the Coordination Council before approving the annual audit plan. This discussion will ensure a clear understanding of which audits add the most value to the effectiveness and efficiency of the Court.

A. Ethics

1. Final report of the Court-wide Ethics Charter

17. At its fourth session in 2017, in line with the “One-Court principle”, the AC emphasized the need to unite all staff working for the Court around the same values, while, at the same time, acknowledging that it was reasonable to maintain the existing codes of conduct for specific professions that will be in line with the Court-wide Ethics Charter.³

18. At its seventeenth session in December 2018,⁴ the Assembly took note of the External Auditor’s recommendation that the Court develop and publish a Charter of Ethics.

19. At its eighteenth session,⁵ the AC requested that the Court submit the adopted Court-wide Ethics Charter at its nineteenth session in March 2024. At its twentieth session,⁶ the AC requested that the Court submit an initial draft at its twenty-first session in February 2025.

20. The AC received with appreciation a draft of the ICC Ethics Guide for Personnel, designed to guide staff and complement the core values and key principles that form the foundation of the Court’s ethical framework. Together, the guide and these core values aim to provide a comprehensive approach not only to ethics, but workplace conduct and employment conditions more generally.

21. However, an ethics charter typically includes several key components that outline the ethical principles and standards for an organization. These components help ensure that an organization’s ethical standards are clearly defined, communicated, and upheld. The AC noted that the *ICC Ethics Guide for Personnel* covers many elements of a *Charter of Ethics*; still, additional elements that could be considered for inclusion in the document are listed in Annex 1 to the report. Whereas some of those elements do appear in the individual codes of conduct for staff members, OTP, Judges or Counsel, there is no one document where they would collectively appear as relevant for the whole Court.

RECOMMENDATIONS

22. To expedite the issuance of a *Charter of Ethics*, the Audit Committee recommended that the Court revisit the relevant sections of the proposed *Ethics Guide for Personnel*, with a focus on the elements of a model Charter of Ethics outlined in Annex 1 of this report, among other considerations. The Audit Committee looked forward to receiving the finalized ethics charter at its twenty-third session in 2026.

³ ICC-ASP/16/15, Annex V, Annual report of the Audit Committee for 2017, para. 36.

⁴ ICC-ASP/17/Res.4, Section M, para. 6.

⁵ AC/18/5, para. 13.

⁶ *Ibid.*

23. The Audit Committee referred to paragraph 19 of its report from the twentieth session and requested the Court to provide an update on the establishment of an ethics function at its twenty-second session.

B. Oversight of internal audit matters

1. Implementation of the 2024 Internal Audit Plan

24. The AC considered the “Status of Implementation of the 2024 Internal Audit Plan” for the third⁷ and the fourth quarters.⁸

25. The AC noted that, by the end of the fourth quarter of 2024, the OIA had completed five of the eight planned audit assignments, along with three advisory services. Two audit assignments were in the reporting phase, while one had been cancelled.

26. The AC also took note of the status of implementation.

2. Work Plan of the Office of Internal Audit for 2025

27. The AC had before it the “Work Plan of the Office of Internal Audit for 2025”.⁹

28. The plan included eight audit assignments, with six classified as high-risk and two as medium risk. Additionally, it included two advisory services, both categorized as high-risk.

29. The AC noted that the audit plans present a good balance among the different assignments, including IT audits and advisories, that address risks and identify a mix of areas that have different levels of maturity and/or need improvement. The AC also noted that audit plans are prone to change during the year based on needs and emerging risks.

30. The AC discussed the audit assignments selection methodology with the Director and noted an imbalance in the planned coverage across the Court's three Organs, attributed to various factors. The AC noted that it would be essential for it to obtain a longer-term overview of OIA's audit coverage across the Court's audit universe.

31. The AC noted that the OIA is planning an audit of the administration and utilisation of funds of the Special Fund for Relocations. The audit will assess the compliance of the utilisation of funds with the regulations established by the Administrative Instruction in 2023, as well as the effectiveness of the governance and management of the Special Fund for Relocations. The AC also noted that the External Auditor is concurrently conducting a performance audit on the ICC trust funds to assess whether the management of the trust funds is efficient and appropriate, providing useful information for decision making regarding voluntary contributions and for the oversight of the funds. The scope of the audit includes the establishment procedures of trust funds, budget and financial management, evaluation and reporting, as well as governance and internal controls related to trust funds. It would be important that the OIA and the External Auditor coordinate to ensure any unnecessary overlaps between the two audits are avoided.

RECOMMENDATIONS

32. The Audit Committee recommended that the Office of Internal Audit provide a document outlining the audit coverage of the audit universe over the past ten years and the next five years (2015–2029). This document should indicate the audit assignments conducted or scheduled for each year and be presented at the twenty-second session in July 2025.

⁷ AC/21/3.

⁸ AC/21/14.

⁹ AC/21/8.

33. **The Audit Committee recommended that the Office of Internal Audit coordinate its audit activities in the field of trust funds with the External Auditor, to avoid duplication of work, and requested the Office to provide an update on the situation at its twenty-second session in July 2025.**

3. Statement of independence and objectivity

34. The AC considered the “Statement on Independence and Objectivity of the Office of Internal Audit”. The OIA underlined that it considered the judicial mandate of the Court and ensured the independence and confidentiality of its organizational units, processes, and activities when developing its yearly work plan.

35. Each auditor reviewed and signed a Statement on conflict of interest for every engagement in 2024, thus ensuring the objectivity of the audit engagements.

36. The AC acknowledged the concerns raised by the Director of the OIA regarding the growing delays in obtaining necessary information and the limited availability of auditees during the execution of engagements. The AC further noted that the OIA emphasized a worsening of these delays, which has significantly disrupted the organization of the auditors’ work and adversely impacted the overall completion of the annual work plan.

37. The AC received a copy of the Standard Operating Procedure (“SOP”) titled “*Participation in Audits and Follow-up of Audit Recommendations*”, last updated in 2018. This SOP outlines the procedures to be followed by the Directors and Section Chiefs of all Major Programmes of the Court concerning internal audits conducted by the OIA, as well as external audits, including the follow-up on audit recommendations.

RECOMMENDATIONS

38. **The Audit 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 the follow-up of audit recommendations”, and submit the reassessment at its twenty-third session in 2026.**

39. **The Audit Committee recommended that the Court implement comprehensive protocols to ensure the timely provision of information and improve the availability of auditees during audit engagements.**

4. Audit reports of the Office of Internal Audit

40. The AC examined five reports¹⁰ of internal audits submitted by the OIA.

41. The AC noted that audit report summaries would be more effective if they clearly identified the key issues uncovered during the audit, categorized by risk level (high, medium, or low). Additionally, outlining these issues concisely within their specific areas would improve the report’s readability and help stakeholders quickly understand the critical matters requiring attention.

42. The AC noted the recommendation made by the OIA in its report (Audit of the IT Cloud Strategy) and raised concern about the fact the Court currently does not seem to have a court-wide governance mechanism to oversee and proactively identify potential cloud implementation risks.

¹⁰ Final Audit Report - Audit of the IT Cloud Strategy (AC/21/2); Audit of the new modality of accounting of direct witnesses’ confidential expenditures through MODs - Final Audit Report (AC/21/7); Audit of Sick Leave Management - Final Audit Report: Version including comments to the draft audit report from key stakeholders as Annex IV. (AC/21/6); Audit on Information Security - Awareness and Training program, CONF. (AC/21/9); and Audit of administrative and financial controls in Country Offices (COs), CONF. (AC/21/16).

43. As for the audit of administrative and financial controls in Country Offices, the AC commended the initiative of the OIA to implement an internal control checklist for Country Offices, along with the verifications conducted by the OIA to assess the quality of these checklists across Country Offices. This initiative should however outline the eventual transfer of responsibility for managing and overseeing these internal control self-assessments to Court management, as it is not a responsibility that should remain permanently in a Third Line function.

RECOMMENDATIONS

44. **The Audit Committee recommended that the Office of the Internal Audit enhance the value of audit reports by ensuring that summaries clearly highlight the key issues identified during the audit. Each issue should be categorized by risk level to provide a clear assessment of its significance.**

45. **The Audit Committee recommended that the Court and the Office of Internal Audit 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 Audit Committee at its twenty-second session in July 2025.**

46. **The Audit Committee recommended that the Court and the Office of Internal Audit collaborate on developing a comprehensive long-term implementation plan for the internal control checklist for Country Offices and submit a progress report on this initiative at its twenty-second session in July 2025.**

5. Annual report of the OIA on the implementation of audit recommendations in 2024

47. The AC considered the “Report of the Office of Internal Audit - Implementation of Audit Recommendations: Situation as at 31/12/2024”,¹¹ which covered the period from 1 January 2024 until 31 December 2024.

48. The implementation rate was calculated based on recommendations issued until December 2023 and considered only "Accepted" recommendations, as requested by the AC during its seventh Session. The period for the implementation rate calculation spans from 1 January 2024 to 31 December 2024.

49. On 1 January 2024, there were 85 “Open” audit recommendations from 22 audit reports issued between 2019 and 2023. In 2024, five new internal audits were completed, resulting in 30 additional recommendations. Out of these, 29 had implementation plans developed, while one was rejected by Management.

50. On 31 December 2024, after the first and second follow-up exercises for the implementation of recommendations, there were 96 “Open” audit recommendations from 24 audit reports issued between 2019 and December 2024.

51. The AC observed that while the Report addressed the identified risk, its level, management's comments, and the aging of the recommendations, it lacked critical elements. Specifically, it did not present the OIA position on management's acceptance of the risk resulting from non-implementation of the recommendation, nor did it assess the potential impact of the acceptance of risk on the Court's internal control system. Furthermore, the Report did not evaluate the operational consequences of delays in implementing the recommendations.

¹¹ Report of the Office of Internal Audit Implementation of Audit recommendations: Situation as at 31/12/2024 (AC/21/10).

52. The AC emphasized the importance of clearly articulating the level of risk associated with identified control weaknesses in the annual report summary. By consistently including risk levels, the OIA can enhance transparency and provide stakeholders with a clearer understanding of the organization's risk exposure. This practice would also support more informed decision-making by management and the AC, ensuring that identified issues are prioritized and addressed effectively based on their potential impact. Currently, while weaknesses are reported, the absence of explicit risk assessments may limit the ability of stakeholders to fully grasp the severity or urgency of these issues.

53. The AC expressed concern about the risk associated with recommendations remaining unimplemented for extended periods, which, in addition to factors such as delays in the audit engagements, might reduce the overall value added by the audit process.

54. As for the open recommendations, the AC highlighted the need for a periodic review of open recommendations to ensure their continued relevance and practicality. By aligning these recommendations with the organization's risk register, the Court and the OIA can better assess whether the identified issues remain significant in the current risk landscape. This alignment ensures that resources are focused on addressing the most critical risks and that outdated, or less relevant recommendations are reconsidered. At present, without regular comparison to the risk register, there is a possibility that some recommendations may no longer reflect the organization's evolving risk priorities or operational realities.

RECOMMENDATIONS

55. **The Audit Committee recommended that future reports explicitly include the Office of Internal Audit's position regarding management's acceptance of risks associated with not implementing recommendations. Additionally, the reports should assess and clearly articulate the potential impact of the acceptance of risks on the Court's internal control system. To enhance accountability and operational efficiency, the reports should also evaluate the consequences of any delays in implementing recommendations and provide timelines for corrective action.**

56. **The Audit Committee recommended that the Office of Internal Audit consistently provide, in the summary of the annual report, the level of risk that the organisation is exposed to as a result of control weaknesses identified.**

57. **The Audit Committee recommended the Court and the Office of Internal Audit to review the continued relevance and practicality of the open recommendations and compare them against the Court's risk register, and report on the result at its twenty-third session in 2026.**

6. Report of the Audit related activities of OIA in 2024

58. The AC considered the "Report on the Audit Related Activities of the Office of Internal Audit in 2024",¹² which covered the period from 1 January 2024 until 31 December 2024.

59. The implementation rate was calculated based on recommendations issued until December 2023. The OIA reported that the implementation rate was calculated based on "Accepted" recommendations only, as per the request from the AC at its seventh session.¹³

60. On 1 January 2024, there were 85 audit recommendations "Open", from 22 audit reports issued between 2019 and 2023. During the year of 2024, five new internal audits were finalized, generating additional 30 recommendations (29 of those had its implementation plan developed; one was rejected by Management). On 31 December 2024, considering the results

¹² AC/21/12.

¹³ AC/7/5, para. 19.

of the 2024 first and second follow-up of implementation of recommendation exercises, 96 audit recommendations were categorized as “Open”, from 24 audit reports issued between 2019 and December 2024.

61. The AC underscored the importance of enhancing the transparency and effectiveness of the OIA's reporting. Including a section in the annual activity report on the percentage of implementation of planned activities would allow the AC to better assess the Office's performance and progress against its objectives. Additionally, providing insights on key issues and cross-cutting themes would offer a more comprehensive understanding of systemic challenges and emerging risks within the organization. Currently, the absence of such detailed reporting may limit the AC's ability to fully evaluate the effectiveness of internal audit activities and identify trends that require strategic attention.

62. The AC observed that the Report on the Audit Related Activities of the Office of Internal Audit in 2024 reflected several assignments that were cancelled without any documented reasons. Additionally, in cases where postponements may have occurred, there was no indication of the revised timelines or expected completion dates. The absence of documented reasons for cancellations and unclear postponement details can hinder effective oversight and may raise concerns regarding transparency, accountability, and proper resource allocation.

63. The AC also observed that the Report lacked information on Internal Audit Staff capacity building, and whether workshops, and training sessions attended by the Auditors are up to date with best practices in internal auditing, including the new Global Internal Audit Standards, or otherwise contribute effectively to overall organizational goals.

RECOMMENDATIONS

64. **The Audit Committee recommended that the Office of Internal Audit include, in its annual activity report, a section on the percentage of implementation of activities planned, as well as provide it with insights on key issues and cross-cutting themes, and a clear risk rating.**

65. **The Audit Committee recommended that the Office of Internal Audit provide clear justifications for any assignment cancellations in future reports. In cases of postponements, revised timelines should be clearly stated to ensure proper tracking and accountability.**

66. **The Audit Committee recommended that the Office of Internal Audit include in its annual reports, information and a comprehensive overview of internal audit staff capacity-building initiatives. This should include details on training programs, workshops, seminars, and other professional development activities undertaken during the reporting period and ensure that training and development activities are aligned with current international auditing standards and best practices in the internal audit profession or otherwise contribute to overall organizational goals.**

C. Court's report on the implementation of the internal audit recommendations as of 31 December 2024

67. The AC considered the “Report of the Court on the implementation of internal audit recommendations as of 31 December 2024”.¹⁴

68. By the end of 2024, the Court reported a decrease in open recommendations from 85 to 67, with 15 implemented and three closed (implementation rate of 18 per cent and reduction rate of 21 per cent). The Court reported that it successfully implemented 15 recommendations, while

¹⁴ AC/21/13.

OIA closed three recommendations: two related to the conditions of detention and treatment of persons at the Detention Centre, and one concerning the Duty of Care framework. Table 1 below depicts an overview of developments of the recommendations.

Table 1: Overview of developments of the recommendations 2020-2024

	Beginning In progress [a]	New	Implemented [b]	Closed	Not accepted	Risk accepted	Total [c]	Ending In progress	Implementation rate [b/a]	Reduction rate [c/a]
2020										
Carried forward from 2019	82		18	11		2	31	51	22%	38%
Issued in 2020		31	1		9		10	21		
Total								72		
2021										
Carried forward from 2020	72		13	21			34	38	18%	47%
Issued in 2021		24	4		1		5	19		
Total								57		
2022										
Carried forward from 2021	57		7	7			14	43	12%	25%
Issued in 2022		42			9		9	33		
Total								76		
2023										
Carried forward from 2022	76		14	1			15	61	18%	20%
Issued in 2023		27			1	2	3	24		
Total								85		
2024										
Carried forward from 2023	85		15	2		1	18	67	18%	21%
Issued in 2024		30			1		1	29		
Total								96		

69. The Court also reported that the CoCo will receive periodic updates on the status of open recommendations, thus implementing the AC's recommendation of setting the tone at the top.

D. Oversight of External audit matters

1. Briefing by the External Auditor on the work planned for 2025

70. The representative of the External Auditor presented the workplan for 2025. The work plan included the audit of the financial statements of the Court and the financial statements for the Trust Fund for Victims for the year ended 31 December 2024. It also included a performance audit on trust funds.

71. The objective of the performance audit on trust funds is to assess whether the management of the trust funds is efficient and appropriate, providing useful information for decision making regarding voluntary contributions and for the oversight of the Funds.

72. The audit covers the trust funds currently existing as of 2024 within the ICC, as well as those that existed in the past. The scope includes the establishment procedures, budget and financial management, evaluation and reporting, as well as governance and internal controls related to trust funds.

2. Follow up on recommendations of the External Auditor

73. At its eighteenth session,¹⁵ the AC took note of the outstanding recommendations of the External Auditor and recommended that it be briefed on the status of implementation at its twenty-first session.

74. The BAI provided an overall view of the status of recommendations made both by the former external auditor and by the BAI. 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,¹⁶ four (or 9.1 per cent) were partially implemented,¹⁷ and one (or 2.3 per cent) was not implemented,¹⁸ as of 18 February 2025.

75. The 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,¹⁹ as of 18 February 2025.

76. The AC took note of the update by the representative of the External Auditor and raised a concern regarding the delayed implementation of certain External Auditors' recommendations. Such delay highlights a potential weakness in the organization's follow-up and accountability mechanisms. Timely implementation of these recommendations is critical to addressing identified risks, improving operational efficiency, and ensuring compliance with best practices. Continued postponement could expose the organization to ongoing risks or operational inefficiencies, underscoring the need for stronger monitoring and follow-up procedures to ensure timely action. The AC will continue following up on the status of implementation of the recommendations.

77. The AC believed that assigning risk ratings will help the AC and Management better understand the potential impact and urgency of each outstanding recommendation, facilitating more strategic decision-making and resource allocation. This approach will also support more effective monitoring by highlighting high-risk areas that require immediate attention. Currently, the absence of risk ratings may limit the organization's ability to differentiate between critical and lower-priority issues, potentially delaying the resolution of significant risks.

78. The AC observed that some recommendations raised by the External Auditor may have been phrased in a manner that did not make it clear to the Court's management what was required in terms of their full implementation. One such example is Recommendation 7, which states:

"The External Auditor recommends that the OTP establish internal control procedures to analyse the potential impact of the Trust Fund on the regular budget during the execution review stage and to report the findings to oversight bodies such as the CBF and ASP in advance."

¹⁵ AC/18/5, para. 68.

¹⁶ Implemented: If the recommendation has been fully implemented with complete submission of evidence.

¹⁷ Partially implemented: Partially Implemented: If the implementation of the recommendation is planned and underway.

¹⁸ The "Not Implemented" recommendation is in progress (ongoing).

¹⁹ Not Implemented: If the implementation of the recommendation is 'under consideration', 'PENDING' or claimed without sufficient evidence submitted.

79. The AC believed that enhancing the recommendations, at least in some cases, by specifying the objectives, criteria and key performance indicators for implementing them, and the timeframe for their implementation in terms of their urgency (e.g. judging by the associated risk likelihood or velocity), would facilitate the Court in its implementation efforts.

RECOMMENDATIONS

80. The Audit Committee requested that the Court's Management speed up the implementation of recommendations of the External Auditor and report back on the implementation status at its twenty-second session in July 2025.

81. The Audit Committee requested that the External Auditor provide a rating of the risk associated with each outstanding recommendations in the next update to the Audit Committee, at its twenty-second session in July 2025.

82. The Audit Committee recommended that the External Auditor consider elaborating on their recommendations so that there is no ambiguity in terms of their objectives, criteria, key performance indicators, and urgency of implementing them.

E. Risk management

1. Thirteenth update report on risk management at the Court

83. Since the re-establishment of the AC in 2015, the Court has provided the AC with annual reports on risk management. The AC examined the *"Thirteenth update report on risk management at the Court"*.²⁰

84. In November 2024, the Risk Management Committee presented an internal and confidential updated risk register of the Court to CoCo, which included risk responses and mitigating actions. The CoCo reviewed, endorsed, and adopted the amended register by consensus.

85. The AC reviewed the risk management report and identified areas requiring further development. The Committee observed that the report could be strengthened by incorporating more detailed risk ratings, including assessments of both likelihood and potential impact. Furthermore, the Committee emphasized the importance of enhancing mitigation strategies and establishing consistent monitoring mechanisms. It was recommended that future reports provide a more comprehensive evaluation of strategic risks to better inform decision-making and reinforce the organization's overall risk management framework.

RECOMMENDATIONS

86. The Audit Committee 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.

87. The Audit Committee 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.

²⁰ AC/21/4.

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

88. The OIA submitted a report on the implementation and maintenance of an integrated and appropriate risk management process within the Court.

89. The AC considered the “Report on risk management by the International Criminal Court, January 2025”.²¹ The OIA referred to the COSO 2017 framework, “*Enterprise Risk Management - Integrating with strategy and performance*”, to analyse the Court’s integrated risk management framework; and reviewed the Court’s culture, resources and practice in terms of risk management based on the framework’s five components, and their 20 principles.

90. As of January 2025, the OIA believed that most of the 20 principles required for an integrated risk management system are either present or functional at the Court. However, these elements do not operate in an interrelated and iterative manner. Formal risk management is not included in the formulation of business objectives, performance monitoring, or oversight systems.

91. The analysis of the Court’s risk management system highlighted changes carried out by the organisation in implementing the different principles set out in COSO 2017. Progress has been made to incorporate these aspects, but they are limited to certain sections or involve specific or critical risks for the Court’s operations. These principles often co-exist in parallel, without actually being used at an operational level.

92. Nonetheless, OIA considered that the Court has reached a “satisfactory” level for 2024 in terms of implementing an integrated risk management framework. The term “satisfactory” as used by the OIA indicated that the Court has established the foundation for an integrated risk management system. However, continued efforts are necessary to achieve a comprehensive, integrated, and mature risk management system in the long term.

93. The AC took note of the useful discussion and will continue to follow up with the OIA and the Court on the development of the risk culture.

F. Other matters

1. Briefing by the Registrar

94. The AC received a briefing in camera from the Registrar updating it on different operational issues.

2. Briefing by the Head of IOM

95. The AC received a briefing in camera from the newly appointed Head of the IOM.

96. The AC took note of the work plans of the IOM during 2025 and looked forward to receiving another update at its twenty-second session in July 2025.

3. Amendments to the Audit Committee Charter – Composition of the Selection Committee

97. The AC considered the revised version of the Audit Charter and raised concern about the composition of the panel for the selection of new Committee members. One member with the appropriate background (such as the Chair of the AC or the Chair of the CBF) would provide important input for the internal considerations. Court officials on the other hand (such as the Registrar or his/her representative) are in receipt of AC recommendations and are responsible for their implementation, and should not be part of the selection panel for AC. This measure is necessary to avoid any (perceived) conflict of interest, ensuring that the selection process remains unbiased and transparent.

²¹ AC/21/11.

98. Best practices in corporate governance emphasize the clear segregation of duties to mitigate conflicts of interest. By excluding the Registrar or his/her representative from the selection panel, the Court aligns with these standards, thereby reinforcing the independence of the AC and the objectivity, credibility and trustworthiness of its work. Moreover, maintaining a conflict-free selection process, including in terms of perception, strengthens public trust in the Court's governance and decision-making. Transparency and impartiality are fundamental to upholding the institution's integrity.

RECOMMENDATION

99. **The Audit Committee recommended that that the Registrar or his/her representative does not sit on the selection panel for Audit Committee members and be replaced by the Chair of the AC or the Chair of the Committee on Budget and Finance.**

4. Redesigning of the Secretariat of the Assembly of States Parties

100. The AC noted that the position of Director of the Secretariat of the Assembly of States Parties has been filled; however, the new Director has not yet assumed her duties and responsibilities. The AC emphasized the importance of being consulted throughout the restructuring process.

5. Work plan of the twentieth-second session of the Audit Committee

101. The AC decided to focus on the following matters during its twenty-second session: management reports, ethics; oversight of internal audit matters; oversight of external audit matters, risk management; follow-up on previous recommendations; report of the Ombuds; and presentation on the budget process.

102. The Twenty-second session will take place at the seat of the Court from 28 to 30 July 2025.

Annex I: Main elements of an Ethics Charter

1. Purpose and Scope

The purpose of this Ethical Charter is to establish the fundamental ethical principles and standards that govern the conduct of all individuals associated with the ICC, including judges, prosecutors, defense counsel, staff members, and external stakeholders. This Charter applies to all ICC personnel in the execution of their duties to uphold justice, accountability, and human rights.

2. Core Ethical Principles

All ICC personnel shall adhere to the following principles:

- **Integrity** – Act with honesty, fairness, and impartiality in all professional duties.
- **Independence** – Ensure decisions and actions are free from undue influence or external pressure.
- **Impartiality** – Avoid conflicts of interest and maintain neutrality in legal and administrative matters.
- **Transparency** – Promote openness and accountability in all operations while respecting confidentiality.
- **Respect and Dignity** – Treat all individuals with fairness, dignity, and cultural sensitivity.
- **Professionalism** – Uphold the highest standards of competence, diligence, and ethical behaviour.

3. Code of Conduct

- ICC personnel must refrain from any actions that could compromise the integrity and credibility of the Court.
- Any form of corruption, bribery, favouritism, or misuse of authority is strictly prohibited.
- Confidentiality of sensitive information must be maintained in accordance with ICC policies.
- Fair treatment and non-discrimination must be ensured for all individuals, regardless of nationality, race, gender, or other status.
- ICC personnel must avoid conflict of interest situations in which their personal interests clash, or appear to clash, with the interests of the Court.
- ICC personnel are generally expected to refuse all gifts, hospitality, awards and honours from all sources while working for the Court, although an occasional gift of nominal value from a non-governmental, non-vendor source may be accepted if duly disclosed to their supervisor.
- ICC personnel cannot undertake any outside work or activities that may interfere with their ability to carry out their role at the Court, either in terms of time and energy or by being incompatible (or perceived as incompatible) with their status as ICC personnel.
- Due to the international, impartial nature of the Court's mandate, ICC personnel cannot publicly express views on controversial political or religious matters.

- ICC personnel should not have any financial interests that may profit, or appear to benefit, from their work at the Court.

4. Responsibilities and Accountability

- **Judges and Prosecutors** – Ensure fair and impartial administration of justice, free from political or external influence.²²
- **Defence Counsel and Legal Representatives** – Conduct legal representation ethically, ensuring the right to a fair trial.
- **ICC Staff and Administration** – Maintain ethical conduct in all professional activities and uphold ICC policies.
- **External Partners and Contractors** – Adhere to ICC ethical standards in all engagements with the Court.

5. Compliance and Legal Framework

This Charter is aligned with:

- The Rome Statute of the ICC
- The United Nations Code of Conduct for Public Officials
- International ethical and human rights standards applicable to international justice institutions

6. Reporting and Whistleblower Protection

- A confidential and secure reporting mechanism will be available for reporting ethical concerns.
- Whistleblowers who report violations in good faith will be protected from retaliation.

7. Enforcement and Disciplinary Measures

- Violations of this Ethical Charter will be subject to disciplinary action, including warnings, suspension, termination, or legal proceedings, as appropriate.

8. Ethical Decision-Making Framework

When faced with ethical dilemmas, ICC personnel should:

- Identify the ethical issue and relevant ICC policies.
- Consult with relevant authorities or ethics officers when in doubt.
- Prioritize actions that uphold justice, fairness, and institutional integrity.

9. Training and Awareness

- Regular ethics training sessions shall be conducted for all ICC personnel.
- Ethical guidelines will be incorporated into induction programs and ongoing professional development.

²² Judges and prosecutors have separate code of judicial ethics.

10. Review and Updates

This Charter shall be reviewed periodically to ensure its continued relevance and effectiveness in upholding the ethical standards of the ICC.

Annex II: List of documents

Title

Provisional agenda

*Audit of Sick Leave Management - Final Audit Report**

*Audit of the new modality of accounting of direct witnesses' confidential expenditures through MODs - Final Audit Report**

*Office of Internal Audit - Work Plan of the Office of Internal Audit for 2025 **

*Audit on Information Security - Awareness and Training program **

*OIA 2024 Annual Report on the Implementation of Audit Recommendations**

*Report on risk management by the International Criminal Court - January 2025***

*Report on the Audit Related Activities of the Office of Internal Audit in 2024**

*Report of the Court on the implementation of internal audit recommendations as at 31 December 2024***

*Implementation Status of the 2024 audit plan, for the fourth quarter of 2024**

*ICC Ethics Guide for Personnel – Draft **

*Audit of administrative and financial controls in the Country Offices - Final Audit Report**

* Sharing of OIA reports: At its sixth session,²³ 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.

²³ *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.