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

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Executive Summary

1. This report outlines the findings and recommendations of the twenty-fourth session of the Audit Committee (“the Committee”) of the Assembly of States Parties (“the Assembly”) to the Rome Statute of the International Criminal Court (“the Court”), held in The Hague from 1 to 3 July 2026.
2. The Committee welcomed the continued progress made in strengthening the Court’s governance arrangements, particularly in the areas of ethics, risk management, information technology governance and audit oversight. The Committee also took note of the extraordinary situation facing the Court and its significant impact on the Court’s operations.
3. The Committee welcomed the progress made towards the establishment of an Ethics Office, the strengthening of the Court’s risk management framework, and the advancement of the Court’s cloud strategy and IT governance. It also commended the Court’s efforts to strengthen staff wellbeing and engagement, as well as the Office of the Prosecutor’s increased engagement with audit and governance matters. The Committee appreciated that the Court, in light of the external threats, focuses on measures ensuring business continuity, which inevitably may lead to delays in the implementation of lower risk mitigations.
4. The Committee identified the effectiveness of the internal audit function as a key governance priority for the Court. While welcoming the continued work of the OIA, the Committee expressed concern regarding delays affecting audit engagements, the significant number of audit recommendations outstanding for more than two years, and the need for greater cooperation by all stakeholders throughout the audit process. The Committee therefore recommended enhancing OIA reporting, introducing agreed implementation timelines for audit recommendations together with reporting based on those timelines, improving reporting on the implementation of the OIA Strategic Plan, and ensuring that the Audit Committee is afforded the opportunity to review and comment on the proposed annual internal audit plan before its approval.
5. The Committee noted that the External Auditor had issued unmodified opinions on the Financial Statements of both the Court and the Trust Fund for Victims for the year ended 31 December 2025, and recommended that the Assembly approve the Financial Statements. The Committee also welcomed the progress made in implementing external audit recommendations, while emphasizing the importance of ensuring the External Auditor’s access to information and strengthening coordination between the External Auditor and the OIA to avoid duplication of work and ensure complementary audit coverage.

I. Introduction

1. The Audit Committee (“the Committee”) of the Assembly of States Parties (“the Assembly”) to the Rome Statute of the International Criminal Court (“the Court”) held its twenty-fourth session, at the seat of the Court in The Hague, from 1 to 3 July 2026.
2. This report summarizes the key findings and recommendations of the twenty-fourth session. The documentation reviewed by the Committee is listed in annex I to this report.

II. Procedural matters related to the twenty-fourth session

(a) Attendance at the session

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

(b) Adoption of the agenda and organization of work

4. The Committee adopted the following agenda for its twenty-fourth session:
 1. Opening of the session
 - (a) Adoption of the agenda and organization of work
 - (b) Participation of observers
 - (c) Welcoming remarks by the President of the Court
 2. Ethics
 - (a) Update on the Ethics Charter
 - (b) Terms of Reference for the Ombuds function
 3. Oversight of internal audit matters
 - (a) Status of implementation of the internal audit work plan for 2026
 - (b) Audit reports of the Office of Internal Audit
 - (c) Draft internal audit plan for 2027
 - (d) Follow-up on recommendations of the Office of Internal Audit
 - (e) Update on the implementation of the Strategic Plan
 - (f) Update on the implementation of recommendations from the external quality assessment
 - (g) Internal Audit Management Framework
 - (h) Update on implementation of audit escalation mechanism measures
 - (i) Review of all recommendations outstanding for more than two years
 - (j) UN benchmarks for implementation of audit recommendations
 - (k) Update on the eDiscovery process
 4. Oversight of external audit matters
 - (a) Financial Statements of the Court for the year 2025
 - (b) Financial Statements of the Trust Fund for Victims for the year 2025
 - (c) Performance audit on Human Resources Management
 - (d) Update on arrangements to facilitate access to information by the External Auditor

- (e) Follow-up on recommendations of the External Auditor
- 5. Risk management
 - (a) Update on risk management
- 6. IT Governance
 - (a) Comprehensive update on the cloud strategy and the transition
- 7. Other matters
 - (a) Updates by the Trust Fund for Victims and the Independent Oversight Mechanism
 - (b) Update on mitigating actions undertaken in response to the staff survey
 - (c) Exchange with the Deputy Prosecutors
 - (d) Follow up on recommendations of the Audit Committee
 - (e) Dates of the twenty-fifth and twenty-sixth sessions of the Audit Committee

(c) Participation of observers

5. The President of the Court, Judge Tomoko Akane, delivered welcoming remarks on behalf of the Court. The Director of the Division of Management Services of the Registry presented the reports submitted by the Court, and the Director of the Office of Internal Audit (“OIA”) presented the reports submitted by the OIA. A representative of the External Auditor, the Board of Audit and Inspection of the Republic of Korea (“BAI”), addressed the Committee. The Registrar, the Deputy Prosecutors, the Head of the Independent Oversight Mechanism (“IOM”) and the Executive Director of the Trust Fund for Victims (“TFV”) addressed the Committee in closed sessions.

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

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

(a) Ethics

A. Establishment of an ethics function at the Court

7. At its twenty-third session,¹ the Committee welcomed the finalization of the Charter of Ethics, looked forward to the Charter becoming operational, emphasized the importance of training, awareness-raising and a financial disclosure policy, and requested the Court to provide an update on these elements at its twenty-fourth session.

8. The Committee welcomed the ‘Update on the establishment of an ethics function at the Court’² submitted for the consideration of the Committee. The Committee received a presentation on the steps undertaken by the Court to establish an Ethics Office and noted the proposal to include a new temporary position in the proposed programme budget. While welcoming this development, the Committee emphasized the importance of establishing a sustainable and permanent ethics function, adequately resourced and reflected in the Court’s proposed programme budget, to ensure its long-term effectiveness and independence.

¹ ICC-ASP/2/6, para. 15.

² AC/24/7.

RECOMMENDATIONS

9. The Audit Committee looked forward to the operationalization of the Ethics Office and requested the Court to provide an update on the progress made at its twenty-sixth session.

10. The Committee noted the permanent nature of the function and encouraged the Court to propose the position as an Established Post to ensure long-term funding to guarantee its continuity and effectiveness.

B. Establishment of the Ombuds function at the Court

11. The Committee commended the Court for the progress made on the issuance of the ‘Administrative Instruction of The Ombuds Office’, which contained the ‘Terms and Conditions of the Ombuds’ in its annex.³

(b) Oversight of internal audit matters**A. Status of implementation of the internal audit work plan for 2026**

12. At its twenty-third session,⁴ the Committee noted that the work plan was comprehensive and aligned with the Court’s Strategic Plan, commended the OIA for this achievement, and looked forward to receiving updates on the status of implementation of the work plan of the OIA at its twenty-fourth session.

13. The Committee had before it reports on the implementation of the internal audit plan for the first and second quarters.⁵

RECOMMENDATION

14. The Audit Committee recommended that future quarterly reports of the Office of Internal Audit include a summary of the key observations and significant cross-cutting issues. The Committee further recommended that the reports include updates on capacity-building, including staff training and professional development, as well as information on any significant operational, staffing, or resource challenges affecting the Office’s ability to deliver its mandate.

B. Audit reports of the Office of Internal Audit

15. The OIA submitted three audit reports for the consideration of the Committee: (i) Audit of the recruitment process; (ii) Audit of administrative and financial controls in the Division of Management Services; and (iii) Audit of the management of funds of the protection programme for victims and witnesses. The Committee noted with concern that significant delays in providing the OIA with the necessary information had affected the overall timeline for completing the audits.

i. Audit of Recruitment Process

16. The audit of the recruitment process⁶ was part of the 2025 annual audit plan and its overall objective was to evaluate the effectiveness of the recruitment process at the Court and to assess compliance with relevant Administrative Instructions, recruitment guidelines, and internal controls, as well as to examine the safeguarding of sensitive information and the oversight mechanisms in place to ensure procedural integrity. The report issued fourteen (14)

³ AC/24/16.

⁴ ICC-ASP/24/26, para. 47.

⁵ AC/24/2 and AC/24/20.

⁶ AC/24/17.

medium-risk audit recommendations, ten (10) of which were accepted by management, and an ‘advice to management’ was included where a low-risk issue was identified. The Committee noted that it would monitor these recommendations as part of its regular review of the implementation of internal audit recommendations.

ii. *Audit of administrative and financial controls in the Division of Management Services*

17. The audit of administrative and financial controls in the Division of Management Services⁷ was part of the 2026 annual audit plan and its overall objective was to ensure that the main administrative and financial procedures were performed effectively and in compliance with the established policies, procedures and the Financial Regulations and Rules of the Court. The report issued no audit recommendations. Instead, opportunities for improvement were identified and communicated to management as advisory points. The Committee noted that it would monitor these recommendations as part of its regular review of the implementation of internal audit recommendations.

iii. *Audit of the management of funds of the protection programme for victims and witnesses*

18. The audit report⁸ was part of the 2026 annual audit plan and its overall objective was to provide assurance to the Registrar that the Victims and Witness Section has implemented effective and consistent controls to prevent any cases of fraud or presumptive fraud, or any wasteful or improper expenditure of the Court’s money or other assets. The report was classified as secret and is a recurring audit that had already been performed by the OIA in 2022 and 2023. The Committee noted that it would monitor these recommendations as part of its regular review of the implementation of internal audit recommendations.

C. Draft internal audit plan for 2027

19. At its twenty-third session,⁹ the Committee recommended that the OIA and management jointly review the proposed annual audit plan to identify priority areas where assurance is most needed and where audit scope may be adjusted without compromising oversight effectiveness. The Committee also noted that any modifications to the plan should be clearly documented, risk-justified, and approved in line with governance requirements. The Committee had further encouraged the consideration of targeted advisory services or lighter-scope engagements in areas where full audits may not be feasible, ensuring continued value-add while accommodating operational constraints.

20. The Committee had before it the ‘Work plan of the Office of Internal Audit for 2027’¹⁰ and the ‘Report of the Court on the review of the internal audit plan’.¹¹

RECOMMENDATION

21. The Audit Committee noted with concern that the annual internal audit plan of the Office of Internal Audit had been approved by the Coordination Committee without prior consultation with the Audit Committee. The Committee reiterated that it should be afforded the opportunity to review and provide comments on the proposed annual internal audit plan before its approval, in accordance with its oversight role.¹²

⁷ AC/24/21.

⁸ AC/24/19.

⁹ ICC-ASP/24/6, para. 49-50.

¹⁰ AC/24/12.

¹¹ AC/24/4.

¹² ICC-ASP/23/Res.6, annex I, Charter of the Audit Committee, para. 48 (a).

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

22. The Committee had before it the ‘Implementation of audit recommendations: situation as at 15 May 2026’.¹³

23. The report covered the period from 1 January 2026 to 15 May 2026. The implementation rate was calculated based on recommendations issued up to 31 December 2025, and, as requested by the Committee during its seventh session, included only ‘Accepted’ recommendations.

24. The Director of the OIA informed the Committee that, of the 96 recommendations classified as ‘Open’ as of 1 January 2026, four had been implemented while 92 remained open. During the first semester of 2026, four new recommendations were issued: one was not accepted by management, one was implemented shortly after issuance, and two remained open and implementation was underway.

25. The Audit Committee reiterated the need for the Court to address outstanding OIA recommendations and reiterated the need to ensure Standing Operating Procedures and manuals are developed and kept up to date.

RECOMMENDATIONS

26. **The Audit Committee emphasized the importance of ensuring that all recommendations issued by the Office of Internal Audit are time-bound, with an agreed implementation timeline established in consultation with the relevant Court entities.**

27. **The Committee recommended that the Office of Internal Audit submit, for consideration at its twenty-fifth session, a proposal for introducing agreed implementation timelines for each recommendation and for enhancing its reporting on the status of outstanding recommendations by including an aging analysis based on the agreed implementation dates. The Committee considered that such reporting would strengthen oversight of implementation progress and facilitate the timely resolution of outstanding recommendations.**

E. Update on the implementation of the Strategic Plan

28. At its twenty-third session,¹⁴ the Committee had requested the OIA to submit an update on the implementation of its Strategic Plan, including the outcomes of the SWOT analysis, for consideration at its twenty-fourth session.

29. The Committee had before it the ‘Strategic Plan of the Office of Internal Audit 2026-2029: implementation including response to SWOT Analysis’ submitted by the OIA.¹⁵

RECOMMENDATION

30. **The Audit Committee recommended that the Office of Internal Audit enhance its reporting on the implementation of the Strategic Plan by including a comparison of the approved budget against actual expenditure for each strategic initiative, enabling the Committee to better assess the use of resources and progress in implementation. The Committee further recommended enriching future reports with a dedicated section highlighting key cross-cutting and strategic issues requiring the**

¹³ AC/24/15.

¹⁴ ICC-ASP/24/26, para. 48.

¹⁵ AC/24/14.

Committee's attention, including significant risks, implementation challenges, interdependencies, and other matters with implications across multiple workstreams.

F. Update on the implementation of recommendations from the external quality assessment

31. At its twenty-third session,¹⁶ the Committee commended the progress achieved in the implementation of the external quality assessment recommendations and requested a progress update at its twenty-fourth session.

32. The Committee had before it the 'Update on the implementation of recommendations from the external quality assessment'.¹⁷

RECOMMENDATION

33. The Audit Committee looked forward to receiving an update on the implementation of the External Quality Assessment of the Office of Internal Audit as part of its annual report.

G. Internal Audit Management Framework

34. At its twenty-third session,¹⁸ the Committee recommended that management, together with the OIA, develop and formally issue a consolidated, Court-wide Internal Audit Management Framework integrating all relevant policies and procedures, with clear measures to ensure consistent implementation across the Court, and submit it for review at the twenty-fourth session. The Committee had also noted that appropriate escalation mechanisms would support the effective resolution of audit findings and had requested the Court to provide an update on the implementation of such measures at its twenty-fourth session.¹⁹

35. The Committee welcomed the 'Court-wide Internal Audit Management Framework' submitted by the Court in response to these recommendations.²⁰

RECOMMENDATION

36. The Audit Committee noted with concern the persistent delays by the Court in providing relevant information, to validate recommendations and report back on the lessons learnt. The Committee reiterated the importance of timely cooperation by all stakeholders to address delays in audit processes and to facilitate the effective implementation of the Framework.

H. Review of all recommendations outstanding for more than two years

37. At its twenty-third session,²¹ the Committee requested that the Court submit, for consideration at its twenty-fourth session, a review of all recommendations outstanding for more than two years, including the reasons for non-implementation and proposed next steps.

38. The Committee considered the 'Report of the Court on internal audit recommendations outstanding for more than two years'²² and noted that 41 recommendations (or 43 per cent) had been outstanding for more than two years. While noting that the Court's ability to implement internal audit recommendations may have been affected by the increase

¹⁶ ICC-ASP/24/6, para. 68.

¹⁷ AC/24/13.

¹⁸ ICC-ASP/25/6, para. 30.

¹⁹ ICC-ASP/25/6, para. 31.

²⁰ AC/24/10.

²¹ ICC-ASP/25/6, para. 41.

²² AC/24/22.

in external threats, the Committee reiterated the need to enhance communication and address audit processes.

I. *UN Benchmarks for implementation of audit recommendations*

39. At its twenty-third session,²³ the Committee invited the Court to consider benchmarks within the United Nations system to encourage the implementation of audit recommendations, including the possible use of key performance indicators for senior management, and to report to the Committee at its twenty-fourth session.

40. The Committee took note that the Court had contacted the Joint Inspection Unit as well as other UN system organizations in order to conduct a benchmarking exercise.²⁴

RECOMMENDATION

41. The Audit Committee looked forward to receiving an update on the benchmarking exercise at its twenty-sixth session.

J. *Update on the eDiscovery process*

42. At its twenty-third session,²⁵ the Committee requested an update at its twenty-fourth session on the finalization of the audit process on the implementation of the eDiscovery process in the Office of the Prosecutor, including a clear articulation of the management position on the recommendations included in the report.

43. The Committee had before it the ‘Update on the eDiscovery process’²⁶ and noted an improvement in the communication between the OIA and the OTP. The Committee reiterated the need to ensure sufficient involvement of the accountable stakeholders in the audit process.

(c) *Oversight of external audit matters*

A. *Financial Statements of the Court for the year 2025*

44. The Committee noted that the External Auditor had provided an unmodified opinion on the Financial Statements of the Court²⁷ for the financial year ended 31 December 2025.

RECOMMENDATION

45. The Audit Committee recommended that the Assembly approve the Financial Statements of the International Criminal Court for the year ended 31 December 2025.

B. *Financial Statements of the Trust Fund for Victims for the year 2025*

46. The Committee noted that the External Auditor had provided an unmodified opinion on the Financial Statements of the Trust Fund for Victims²⁸ for the financial year ended 31 December 2025.

RECOMMENDATION

47. The Audit Committee recommended that the Assembly approve the Financial Statements of the Trust Fund for Victims for the year ended 31 December 2025.

²³ ICC-ASP/24/6, para. 38.

²⁴ AC/24/11.

²⁵ ICC-ASP/25/6, para. 60.

²⁶ AC/24/25.

²⁷ ICC-ASP/25/12.

²⁸ ICC-ASP/25/13.

C. *Performance audit on Human Resources Management*

48. At its twenty-fourth session,²⁹ the Assembly requested the External Auditor to conduct a performance audit on Human Resources Management as part of its work in 2026, in consultation with the Court. The Committee had before it the ‘Performance audit report on Human Resources Management’.³⁰

49. The Committee noted with concern the overlap in audit topics between the External Auditor's performance audit on Human Resources Management and the OIA's audit of the recruitment process, both addressing substantially similar subject matter within the same audit cycle.

RECOMMENDATION

50. The Audit Committee reiterated the importance of effective coordination between the External Auditor and the OIA, while fully respecting their respective mandates and independence, in order to avoid duplication of audit work, reduce the burden on the organization, and ensure complementary audit coverage. The Committee recommended that the Court, the External Auditor and the OIA streamline the process for the selection of audit topics, including through an annual coordination meeting between the External Auditor and the OIA, and requested the External Auditor and the OIA to report on measures taken in this regard at its twenty-fifth session.

D. *Update on arrangements to facilitate access to information by the External Auditor*

51. At its twenty-third session,³¹ the Committee requested an update at its twenty-fourth session from the Registry as well as the External Auditor on the arrangements to facilitate access to information by the External Auditor in accordance with the Financial Regulations and Rules.

52. The Committee had before it the ‘Written Comments Pursuant to Paragraph 72 of ICC-ASP/25/6 on Arrangements to Facilitate Access to Information by the External Auditor’³² as well as the ‘Update of the Court on access to information by the External Auditor’.³³

53. The Committee acknowledged the request for access to information and reiterated its continued commitment to ensuring that the External Auditor has access to the information, on-premises, necessary for the conduct of its work.

E. *Follow-up on recommendations of the External Auditor*

54. At its twenty-second session,³⁴ the Committee recommended that the External Auditor provide an update on the status of implementation of external audit recommendations at its twenty-fourth session.

55. The Committee received a presentation by the External Auditor on the implementation of external audit recommendations. The Audit Committee commended the External Auditor and senior management of the Court for the timeframe of the implementation of the recommendations.

56. The Audit Committee noted that one recommendation of the former External Auditor addressed to the Assembly of States Parties concerning liquidity remained

²⁹ ICC-ASP/24/Res.4, section M, para. 2.

³⁰ ICC-ASP/25/7.

³¹ ICC-ASP/24/16, para. 96.

³² AC/24/23.

³³ AC/24/3-CONF.

³⁴ ICC-ASP/25/6, para. 77.

outstanding, and invited States Parties to consider whether the recommendation was still valid.³⁵

57. At its twenty-fourth session,³⁶ the Assembly had welcomed the performance audit report on Trust Funds submitted by the External Auditor, and the conclusions and recommendations contained therein, and had requested the Court to report on the implementation of the high and medium risk recommendations before September 2026.

58. The Committee had before it the ‘Progress report of the Court on the external audit recommendations concerning trust funds’.³⁷ The Committee noted that it would continue monitoring the implementation of the recommendations in this area as part of its review of the implementation of external audit recommendations.

RECOMMENDATION

59. The Audit Committee recommended that the External Auditor provide an update on the status of implementation of external audit recommendations at its twenty-sixth session.

(d) Risk management

A. Sixteenth update report on risk management at the Court

60. At its twenty-third session,³⁸ the Committee welcomed the progress made in the area of risk management and looked forward to regular updates and further improvements to the risk management function and risk culture at the Court. The Audit Committee recommended that the Court submit an update on risk management, including the particular risks arising from the threat of sanctions, for consideration at its twenty-fourth session.

61. The Committee considered the ‘Sixteenth update report on risk management at the Court’³⁹ and closed the outstanding Audit Committee recommendations on that topic.

62. The Committee commended the Court for the progress made on risk management since the previous session of the Committee.

RECOMMENDATION

63. The Audit Committee recommended that the Court include in the *Seventeenth update report on risk management at the Court* any significant trends in relation to the top eight risks identified in the strategic risk register, such as movement in risk ratings, emerging risks, closed risks and new risks, and noted that it would continue monitoring the progress made.

(e) IT Governance

A. Comprehensive update on the cloud strategy and the transition

64. At its twenty-third session,⁴⁰ the Committee took note of the planned transition to new IT applications and underscored the importance of ensuring system compatibility and conducting thorough testing throughout the transition. The Committee had emphasized that any new IT initiatives should be considered within the context of the planned transition.

³⁵ Recommendation BS-2018-9 (“Liquidity shortfall”): see Performance audit report on Human Resources Management (ICC-ASP/25/7), section VII: Follow-up on previous recommendations, paras. 183-185.

³⁶ ICC-ASP/24/Res.4, section M, para. 2.

³⁷ AC/24/18.

³⁸ ICC-ASP/25/6, para. 25.

³⁹ AC/24/6.

⁴⁰ ICC-ASP/24/6, paras. 20 and 21.

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

66. The Committee had before it the 'Report on the Court's cloud strategy' and noted the appointment of the Enterprise Architect.⁴¹

RECOMMENDATION

67. The Audit Committee commended the Court for the progress made and looked forward to receiving an update on the Court's IT strategy at its twenty-fifth session.

(f) Other matters

A. Updates by the Trust fund for Victims and the Independent Oversight Mechanism

68. At its twenty-second session,⁴² the Committee welcomed the updates from the Executive Director of Secretariat of the TFV and the Head of the IOM and invited them to address the Committee on any fraud cases at its twenty-fourth session in 2026.

69. The Committee was briefed by the TFV and the IOM on potential fraud cases.

RECOMMENDATION

70. The Audit Committee recommended that the Independent Oversight Mechanism present the annual activity report of the IOM to the Committee at its twenty-fifth session.

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

71. At its twenty-third session,⁴³ the Committee commended the proactive steps taken by management to address the findings of the staff survey and looked forward to receiving an update at its twenty-fourth session on the work in the six priority areas.

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

RECOMMENDATION

73. The Committee commended the progress achieved and the continued investment in staff engagement and wellbeing, and encouraged the Court to maintain these efforts. The Committee looked forward to receiving the results of the next staff survey at its twenty-fifth session.

C. Exchange with the Deputy Prosecutors

74. The Committee held a closed meeting with the Deputy Prosecutors and commended the Office for appointing a dedicated focal point for audit-related matters, noting early positive traction.

75. The Committee further commended the development of the Office of the Prosecutor's Action Plan on Work Culture and looked forward to monitoring its implementation and progress.

⁴¹ AC/24/9.

⁴² ICC-ASP/24/16, paras. 100 and 102.

⁴³ ICC-ASP/25/6, para. 80.

D. *Follow up on recommendations of the Audit Committee*

76. The Committee noted the status of the implementation of its recommendations, as reported by the Secretariat of the Assembly, and requested the Secretariat to review all outstanding recommendations, with a view to closing any recommendations that were no longer applicable, and to report back at its twenty-sixth session.

E. *Dates for the twenty-fifth and twenty-sixth sessions of the Audit Committee*

77. The Committee recommended that the twenty-fifth and twenty-sixth sessions of the Audit Committee be held from 15 to 17 March 2027 and from 7 to 9 July 2027, respectively, at the seat of the Court.

Annex I: List of documents

Title
Provisional agenda
Quarterly 2026 Audit Plan Status Report as of Q1 2026 – January to March
Update of the Court on access to information by the External Auditor
Report of the Court on the review of the internal audit plan
Sixteenth update on risk management
Update on the establishment of an ethics function at the Court
Progress update on the five engagement priority areas for 2025-2028
Report on the Court's cloud strategy
Court-wide Internal Audit Management Framework
Report on United Nations system benchmarks for the implementation of audit recommendations
Work Plan of the Office of Internal Audit for 2027
External Quality Assessment of the Office of Internal Audit: Follow-up of the implementation of required and continuous improvements, status as of May 2026
OIA Strategic Plan 2026–2029: Implementation including response to SWOT Analysis
Report of the Office of Internal Audit: Implementation of Audit Recommendations, situation as at 15/05/2026
Administrative Instruction Ref: ICC/AI/2026/001, the Ombuds Office
Audit of the Recruitment Process
Progress report of the Court on the external audit recommendations concerning trust funds
Audit of the management of funds of the protection program for victims and witnesses
Quarterly 2026 Audit Plan Status Report (Q2)
Final Report of the Audit of administrative and financial controls in the Division of Management Services
Report of the Court on internal audit recommendations outstanding for more than two years
Written Comments Pursuant to Paragraph 72 of ICC-ASP/25/6 on Arrangements to Facilitate Access to Information by the External Auditor
OTP Action Plan on Work Culture
Report of the Office of the Prosecutor on the “Update on the eDiscovery process”
Performance audit report on Human Resources management

* Access to Office of Internal Audit reports: At its sixth session, the Assembly requested that the Registrar take such appropriate steps, as necessary, to ensure access at the Court to the information contained in any particular report prepared by the Office of Internal Audit to any State Party if so requested, and in so doing, take appropriate measures to safeguard confidential or personal information.⁴⁴ Accordingly, all requests for access to reports of the Office of Internal Audit must be channelled through the Registrar.

⁴⁴ ICC-ASP/6/20, Part II, para. 4.