



INTERNAL AUDIT DIVISION

REPORT 2024/054

Audit of continuing residual activities at the International Residual Mechanism for Criminal Tribunals

The Mechanism had established strategic and operational objectives and monitoring structures, but it needed to undertake a comprehensive risk assessment and strengthen cross-organ collaboration

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Audit of continuing residual activities at the International Residual Mechanism for Criminal Tribunals

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of continuing residual activities at the International Residual Mechanism for Criminal Tribunals (IRMCT). The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes in ensuring effective management of continuing residual activities at IRMCT. The audit covered the period from 1 January 2023 to 30 April 2024 and included a review of administration of continuing residual activities and programme implementation of continuing residual activities at the Mechanism.

The audit showed that while the Mechanism had established strategic and operational objectives and monitoring structures, it needed to undertake a comprehensive risk assessment and strengthen cross-organ collaboration.

OIOS made two recommendations. To address the issues identified in the audit, IRMCT needed to:

- Undertake a comprehensive risk assessment exercise with input from all organs and update its risk register accordingly; and
- Develop terms of reference to guide the objectives, scope, authority and activities of the cross-organ working group to strengthen collaboration for future planning of continuing residual activities.

IRMCT accepted the recommendations and has agreed to implement them. Actions required to close the recommendations are indicated in Annex I.

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Audit of continuing residual activities at the International Residual Mechanism for Criminal Tribunals

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of continuing residual activities at the International Residual Mechanism for Criminal Tribunals (IRMCT).

2. The Security Council established IRMCT in 2010 as a “small, temporary and efficient structure” to continue the jurisdiction, rights and obligations, and essential residual functions of the former International Criminal Tribunal for the former Yugoslavia (ICTY) and the International Criminal Tribunal for Rwanda (ICTR), following their closure in 2015 and 2017, respectively. The Mechanism’s Arusha branch in Tanzania inherited the functions of ICTR, and The Hague branch in the Netherlands inherited the functions of ICTY. Each branch of the Mechanism had one field office – Kigali, Rwanda for the Arusha branch and Sarajevo, Bosnia and Herzegovina for The Hague branch. The two field offices were closed in August 2024 and September 2023, respectively.

3. The Mechanism consists of three organs namely Chambers, Prosecutor and Registry, each headed by a full-time Principal who exercises responsibility over both branches of the Mechanism. The President, who is a Judge at the level of Under-Secretary-General, is the institutional head of the Mechanism responsible for the overall execution of its mandate in coordination with Chambers. The Prosecutor, also at the level of Under-Secretary-General, heads the Office of the Prosecutor (OTP) and the Registrar at the level of Assistant Secretary-General heads the Registry. The President is based in The Hague, while the Prosecutor and Registrar are based in Arusha.

4. The Mechanism has a roster of 25 independent judges including the President, who comprise the Chambers. Overseeing the continuing residual activities of the Mechanism and reporting to their respective Principals, are a Chief Administrative Officer (D-1) and eleven senior officials (P-5) – three in Chambers, six in OTP and two in Registry. As of May 2024, IRMCT had 301 staff of which 117 (39 per cent) were in continuous posts and 184 (61 per cent) staff on general temporary assistance (GTA) positions that fluctuate depending on the workload and staff attrition of the Mechanism. The Mechanism had an annual budget of \$81.95 million for 2023 and \$65.45 million for 2024.

5. The Mechanism concluded its two remaining core crimes cases in May and September 2023 and accounted for all remaining fugitives indicted by the former Tribunals in May 2024. Consequently, the Mechanism is now focused on implementing mandated continuing residual activities which include: (a) conducting trials for contempt of court and false testimony; (b) conducting proceedings for review of judgement; (c) conducting non bis in idem proceedings¹; (d) monitoring cases referred by ICTY, ICTR and IRMCT to national jurisdictions; (e) supervising the enforcement of sentences, and pardon or commutation of sentences; (f) implementation and variation of judicial orders concerning witness protection; (g) responding to and adjudicating requests for assistance from national jurisdictions; and (h) management of archives.

6. The Mechanism’s information management systems for processing judicial, prosecutorial and administrative information consisted of a portfolio of 56 applications in addition to corporate platforms such as Umoja, Inspira and Office 365. Several databases such as the Unified Judicial Database and Unified

¹ In general, the objective of the legal principle of non bis in idem is to prevent a person from being prosecuted for the same acts in multiple jurisdictions, such as by ICTY, ICTR or the Mechanism and the jurisdictions of Member States.

Court Records are used for maintaining and accessing legal documents and information required for supporting continuing residual activities such as judicial reviews, requests for assistance and providing access to legal documents for the public. The Information Technology Services Section provides technical and user support for all the applications at both branches of the Mechanism.

7. Comments provided by IRMCT are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

8. The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes in ensuring effective management of continuing residual activities at IRMCT.

9. This audit was included in the 2023 risk-based work plan of OIOS due to the risks associated with the management of continuing residual activities performed by the Mechanism.

10. OIOS conducted this audit from June to September 2024. The audit covered the period from 1 January 2023 to 30 April 2024. Based on an activity-level risk assessment, the audit covered relevant risk areas which included: (a) the administration of continuing residual activities; and (b) programme implementation of continuing residual activities by the Mechanism. The management of IRMCT archives was excluded from the scope of this audit because it will be covered in a separate audit.

11. The audit methodology included: (a) interviews with key personnel; (b) review of reports, policies, guidelines, correspondence and other relevant documentation; (c) analytical review of data; (d) process walkthroughs; (e) assessment of systems, practices and processes for data management; and (f) review of general controls of applications used for processing judicial, prosecutorial and other administrative data.

12. Analytical review of data included review of programme/activity reports from the three organs and budget performance data from Umoja to assess the achievement of programme objectives related to: (a) pending and completed judicial matters; (b) requests for assistance; (c) engagements with Member States; and (d) implementation of judicial orders.

13. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

III. AUDIT RESULTS

A. Administration of continuing residual activities

Strategic priorities and objectives were clearly defined and communicated

14. Strategic planning serves to provide clear direction for effective and efficient implementation of the Mechanism's mandate and guide the execution of its continuing residual functions.

15. The Mechanism's Principals clearly defined the strategic priorities and objectives for the continuing residual activities of their respective organs. The priorities were aligned with the Mechanism's mandate and operational context. OIOS' review of documents including the scenario-based workforce planning and projections for completion of residual functions, IRMCT periodic and annual reports, and internal correspondence showed that the key priorities developed by the Principals during the period under review included the following:

(a) For the President: (i) developing a comprehensive strategic plan and presenting to the Security Council a framework for completion of the Mechanism’s residual functions; (ii) promoting effective leadership and good governance in the performance of mandated functions and residual activities; and (iii) consolidating the legacy of the former tribunals and the Mechanism in coordination with relevant stakeholders.

(b) For the Prosecutor: (i) assisting national jurisdictions with prosecuting international crimes committed in the former Yugoslavia and Rwanda; and (ii) effectively litigating mandated residual matters.

(c) For the Registrar: (i) supporting supervision of enforcement of sentences; (ii) protection of victims and witnesses; (iii) providing assistance to national jurisdictions; (iv) management of the archives; and (v) support to monitoring cases referred to national courts.

16. Furthermore, the Principals communicated the strategic priorities of their respective organs with staff. OIOS’ review of minutes of senior management meetings, internal correspondence and discussions with Mechanism officials showed that senior managers were familiar with the Mechanism’s strategic priorities. Priorities and other key developments were regularly discussed in meetings attended by the Principals and senior managers of the three organs from both branches of the Mechanism.

17. In addition, as the Mechanism concluded its remaining core trial activities during the third quarter of 2023, greater focus was given to refining priorities related to residual activities. OIOS’ review showed that in August 2023, the Prosecutor and senior OTP staff discussed future priorities of OTP in a senior management retreat. Following consultations with Section Chiefs in the Registry, the Registrar issued a memorandum in March 2024 outlining Registry priorities. Also, the Office of the President, in collaboration with the Registry and OTP, coordinated the development of the ‘Framework of Operations to Complete Functions’ submitted to the Security Council’s Informal Working Group on International Tribunals in April 2024.

Need to undertake a comprehensive risk assessment

18. General Assembly resolution 61/245 of 2006 endorsed the adoption of Enterprise Risk Management (ERM) in the United Nations Secretariat to enhance governance and oversight, acknowledging that United Nations system organizations are exposed to a myriad of risks — from fraud and corruption, reputational risks and cybercrime to risks of a political nature, and mismanagement, among others — while delivering their mandates. ERM is an organization-wide process of systematic identification, analysis, evaluation, treatment and monitoring of risks towards the achievement of organizational objectives.

19. The Mechanism was implementing ERM. During the period under review, the Mechanism conducted a risk assessment exercise and submitted its annual ERM implementation progress update to the Department of Management Strategy, Policy and Compliance in December 2023. The risk assessment exercise identified seven risks and evaluated their likelihood and impact. The effectiveness of associated internal controls was also evaluated to determine the level of residual risk, in line with the ERM methodology. The identified risks and internal controls were recorded in the IRMCT risk register which was endorsed by the Registrar as part of the annual ERM submission.

20. However, OIOS’ review of the IRMCT risk register showed that the risk assessment was not undertaken comprehensively as it only included risks from the Registry’s perspective. The other Mechanism organs did not provide input into the risk assessment exercise.

21. Considering the dynamic environment under which the Mechanism undertakes its continuing residual activities, a comprehensive risk assessment exercise informed by wide-ranging input from all organs could enhance the Mechanism's ability to effectively manage various emerging strategic, governance, managerial, operational and financial risks.

(1) IRMCT should undertake a comprehensive risk assessment exercise with input from all organs and update its risk register accordingly.

IRMCT accepted recommendation 1.

B. Programme implementation of continuing residual activities

Programmes were successfully implemented during the review period

22. Managers translated the Mechanism's strategic and operational priorities and objectives into programmes of work for their sections to ensure effective execution of continuing residual activities with available resources and other parameters such as established policies, procedures and deadlines.

23. OIOS' review of documents and discussions with managers of the three organs showed that they created tasks for their respective teams based on priorities and objectives, and consistently supervised their implementation. During the review period, each organ established a series of *ad hoc* and weekly operational meetings in which managers and staff discussed emerging priorities and challenges, planned and tracked the progress of ongoing tasks related to continuing residual activities. OIOS noted the following:

(a) Staff in Chambers provided legal advice and support related to judgements, decisions and orders to the Mechanism's Judges and President. Chambers staff maintained a list of pending and completed matters and facilitated the completion of 45 proceedings between January 2023 and June 2024 related to continuing residual activities. These included proceedings related to the protection of witnesses and victims, contempt and false testimony, among others. Also, staff in the Office of the President provided weekly updates on the progress of pending judicial matters and work related to the President's managerial and representational responsibilities. The staff also coordinated, with support of the Registry, the virtual and in-person plenaries for Judges in September 2023 and February 2024 where Judges discussed proposed amendments to four of the Mechanism's Rules of Procedure and Evidence.

(b) During the review period, senior OTP staff and the Prosecutor engaged with national prosecutors of various Member States regarding OTP assistance with their priority cases. OTP prioritized tasks to be performed in response to requests for assistance from national jurisdictions for prosecuting relevant war-crime cases which included research, review and analysis of evidence in its databases and providing legal advice and general case-related assistance. OTP completed 561 requests for assistance from national jurisdictions during the review period.

(c) The Registry provided logistical and administrative support for implementing various continuing residual activities during the review period. These included: (i) formal engagement with 21 Member States regarding conditions of imprisonment, designation of enforcement states and the transfer of one convicted person to an enforcement State; (ii) processing 17 early release applications; and (iii) facilitating the implementation of 207 judicial orders from Chambers. In addition, the Registry supported witnesses and victims and processed 123,052 digital records for archiving.

Need to strengthen cross-organ collaboration for future planning

24. The Mechanism was in the process of implementing several initiatives in line with its mandate to become a small, temporary and efficient structure to improve its efficiency in implementing continuing residual activities going forward. For example, in May 2024, the Mechanism's Archives and Records Section and the Judicial Records Unit were merged to streamline the Mechanism's records management process. At the time of the audit, a committee had been constituted to develop a roadmap on refining the relevant processes and staff roles to create better cohesion for the merged unit.

25. Further, in June 2024, the Mechanism closed its External Relations Office which was responsible for coordinating the content of internal and external communications. Each organ is now responsible for its communications, with the Registry supporting a limited number of cross-cutting functions for all three organs. In addition to streamlining communication processes related to the supervision of enforcement of sentences, the practice direction on applications for pardon, commutation and early release was partly revised in July 2024, allowing the President a greater role in communicating with enforcement States, oversight bodies and prisoners on relevant matters.

26. Discussions with managers showed that it was necessary for staff to perform multiple roles to implement priority activities as the downsizing exercise progressed. For example, during the review period, legal officers in Chambers who were responsible for judicial advisory and review tasks also performed legal research. Staff in OTP who performed evidential research also undertook some legal analysis and advisory tasks. Similarly, in the Registry, a staff member in the Archives and Records Section performed court ushering duties during a court session and the Chief, Finance Section acted as Chief, Human Resources until June 2024 while the Chief, Human Resources was nominated as the alternate Conduct and Discipline Focal Point for the Mechanism in September 2024.

27. Management made effort to manage staff workloads and morale through active tracking of tasks, regular team meetings between senior officials of the various organs and their staff, informing staff of anticipated changes at the earliest possible time, and training staff for additional roles where possible. For example, two staff in the Archives and Records Section were trained to perform court ushering duties during court sessions.

28. To facilitate a review of options for the transfer of functions in line with the Mechanism's mandate, Management was in the process of reconstituting the cross-organ working group which last met in July 2023 to facilitate the development of the 'Framework of Operations to Complete Functions'. Senior managers had reported that cross-organ coordination was challenging because the working group was guided by a concept note on the Mechanism-wide scenario-based workforce plan for the completion of its mandate, but lacked clear terms of reference to ensure its effective and efficient functioning. Considering the growing importance for systematic thinking in planning about the future of continuing residual activities of the Mechanism, there was a need for clear terms of reference to strengthen cross-organ collaboration and coordination.

(2) IRMCT should develop terms of reference to guide the objectives, scope, authority and activities of the cross-organ working group to strengthen collaboration for future planning of continuing residual activities.

IRMCT accepted recommendation 2.

Monitoring mechanisms and processes for continuing residual activities were adequate

29. Effective oversight requires implementing adequate monitoring structures, processes and procedures. Consistent monitoring by senior officials is essential to ensure that the Mechanism's activities remain focused on successfully implementing strategic priorities.

30. IRMCT had implemented adequate mechanisms and processes to enable the Principals and senior managers to monitor progress towards the achievement of objectives. The Mechanism's Coordination Council was a forum where the three Principals and senior managers of the three organs met for consultation and to coordinate cross-cutting activities. Minutes of the Council's meetings showed that between January 2023 and April 2024, it held eight meetings chaired by the President and attended by the Prosecutor and Registrar. The Principals determined the priority tasks to be implemented in response to key developments and reviewed their progress in subsequent meetings. The discussions covered a range of topics including status updates of engagement with Member States concerning several legal matters such as relocation of persons and registration of convictions, to the closure of field offices, management of archives, financial and human resources, and the drafting of the Mechanism-wide scenario-based workforce plan.

31. There was frequent correspondence between the President and the Registrar. The two Principals held informal meetings as needed, and regularly exchanged memoranda to keep track of the status of outstanding judicial matters. Since February 2024, the two Principals held a series of bilateral meetings to provide status updates of ongoing activities, including the status of convicted persons and the enforcement of sentences in various States.

32. At the operational level, senior managers from all three organs consistently monitored the progress of ongoing activities in their areas of responsibility and provided status updates to their respective Principals at least weekly or as and when required. The progress of key tasks and projects was regularly updated on spreadsheets and charts. For example, the Arusha Branch of OTP maintained an assignment tracking sheet on a shared folder where staff updated the progress of their assignments for discussion in weekly meetings. Also, the Legal Support Section in Chambers maintained a caseload distribution list covering both branches and updated the progress of cases in the list of pending and completed matters maintained by Chambers, while the Office of the President maintained a chart that tracked the assignment of cases to Judges by the President. Furthermore, the Budget Section circulated via email weekly updates of the status of expenditures, commitments and available budget to all managers. These documents provided a snapshot of the status of tasks, cases, and projects to senior managers at any point in time for providing updates to the Principals.

The Mechanism had implemented adequate performance measures

33. Clearly defined performance measures, including success criteria and performance indicators, are essential for evaluating the achievement of strategic priorities and operational objectives.

34. OIOS' review showed that success criteria and performance indicators were clearly defined for some activities of the Mechanism, but not for others. Registry had developed work plans for the 2023/24 and 2024/25 performance cycles which incorporated success criteria for its support activities for the Mechanism's functions. Chambers developed a work plan for the 2023/24 performance cycle and included some relevant success criteria in the work plans of its senior officials. OTP had not developed a work plan specific to it.

35. Discussions with managers from the three organs showed that except for activities that required time-bound completion, success criteria were generally focused on qualitative factors of performance. For instance: (i) reports and other submissions to the Principals were required to be accurate, comprehensive

and within deadlines; (ii) advice on legal matters, analysis or arguments given to the Principals and Judges by senior officials in the Registry, Chambers and OTP was required to be accurate, relevant, well researched and to their satisfaction; (iii) the Legal Support Section in Chambers was required to be well-managed and adequately prepared to support the Mechanism’s residual functions. Similarly, success criteria for Registry required that witness information is searched rapidly and comprehensively, witnesses are offered opportunities to participate and consult on decisions relevant to their needs, and agreements or *ad hoc* undertakings on enforcement of final sentences are efficiently implemented.

36. Management explained that although most activities were generally similar in description, such as request for assistance, monitoring of referred cases, or implementing judicial orders issued by Judges, each contained unique elements that made them distinct from the others. Most of these activities were triggered by ongoing external events beyond the Mechanism’s control. This made it difficult for Management to apply consistent measures of performance at a granular level. Despite this and using available information, the Mechanism incorporated relevant quantitative performance measures to develop its 2024 proposed budget and report on its programme performance for 2022 and 2023. For example, OTP planned to increase access to evidence collected by the former ICTR to 100 per cent through a web-based portal and ensure that requests for assistance regarding domestic criminal cases related to ICTY are responded to within six months. Similarly, the Registry planned to provide judicial support services, records, and information in response to 190 requests.

IV. ACKNOWLEDGEMENT

37. OIOS wishes to express its appreciation to the Management and staff of IRMCT for the assistance and cooperation extended to the auditors during this assignment.

Internal Audit Division
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of continuing residual activities at the International Residual Mechanism for Criminal Tribunals

Rec. no.	Recommendation	Critical ² / Important ³	C/ O ⁴	Actions needed to close recommendation	Implementation date ⁵
1	IRMCT should undertake a comprehensive risk assessment exercise with input from all organs and update its risk register accordingly.	Important	O	Receipt of evidence that a comprehensive risk assessment has been conducted with input from all organs, and that the Mechanism's risk register has been updated accordingly.	30 September 2025
2	IRMCT should develop terms of reference to guide the objectives, scope, authority and activities of the cross-organ working group to strengthen collaboration for future planning of continuing residual activities.	Important	O	Receipt of evidence that appropriate terms of reference have been developed for the Mechanism's a cross-organ working group.	31 March 2025

² Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

³ Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

⁴ Please note the value C denotes closed recommendations whereas O refers to open recommendations.

⁵ Date provided by IRMCT in response to recommendations.

APPENDIX I

Management Response

Management Response

Audit of continuing residual activities at the International Residual Mechanism for Criminal Tribunals

Rec. No.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	IRMCT should undertake a comprehensive risk assessment exercise with input from all organs and update its risk register accordingly.	Important	Yes	Administrative Officer	September 30, 2025	
2	IRMCT should develop terms of reference to guide the objectives, scope, authority and activities of the cross-organ working group to strengthen collaboration for future planning of continuing residual activities.	Important	Yes	Chef de Cabinet	March 31, 2025	

¹ Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

² Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.