



INTERNAL AUDIT DIVISION

REPORT 2025/069

Audit of the operations of the Residual Special Court for Sierra Leone

**The Residual Court effectively implemented
its mandate within available resources but
needed to strengthen some aspects of
administrative management**

**19 December 2025
Assignment No. AA2025-290-01**

Audit of the operations of the Residual Special Court for Sierra Leone

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the operations of the Residual Special Court for Sierra Leone (RSCSL or Residual Court). The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes over the management of RSCSL operations. The audit covered the period from January 2024 to June 2025 and included the oversight and administration of operational activities and programme implementation.

The audit noted that the Oversight Committee and the Registrar provided effective oversight over non-judicial aspects and funding for operations, and that RSCSL executed mandated activities within available resources. However, it needed to strengthen some aspects of administrative management. The risk management policy had not yet been promulgated, and some key operational risks were omitted from the risk register. An upgrade of the TRIM application for archives storage had been suspended due to resource constraints, which risked impeding access to archived information. Also, the frequency of visits to conduct threat assessments and disburse welfare assistance to witnesses varied by location, potentially exposing the Residual Court to reputational risks. In addition, guidelines on performing official duties using personal or third-party resources were not in place, and RSCSL did not have an appropriate policy on the use of personal email addresses for official correspondence.

OIOS made six recommendations. To address issues identified in the audit, RSCSL needed to:

- Promulgate the risk management policy and provide relevant training to staff to raise awareness and ensure its effective implementation.
- Include in the risk register additional risks related to archives and records management and potential loss of administrative and technical support arrangements at The Hague Branch.
- Reprioritize the upgrade of the TRIM application to ensure continued access to archived information and the long-term preservation of records.
- Identify viable options for equitably assessing the welfare of witnesses irrespective of their location.
- Establish specific guidelines: to minimize the potential risks associated with performing official duties using personal or third-party resources; and implement backstopping arrangements to ensure continuity of operations during the absence of incumbent staff.
- Develop an appropriate policy regarding the use of personal email addresses by its officials for transmitting official correspondence.

RSCSL accepted all recommendations and has initiated action to implement them. Actions required to close the recommendations are indicated in Annex I.

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I. BACKGROUND

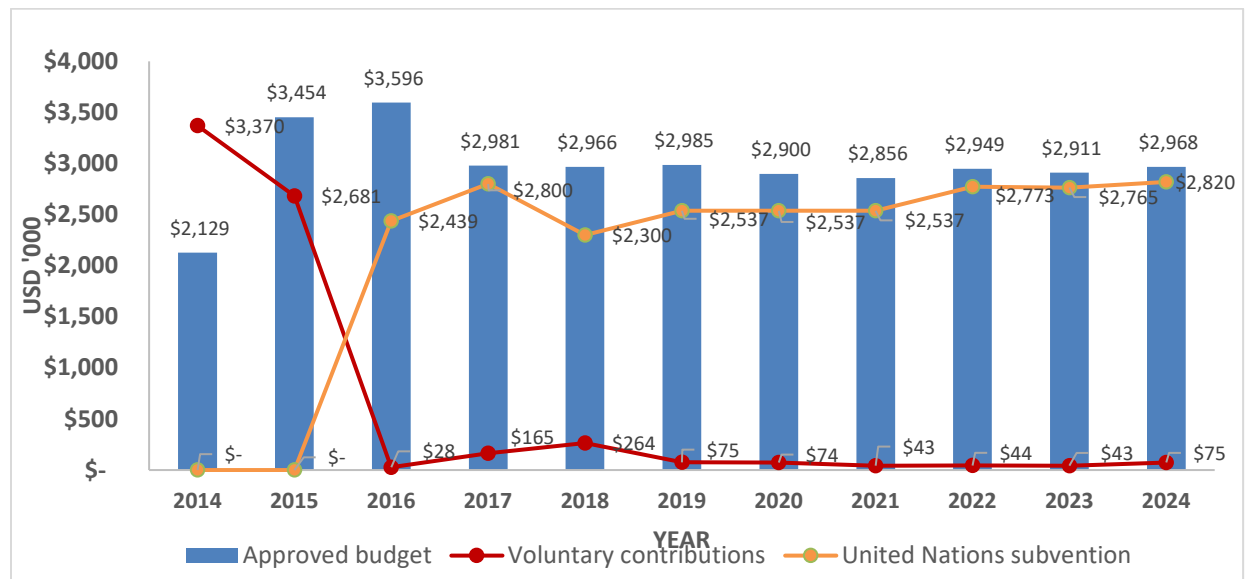
1. The Office of Internal Oversight Services (OIOS) conducted an audit of the operations of the Residual Special Court for Sierra Leone (RSCSL or Residual Court).
2. RSCSL was constituted on 1 January 2014, by an agreement between the Government of Sierra Leone and the United Nations (“the Agreement”) signed on 11 August 2010, with the consensus of the Security Council, to continue the essential residual functions of its predecessor, the Special Court for Sierra Leone (SCSL), which closed on 31 December 2013. SCSL was an international criminal tribunal mandated to prosecute persons who bore the greatest responsibility for serious violations of international humanitarian law and Sierra Leonean law committed in the territory of Sierra Leone since 30 November 1996. SCSL had its seat in Freetown, Sierra Leone.
3. RSCSL operates from its interim seat in The Hague, the Kingdom of the Netherlands and its branch in Freetown. Its mandated functions include: (a) witness and victim protection and support; (b) supervision of enforcement of sentences including review of pardons, commutations of sentences and early release; (c) maintenance, preservation and management of the archives of SCSL and RSCSL; (d) responding to requests from national authorities for information with respect to claims for compensation; (e) preventing double jeopardy; and (f) conducting ad hoc judicial proceedings such as review of convictions and acquittals, and contempt of court proceedings. In addition, RSCSL has the jurisdiction to arrange the trial of the last remaining fugitive indicted by SCSL, should he be located.
4. In line with Article 4 of the Agreement, an Oversight Committee was established to provide advice and policy direction on all non-judicial aspects of RSCSL operations and assist RSCSL to obtain adequate funding. It consists of the United Nations, the Government of Sierra Leone and significant contributors to the RSCSL, presently including Canada, United Kingdom, United States of America, and the Netherlands.
5. The President, Prosecutor and Registrar oversee the Organs of RSCSL i.e., Chambers, Prosecution and Registry, respectively. Chambers consist of a Trial Chamber and Appeals Chamber, which are constituted as needed and whose functions are carried out by a roster of 16 Judges. Ten of them are appointed by the Secretary-General and six by the Government of Sierra Leone. The Judges elect from among their number a President and a Vice President. The current incumbents were elected in February 2024 to serve a two-year term. The President is the Head of RSCSL. The President’s responsibilities include serving as the duty Judge of RSCSL, overseeing the work of Chambers supported by the 15 Judges, convening and chairing all plenary meetings of the Judges of RSCSL, and supervising the activities of the Registry.
6. The Registrar is appointed by the Secretary-General in consultation with the President of the RSCSL for a three-year term and is eligible for reappointment. The Registrar has been in this role since the inception of the RSCSL and is responsible for servicing the Residual Court, recruitment and administration of staff, and administration of funds.
7. The Prosecutor is appointed by the Secretary-General in consultation with the Government of Sierra Leone for a three-year term and is eligible for reappointment. The current Prosecutor was appointed in September 2019 and is responsible for investigation and prosecution of any cases of contempt of court that may arise, any case resulting from review of convictions and acquittals, and of the remaining fugitive SCSL indictee.

8. Several documents govern the operations of RSCSL. These include: (a) the Agreement; (b) RSCSL rules of Procedure and Evidence (amended 16 December 2021); (c) RSCSL Agreement (Ratification) Act, 2011, (signed 1 February 2012); (d) Rules of Detention; (e) relevant professional codes of practice and ethics; (f) Statute of RSCSL; and (g) various RSCSL policies and practice directions.

9. In line with Article 15 of the Statute of RSCSL, the Residual Court retains a small number of staff commensurate with its functions. RSCSL had 13 full time staff including the Registrar at the D2-level overseeing 12 staff (5 in The Hague, 7 in Freetown). The staff include three P4-level staff, (one for each Organ), one Office Manager and one Archives Assistant both at the P2-level, two Associate Legal Officers at the P1-level, three National Professional Officers (1xNOB, 2x NOA), and two general service level staff. The Registrar appointed a Principal Defender to ensure the rights of suspects and accused and convicted persons are in accordance with the RSCSL Statute and Rules. The 16 Judges including the President, the Prosecutor and Principal Defender, carry out their functions remotely and are present at the seat of RSCSL only as necessary.

10. RSCSL had an approved budget of \$3,079,700 for the 2025 fiscal year, having been slightly increased from \$2,910,500 and \$2, 968,300 in 2023 and 2024, respectively. The budget was mainly funded through grants from the United Nations and minor voluntary contributions from the international community. Figure 1 shows the RSCSL budget, voluntary contributions and United Nations subvention from 2014 to 2024.

Figure I: RSCSL budget, voluntary contributions and United Nations subvention, 2014 to 2024



Source: RSCSL funding data

11. RSCSL uses several applications for managing data and supporting its operations. These include: Inventive, a commercial off-the-shelf application for recording costs and financial transactions; Docustore, a records management catalogue and indexing application; and TRIM Content Manager, an electronic document management system. In addition, shared network drives and conventional Microsoft Office applications including Word, Excel, PowerPoint, and Outlook are used for preparing, storing and exchanging records and information.

12. Comments provided by RSCSL are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

13. The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes over the management of RSCSL operations.
14. This audit was included in the 2025 risk-based work plan of OIOS due to the risks associated with the operations of RSCSL in implementing its mandate.
15. OIOS conducted this audit from August to October 2025. The audit covered the period from January 2024 to June 2025 and included: (a) oversight and administration of operational activities; and (b) programme implementation.
16. The audit methodology included: (a) interviews with key RSCSL personnel; (b) review of RSCSL quarterly and annual reports for programme performance, minutes of meetings of the Oversight Committee, risk management policy, and other relevant documentation; and (c) analytical review of financial data.
17. OIOS assessed the reliability of data pertaining to RSCSL operations by: (a) reviewing existing information about the data and related documentation, including email correspondence, records appraisal and progress reports, budgets, quotations, purchase orders, expenditure requests, statements and related account reconciliations; and (b) interviewing RSCSL personnel knowledgeable about the data. In addition, OIOS traced a random sample of data to source documents. Based on the assessment, OIOS determined that the data was sufficiently reliable for the purpose of addressing audit objectives.
18. The audit was conducted in accordance with the Global Internal Audit Standards.

III. AUDIT RESULTS

A. Oversight and administration of operational activities

There was effective oversight of operations

19. The Oversight Committee worked closely with the Registrar to provide effective oversight of RSCSL operations. It held 10 meetings between 1 January 2024 and 30 June 2025 at which it was briefed by the Registrar on the financial situation, and by the Principals on the progress of implementation of various activities of the Residual Court. In attendance at the meetings were key stakeholders including permanent representatives to the United Nations for Canada (Chair), Sierra Leone, and other Member States, and a representative of the Office of Legal Affairs.
 - (a) The Oversight Committee prioritized RSCSL funding in its discussions
20. Article 3 of the Agreement states that RSCSL should be primarily funded through voluntary contributions from the international community. However, despite the Secretary-General addressing letters of appeal to Member States seeking financial support for RSCSL, the voluntary contributions received annually have not been sufficient to cover RSCSL operations since the 2016 fiscal year. Consequently, the Secretary-General annually submits a request for a subvention to the General Assembly to cover the annual budget of RSCSL not covered by voluntary contributions. These grants have amounted to between 97 to 99 per cent of the RSCSL budget annually, since 2019.
21. A review of the minutes of the 10 Oversight Committee meetings showed that it prioritized funding for RSCSL in its discussions during the review period. For example, in nine of the meetings it discussed

matters such as the status of voluntary contributions received, updates regarding the fundraising efforts of the RSCSL Principals and Principal Defender, and chiefly, the impact of the delayed and proposed reduced subvention amount of between \$300,000-\$350,000 on RSCSL operations due to liquidity constraints experienced by the United Nations during the review period.

22. The minutes of the meetings showed that the Oversight Committee discussions also addressed the status of the Residual Court's expenditure and prioritization of its ongoing activities. The Registrar updated the Oversight Committee on the measures implemented by RSCSL to remain within the available budget, such as eliminating or delaying planned travel for some activities and collaborating with other stakeholders on other key activities, such as maintaining the archives and outreach.

(b) The Oversight Committee was sufficiently informed about RSCSL activities

23. The Oversight Committee received updates from the Registrar on the progress of implementation of ongoing RSCSL activities, enabling it to support the policy direction on non-judicial aspects of RSCSL operations. For example, a review of the minutes of the 10 Oversight Committee meetings showed that discussions in 7 of them included updates regarding monitoring of enforcement of sentences, providing support for the welfare of former witnesses of SCSL, and implementation of records and archives management activities. The Committee also deliberated on other important aspects of RSCSL operations such as iterations and approval of the proposed RSCSL budget for the 2025 fiscal year prior to submission for review by the relevant budget review committees of the United Nations. It also reviewed the draft fundraising strategy and the draft risk management policy for RSCSL.

24. Moreover, members of the Oversight Committee organized annual diplomatic briefings attended by RSCSL Principals and representatives of Member States and participated in some bilateral meetings and other relevant events to support fundraising initiatives for the Residual Court and promote the legacy of SCSL. For example, members of the Oversight Committee attended the Legacy Conference to raise awareness of the contributions of SCSL to international justice, peace and security, which was organized by RSCSL and its partners and held in Freetown, in February 2024. They also appealed to representatives of various Member States invited to diplomatic briefings, for voluntary contributions towards RSCSL.

25. Finally, the Oversight Committee and RSCSL Principals also considered the implications of the ongoing United Nations reforms proposed as part of the UN80 Initiative, on RSCSL. As an entity that is partly backed by the United Nations and the Government of Sierra Leone, RSCSL is not obligated to implement the proposed reforms like other United Nations entities. Nevertheless, RSCSL Organs led by the Registrar were reviewing their past and existing working methods to identify potential areas for efficiency in implementing mandated activities. The results of the exercise, which was ongoing at the time of preparing this report, will be presented to the Oversight Committee for its consideration.

26. OIOS concluded that the Oversight Committee provided effective oversight for the non-judicial aspects of the RSCSL operations and prioritized funding for the RSCSL in its discussions.

Risk management was implemented but needed to be strengthened

27. In July 2024, RSCSL management developed a draft risk management policy, including a risk register, which was finalized in August 2025. Prior to its finalization, the Oversight Committee reviewed the draft risk management policy and risk register during its meetings held in February and March 2025. Management revised the risk impact, ratings and mitigation measures in the draft risk register based on feedback from the Oversight Committee. In this regard, the likelihood for risks related to in-kind contributions regarding enforcement of sentences, and the hosting of original SCSL archives, were revised from medium to low.

28. The risk management policy and risk register enable RSCSL to anticipate and proactively respond to emerging opportunities and threats to the implementation of its mandate. Ensuring efficient management of risks strengthens RSCSL's ability to better navigate an increasingly uncertain operating environment heightened by the prevailing unpredictable funding situation. OIOS review of the policy and register noted the following:

- (a) Need to promulgate the risk management policy and provide relevant training to staff

29. The RSCSL risk management policy presented a framework for identifying, assessing and managing strategic and operational risks to RSCSL operations. It outlined processes for risk mitigation, monitoring and review, reporting, training and awareness, documentation and policy review. The policy also defined roles and assigned responsibilities for the risk assessment process and maintenance of risk records to the Liaison Officer in New York, the Office Manager in The Hague, and the Supervisor of the RSCSL Branch Office in Freetown. In addition, the framework assigned responsibility for reporting potential risks and complying with the risk mitigating measures to all staff. However, due to other operational demands, management was yet to circulate the risk management policy to staff and provide them with the necessary training to ensure its effective implementation.

- (b) Need to include additional key operational risks in the risk register

30. The risk register considered significant risks to RSCSL operations, such as dwindling voluntary contributions and lack of funds to fully execute part of its judicial mandate, current global financial and political changes, and lack of in-kind contributions by states to support enforcement of sentences, witness protection or relocation, and hosting the original archives. The mitigating strategies outlined in the RSCSL risk register for the 13 identified risks were adequate.

31. However, some important operational risks had not been included in the risk register.

- (i) Risks related to RSCSL archives and records management, had not been captured in the risk register. These were related to the potential loss of information in the digital archives due to outdated file formats, and the risk of losing access to records due to loss of support for ageing applications used for record-keeping and preservation, considering rapid changes in technology.
- (ii) Also, risks associated with potential loss of administrative and technical support arrangements at The Hague Branch were not included in the risk register. The support arrangements were based on a memorandum of understanding between RSCSL and the International Residual Mechanism for Criminal Tribunals (IRMCT). Support arrangements included RSCSL sub-letting office space at IRMCT premises, and receiving assistance from IRMCT with facilitation of payments, general services, and information and communication technology support, on a cost reimbursable basis. A review of records showed that support arrangements were carried out effectively during the review period including review and approval of monthly reconciliations for reimbursement of associated costs. Nevertheless, the ongoing downsizing of IRMCT and uncertainty concerning its future could have a significant impact on RSCSL operations.

32. While management acknowledged that it was aware of these risks, including them in the risk register would make it more comprehensive and ensure that all key risks are systematically assessed, monitored and mitigated in line with the sound risk management principles.

<p>(1) RSCSL should: (a) promulgate the risk management policy; and (b) provide relevant training to staff to raise awareness and ensure effective implementation of the risk management policy.</p>

RSCSL accepted recommendation 1 and stated that it will be implemented.

- (2) RSCSL should include in the risk register risks related to archives and records management and potential loss of administrative and technical support arrangements at The Hague Branch.**

RSCSL accepted recommendation 2 and stated that it will be implemented in consultation with the Court's Oversight Committee and the Prosecutor.

B. Programme implementation

33. Effective monitoring is essential to ensure RSCSL mandated activities are successfully implemented. It enables the Principals to demonstrate accountability and results in an environment of persisting human and financial resource constraint.

Implementation of operational activities was effectively monitored

34. The Principals were directly involved in relevant activities and maintained regular contact with staff through correspondence, telephone calls, virtual meetings and where possible physical interaction to establish the progress of assigned activities. On a quarterly basis, progress update for all activities was included in a report compiled by the Registrar and issued to the President, Judges, Prosecutor, Principal Defender and Oversight Committee. The quarterly reports were subsequently used to prepare the annual report of the President of the RSCSL, which was submitted to the Secretary-General, and the President of Sierra Leone to update them on the operations and activities of RSCSL for the calendar year.

35. The RSCSL Archivist made projections for tasks related to the archiving of SCSL records and frequently reported on their status to the Registrar. Relevant updates were also included in the quarterly reports. For example, the archives update report covering the period from October 2024 to August 2025 showed the status of the review, appraisal, and digitization of Registry documents, and updating related metadata descriptions. All records of SCSL had been uploaded onto the TRIM application for archives storage, except for 10 per cent of Registry records projected to be completed by February 2026. Processing of RSCSL records onto TRIM was projected to begin from March 2026.

36. Apart from the management of archives, management could not develop work plans for other ongoing functions and ad hoc mandated activities because it was not possible to predict the timing and circumstances that necessitated them. Nevertheless, a review of relevant documents showed that there was adequate information to demonstrate the progress made towards the implementation of all mandated functions of the RSCSL. For example, internal correspondence and the six quarterly reports for the review period contained comprehensive progress information regarding archives, support for witnesses, enforcement of sentences, requests for information, judicial matters, and fundraising and diplomatic relations.

Programmes were implemented within available resources

37. RSCSL implemented measures to manage and reduce costs associated with executing mandated activities, where possible. It implemented a strict expenditure approval process to ensure effective prioritization and implementation of activities within budget. A review of all 14 purchase orders on file at The Hague branch issued during the review period showed that the Registrar approved the expenditure based on adequate justification prepared by the Operations Manager. Comparative quotations were sourced where possible, and items were purchased from approved vendors.

38. In addition, RSCSL officials combined multiple mission travel whenever possible. For example, Principals and Judges travelled to Freetown in February 2024 to participate in the Legacy Conference to raise awareness of the contributions of SCSL to international justice, peace and security, and subsequently participated in the plenary meeting of Judges and other high-level meetings. Furthermore, official travel was reduced and replaced with virtual meetings for some activities, including fundraising, meeting diplomatic or other government officials, and visiting prisoners. For example, the Principal Defender and a Registry official occasionally held telephone calls with prisoners and relevant authorities to discuss their wellbeing and visited them once a year for an in-person assessment and engagement.

There were a few operational challenges

39. Alongside the positive achievements of the cost management measures, the limited resources and competing priorities, however, caused some operational challenges for the RSCSL. For example:

- (a) RSCSL suspended, at contract finalization stage, the implementation of two upgrades of TRIM, which had been rolled out by the vendor since installation in 2016, i.e., HP TRIM and Content Manager. There was an increasing likelihood that support for the original version of TRIM would soon be discontinued, which could impede access to archived information and the long-term preservation of records.
- (b) In 2025, RSCSL could not engage an external expert to conduct the biennial comprehensive risk assessment to update the list of names of 77 and 61 witnesses in the dormant and active files, respectively. Witnesses assessed to have low threat levels that do not require proactive protection and support from the RSCSL are listed in the dormant file, thereby lowering the overall cost for witness protection.
- (c) The frequency of visits by RSCSL Witness Support Section staff to conduct threat assessment and disburse welfare assistance to witnesses on the active file, was limited to at least annually and twice-a-year for those residing in Liberia and Sierra Leone, respectively. This could create perceptions of favouritism and jeopardise the reputation of the Residual Court.
- (d) In addition to combining travel for multiple missions, RSCSL senior officials held in-person meetings for RSCSL while on personal or third-party sponsored travel, and some staff conducted official business while on leave. It was also common practice for staff to work on weekends and in some cases while on sick leave, mostly on tasks that could only be performed by them due to limited staff. While this may be acceptable if done in isolated cases, continuously doing so was likely to create a perception of conflict of interest, in that RSCSL officials were using third-party or personal resources to support the work of RSCSL, and could impair staff wellbeing and productivity.

40. There was a need to reprioritize the TRIM application upgrade within available resources to better secure continued access to the archives. Discussions should be held at the Principals and Oversight Committee-levels to identify viable options for equitably assessing the welfare of witnesses irrespective of their location. Further, there was a need to evaluate whether it was necessary to establish specific guidelines to minimize the potential risks associated with performing official duties using personal or third-party resources and to implement backstopping arrangements to ensure continuity of operations during the absence of incumbent staff.

- (3) RSCSL should reprioritize the upgrade of the TRIM application to ensure continued access to archived information and the long-term preservation of records.**

RSCSL accepted recommendation 3 and stated that it will be implemented, subject to the availability of resources.

- (4) RSCSL should identify viable options for equitably assessing the welfare of witnesses irrespective of their location.**

RSCSL accepted recommendation 4 and stated that the Registrar, Prosecutor, witness expert and witness staff, will consult to determine if any changes should be made to the support provided to witnesses in Sierra Leone and Liberia. Any changes to the current regime will be subject to the availability of resources.

- (5) RSCSL should establish specific guidelines to: (a) minimize the potential risks associated with performing official duties using personal or third-party resources; and (b) implement backstopping arrangements to ensure continuity of operations during the absence of incumbent staff.**

RSCSL accepted recommendation 5 and stated that it will consult with the Oversight Committee and Principals on the staffing and ongoing budget constraints facing RSCSL and develop guidelines on the matters raised in the recommendation, subject to the outcome of the consultations.

Need to reconsider the use of personal email addresses for official communication

41. A review of documents showed that it was common practice for RSCSL officials to use both their official United Nations email addresses and their personal email addresses for official correspondence. The practice originated during a period when the SCSL technology infrastructure could not be accessed by officials while working away from the premises of the Special Court in Freetown. The use of personal email addresses was permitted at that time to facilitate expediency of communication, but the practice continued even after the technological infrastructure had improved. Management explained that users often reported to the information technology help desk that they experienced challenges with password reset and authentication protocols when accessing their official email addresses and therefore used personal email addresses.

42. Although discussions with the Prosecutor and Registrar indicated that sensitive information was generally not transmitted through personal emails, it was necessary to reconsider its use for official correspondence as it presented considerable cybersecurity risks for RSCSL. Information shared through personal emails is stored on third-party servers outside RSCSL control and therefore has higher vulnerability to data breaches and unauthorized access and could make it difficult to manage RSCSL records.

- (6) RSCSL should develop an appropriate policy regarding the use of personal email addresses by its officials for transmitting official correspondence.**

RSCSL accepted recommendation 6 and stated that the accessibility and connectivity challenges that led to the limited use of personal emails by Court officials to facilitate communication on non-confidential matters persist. Court officials, including 16 Judges and the Prosecutor who reside in different parts of the world, work remotely as mandated by the Court's statute. Based on practical challenges in accessing official United Nations webmail, the use of personal emails was adopted to

facilitate communication on non-confidential matters. The issue is noted for discussion at the next plenary meeting of the RSCSL Judges, and appropriate policy will be developed subject to the outcome of the discussions.

IV. ACKNOWLEDGEMENT

43. OIOS wishes to express its appreciation to the management and staff of RSCSL 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 the operations of the Residual Special Court for Sierra Leone

Rec. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	RSCSL should: (a) promulgate the risk management policy; and (b) provide relevant training to staff to raise awareness and ensure effective implementation of the risk management policy.	Important	O	Receipt of evidence that the risk management policy has been promulgated, and staff have received the relevant training.	31 March 2026
2	RSCSL should include in the risk register risks related to archives and records management and potential loss of administrative and technical support arrangements at The Hague Branch.	Important	O	Receipt of evidence that the additional key risks have been incorporated in the risk register and are appropriately mitigated.	31 December 2026
3	RSCSL should reprioritize the upgrade of the TRIM application to ensure continued access to archived information and the long-term preservation of records.	Important	O	Receipt of evidence that the TRIM application has been upgraded.	31 December 2026
4	RSCSL should identify viable options for equitably assessing the welfare of witnesses irrespective of their location.	Important	O	Receipt of evidence of the outcome of consultations to identify options for equitably assessing the welfare of witnesses irrespective of their location.	30 June 2026
5	RSCSL should establish specific guidelines to: (a) minimize the potential risks associated with performing official duties using personal or third-party resources; and (b) implement backstopping arrangements to ensure continuity of operations during the absence of incumbent staff.	Important	O	Receipt of the guidelines on performing official duties using personal or third-party resources and evidence of backstopping arrangements implemented during the absence of incumbent staff.	31 March 2027

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.

³ Please note the value C denotes closed recommendations whereas O refers to open recommendations.

⁴ Date provided by RSCSL in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

Audit of the operations of the Residual Special Court for Sierra Leone

Rec. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
6	RSCSL should develop an appropriate policy regarding the use of personal email addresses by its officials for transmitting official correspondence.	Important	O	Receipt of the policy on the use of personal emails for transmitting official correspondence by RSCSL officials.	30 June 2027

APPENDIX I

Management Response

Management Response

Audit of the operations of the Residual Special Court for Sierra Leone

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	RSCSL should: (a) promulgate the risk management policy; and (b) provide relevant training to staff to raise awareness and ensure effective implementation of the risk management policy.	Important	Yes	Office Manager & Prosecution Legal Adviser	31/03/ 2026	This recommendation will be implemented by 31 March 2026 at the latest.
2	RSCSL should include in the risk register risks related to archives and records management and potential loss of administrative and technical support arrangements at The Hague Branch.	Important	Yes	Registrar	31/12/2026	In consultation with the Court's Oversight Committee and the Prosecutor, this recommendation will be implemented by 31 December 2026.
3	RSCSL should reprioritize the upgrade of the TRIM application to ensure continued access to archived information and the long-term preservation of records.	Important	Yes	Registrar & Archives consultant, Archivist & Prosecution Legal Adviser	31/12/2026	This recommendation will be implemented by 31 December 2026, subject to the availability of resources.
4	RSCSL should identify viable options for	Important	Yes	Witness staff	30/06/2026	The Registrar, Prosecutor, witness

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.

Management Response

Audit of the operations of the Residual Special Court for Sierra Leone

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	equitably assessing the welfare of witnesses irrespective of their location.			and Witness Expert		expert and witness staff will consult to determine if any changes should be made to the support provided to witnesses in Sierra Leone and Liberia. Any changes to the current regime will take place by 30 June 2026, subject to the availability of resources.
5	RSCSL should establish specific guidelines to: (a) minimize the potential risks associated with performing official duties using personal or third-party resources; and (b) implement backstopping arrangements to ensure continuity of operations during the absence of incumbent staff.	Important	Yes	Registrar, Prosecutor & Principal Defender	31/03/2027	Recommendations 'a' and 'b' are accepted for purposes of consultation with the Oversight Committee and Principals of the Court in 2026. The consultations will focus particularly on the staffing and ongoing budget constraints of RSCSL. Subject to the outcome of the consultations, related guidelines will be developed by 31 March 2027. The recommendations are also noted for inclusion in the ongoing stock taking exercise of the Residual Special Court.
6	RSCSL should develop an appropriate policy regarding the use of personal email addresses by its officials for transmitting official correspondence.	Important	Yes	Senior Legal Officer / Chambers & Office Manager	30/06/2027	The accessibility and connectivity challenges that led to the limited use of personal emails by Court officials at the Special Court have continued since the Residual Special Court started operations in 2014. Court officials, including 16 Judges and the Prosecutor who reside in different parts of the world, work

Management Response

Audit of the operations of the Residual Special Court for Sierra Leone

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>remotely as mandated by the Court’s statute. Based on practical challenges in accessing official UN webmail, the use of personal emails was adopted to facilitate communication on non-confidential matters.</p> <p>Considering that this recommendation affects all RSCSL officials including Judges, it is noted for discussion at the next plenary meeting of the RSCSL Judges. Subject to the outcome of those discussions, appropriate policy will be developed by 30 June 2027.</p> <p>Additionally, this recommendation is noted for inclusion in the ongoing stock taking exercise of the RSCSL.</p>