

Thirtieth meeting of the Council
Abu Dhabi, 30-31 October 2025

Report of the Director-General on the Activities of the Internal Audit Office, and Internal Audit Recommendations and Actions Taken

I. Introduction

1. This report is presented pursuant to Financial Regulation 11.4 (b) which provides that *“The Director-General shall report to the Council at each session on internal audit recommendations and actions taken”*. The report covers the period from 23 August to 30 September 2025.

II. Activities of the Internal Audit Office

2. Since the submission of the last report to the twenty-ninth meeting of the Council (C/29/14), the Internal Audit Office (IAO) implemented the following activities:
 - i. Initiated a review, under the IAO Work Plan for the Work Programme and Budget 2024-2025, on Staff final settlements and Daily Subsistence Allowance (DSA). The review shall test the accuracy and timeliness of final settlements paid to staff members upon separation, as well as the DSA made to staff members and non-staff personnel. Key recommendations stemming from this review will be reported to the Council at its thirty-first meeting.
 - ii. In the context of the proposal for developing an Oversight Audit Committee (OAC) that was presented to the last Council, contained in document C/29/15, the IAO contributed to the development of the draft decision and terms of reference for establishing an OAC, contained in document C/30/10.
 - iii. Followed up on the status of implementation of the external audit recommendations. Management actions taken are detailed in the Report of the Director-General on the Status of Implementation of the External Audit Recommendations, contained in document C/30/9.