

COUNCIL
113th session
Agenda item 3

C 113/3/9
16 October 2014
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STRATEGY, PLANNING AND REFORM

Transparency and accountability of the Organization

Note by the Secretary-General

SUMMARY

Executive summary: This document provides updated information on the publication, on the IMO website, of a summary of internal audit reports

Strategic direction: 4

High-level action: 4.0.1

Planned output: 4.0.1.1 and 4.0.1.4

Action to be taken: Paragraph 7

Related document: C 112/3/3

Introduction

1 At its 112th session, the Council received information in document C 112/3/3 on, inter alia, the intention of the Secretary-General to publish on the IMO website, an annual summary of internal audit activities and reports. The Council noted the intention of the Secretary-General and that he would provide updated information on the modalities to implement this initiative at the Council's present session.

Publication of internal audit activities and reports

2 At its virtual meeting in May 2014, the United Nations Representatives of Internal Audit Services (UN-RIAS) endorsed a Guidance Note on Public Disclosure of Internal Audit Reports. The guidance note is based on the work of a consultative process within UN-RIAS covering issues related to public disclosure of internal audit reports, such as format, language and audit ratings.

3 The guidance note prescribed potential disclosure practices that may enhance or complement present practices. The guidance note also points out that organizations that publicly disclose internal audit reports will have to consider what a changed environment and various audiences may mean for the language and scope of explanation in their reports.

4 The preparation and publication of an IMO summary of internal audit activities and reports will adopt the principles and practices prescribed in the above-mentioned guidance note that are applicable to and best suits the needs of IMO, and may enhance quality, consistency, coherence and/or efficiency. IMO will also monitor trends within the United Nations system and the related information publicly disclosed by other United Nations entities with a view to anticipating requests from stakeholders for convergence and proactively developing responses.

5 The first summary report covering audit activities completed in 2014 will be published on the IMO public website by the first quarter of 2015, thereafter becoming a systematic annual practice. The draft summary report will be submitted to and discussed with the Director, Administrative Division and other relevant stakeholders in the Secretariat for review and comments. The final summary report incorporating comments received from concerned IMO officials will be submitted to the Secretary-General for approval before it is uploaded onto the IMO public website.

6 The summary report will contain but will not be limited to: a brief description of the core internal audit activities (assurance and consulting) undertaken during that year; a list of internal audit reports issued during the year with a brief synopsis of the audit objective, conclusion, and major findings and recommendations for each audit report; the status of implementation of internal audit recommendations based on the regular follow-up audit; and the Secretary-General's comments on reports completed and issued during the reporting year.

Action requested of the Council

7 The Council is invited to note the information provided.
