

## 1524<sup>th</sup> meeting, 1 April 2025

11 Programme, Budget and Administration

### 11.4 Directorate of Internal Oversight

Annual Report 2024

Item to be considered by the GR-PBA at its meeting on 13 March 2025

#### Introduction

1. The annual report of the Directorate of Internal Oversight (DIO) is submitted pursuant to Section VI paragraph 41 of the DIO Charter.<sup>2</sup> It presents an overview of the key activities carried out by the DIO in 2024.

2. The DIO work programme for the period 2024-2027<sup>3</sup> is aligned with the Programme and Budget 2024-2027.<sup>4</sup> The work programme takes a holistic approach to oversight while recognising the respective contributions of the DIO's three divisions: the Internal Audit Division, the Evaluation Division and the Investigation Division.

#### Highlights

3. 2024 has been a year of significant challenges but also a successful year for the DIO: several positions were vacant for several months, which affected the Directorate's ability to deliver its work programme. This was partially compensated for by a one-off allocation of operational budget that allowed the DIO to outsource one audit. Despite the challenges, the DIO was largely able to implement the work programme 2024-2027, with the delayed fraud risk assessments for the Investigation Division being initiated at the end of 2024, four audits being finalised at the beginning of 2025 and the work on evaluation being on track.

4. The main priority for the DIO in 2024 was to conduct sufficient work to be able to issue an overall audit opinion on governance, risk management and internal control. The lack of this opinion for two consecutive years had prompted the External Auditor to question the future of the Internal Audit function. With the support of the Deputy Secretary General, the Private Office of the Secretary General and the Deputy Secretary General, the Directorate of Programme and Budget and the Directorate of Human Resources (DHR), the DIO Audit function was supported through a variety of measures that enabled it to conduct sufficient work to reach that opinion.

5. The DIO considers that the significant increase in the number of investigation cases demonstrates that the new internal legislation combined with messaging on the importance of addressing wrongdoing is starting to show a positive impact.

<sup>1</sup> This document has been classified restricted until examination by the Committee of Ministers.

<sup>2</sup> Cf. CM(2022)87.

<sup>3</sup> Cf. GR-PBA(2024)5.

<sup>4</sup> Cf. CM(2025)1.

6. The prioritisation of being able to issue an overall audit opinion combined with the number of vacancies experienced and the increased number of investigation cases resulted in a situation where not all items in the work programme for 2024 were completed by year end as planned. In 2024, the DIO, in its three divisions, has challenged the traditional approaches to assignments and learnt valuable lessons on which innovations are ready to be implemented more broadly and which other ones still need more refinement. The use of Artificial Intelligence (AI) tools in investigation and evaluation has not yet resulted in significant efficiency gains but merely demonstrated the potential of these tools for the future.

7. An analysis of the workload of the 2024 indicates that the current operating levels of the Audit and Investigation Divisions are not sustainable in the long term. For the Internal Audit Division, a revision of the work programme seems appropriate. Potential auditees have approached the Internal Audit Division with additional requests for audit giving another reason to review the work programme. For the Investigation Division, some additional resources will be available in 2025. In addition, the external review and closer discussions with the investigation specialist in the Oversight Advisory Committee should result in more streamlined working methods and efficiency gains.

**Vision and purpose**

8. The DIO provides independent oversight through internal audit, evaluation, and investigation to support informed decision-making, strengthen the Council of Europe’s integrity framework, improve the Council of Europe’s operations, and help it accomplish its objectives. The DIO promotes a culture of accountability, transparency, and organisational learning.

*Figure 1: Purpose, mission and standards of the DIO*

<b>Purpose</b>	The purpose of the DIO is to provide independent and objective assurance, consulting and other services designed to add value and improve the Council of Europe's operations and help it accomplish its objectives. It contributes to evidence-based decision making and organisational learning, and aims to strengthen the Organisation's integrity, transparency, and accountability framework. To this end, it provides independent and objective audit, evaluation, investigation, and advisory services.
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DIO Function	Mission	Standards
<b>Internal Audit</b>	To enhance and protect organisational value by providing risk-based and objective assurance, advice, and insight, and by bringing a systematic, disciplined approach to assessing and improving the effectiveness of risk management, internal control and governance processes.	The Internal Audit function adhered to the mandatory elements of the Institute of Internal Auditors' International Professional Practices Framework, including the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the International Standards for the Professional Practice of Internal Auditing and the Definition of Internal Auditing.
<b>Evaluation</b>	To provide systematic and impartial assessments of activities, projects, programmes, strategies, policies, topics, themes, sectors, operational areas or institutional performance, to help the Council of Europe enhance its capacity, assess its performance and demonstrate its comparative advantage and value.	The Evaluation function is governed by the Organisation's Evaluation Policy, which takes inspiration from the norms and standards for evaluation established by the United Nations Evaluation Group and the Development Assistance Committee of the Organisation for Economic Co-operation and Development (OECD DAC).
<b>Investigation</b>	To help the Council of Europe to ensure the proper use of its funds and resources, prevent and investigate fraud and corruption, and other wrongdoings, and protect its reputation and interests, by carrying out inter alia preliminary assessments and investigations in line with the Organisation's legal framework.	The Investigation function is governed by adherence to the Organisation's legal framework and aims to follow common principles, guidelines and best practices for investigations, such as the ones enshrined in the Uniform Principles and Guidelines for Investigations and complementing guidelines adopted by the Conference of International Investigators and those set out in the case-law of the Court, where applicable.

DIO resources

Staffing



The DIO has 18 jobs



33% are men and 67% are women<sup>5</sup>

Figure 2: Number of jobs per division in 2024 (including split by A & B-grade)

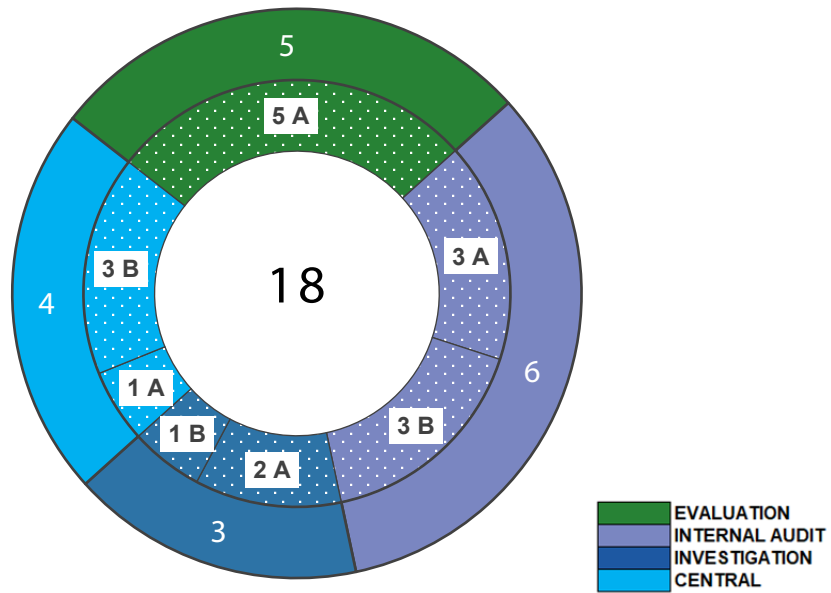
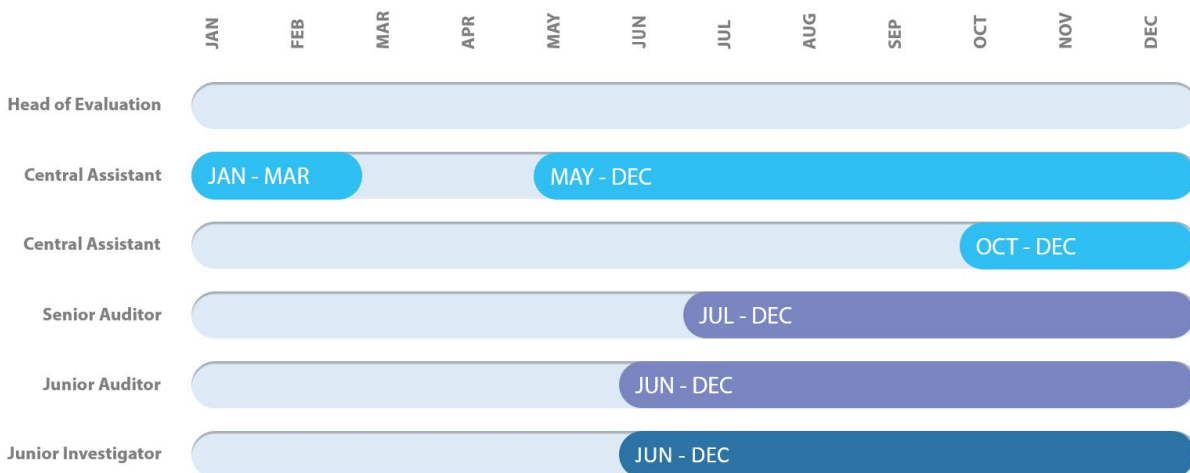


Figure 3: Jobs with vacancies (in grey) in 2024



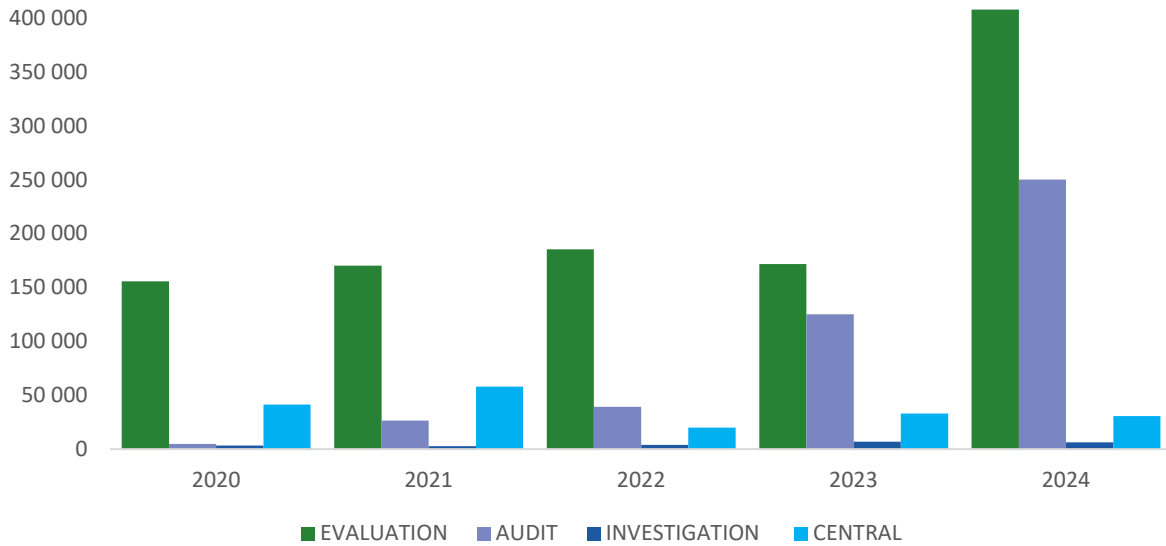
9. The key vacancies in 2024 were the Head of the Evaluation Division for the whole year, partially the two administrative assistants at the DIO central level, as well as the Senior and Junior Auditors and the Junior Investigator during the first half of the year.

<sup>5</sup> The data was calculated using the incumbent gender for the position regardless of the number of months of vacancy during the year.

**Operational Budget**

10. Additional budget was provided for two reasons: (a) to enable the DIO to conduct one strategic evaluation annually and (b) to enable the DIO to mainstream IT into its audits and review the IT component of processes or IT controls in the external offices of the Council of Europe. In addition, to enable the DIO to reach an audit opinion on governance, risk management and internal control, one-off funding was allocated for the outsourcing of one of the audits.

**Figure 4: DIO operational expenditure by division over the last five years (in Euros)**



**Continuous Talent Development**

11. During 2024, DIO staff continued to develop professional skills through starting, maintaining or completing professional examinations/studies (CIA – Certified Internal Audit qualification, CFE – Certified Fraud Examiner training), attending subject-specific trainings as well as trainings offered by the Directorate of Human Resources.

**Work Programme**

12. The 2024-2027 risk-based work programme was shared with the Oversight Advisory Committee and the External Auditor. It took into consideration contributions from senior management, discussions of the Ministers’ Deputies, the relevant ongoing reform measures and the Organisation’s organisational risk register. It was endorsed by the Secretary General and taken note of by the GR-PBA.

13. The DIO Strategy 2021-2024<sup>6</sup> sets out strategic objectives and indicators for the Directorate as well as highlighting critical success factors and core values and principles. Progress in relation to the implementation of the strategy is detailed in Appendix B; however, the DIO is aware that the context for these indicators has changed, making their revision necessary.

14. All key elements of the work programme 2024 were completed. However, the priority on being able to issue an overall audit opinion on governance, risk management and internal control combined with the vacancies in 2024 resulted in a situation where some of the non-core work of the DIO has been delayed. The main items affected are the review of the DIO Strategy, the development of a DIO Communication Strategy, the review of the Evaluation Guidelines, the work on fraud risk assessments and the external review of the Investigation Division.

<sup>6</sup> Cf. GR-PBA(2020)9.

## Statement of Independence

15. In accordance with the DIO Charter, adopted by the Committee of Ministers, the DIO enjoys operational independence. This independence is essential to carry out its mandate, as the DIO provides independent and objective audit, evaluation, investigation, and advisory services, contributes to evidence-based decision-making and organisational learning, and aims to strengthen the Organisation's integrity, transparency, and accountability framework. As stated in paragraph 20 of the DIO Charter, the Director of Internal Oversight shall make an annual statement to the Committee of Ministers on whether the independence of the function has been maintained. In 2024, the autonomy of the DIO remained intact. Challenges encountered during the year were on an operational level and solutions were found to address them.

## Oversight Advisory Committee

16. The DIO acts as secretariat of the Oversight Advisory Committee.<sup>7</sup> The Oversight Advisory Committee met four times in 2024.

## Internal Audit

### *Internal Audit function*

17. The aim of the Internal Audit function is to provide independent assurance, advice and insight in order to enhance and protect organisational value, contribute towards evidence-based decision making, and promote organisational learning, transparency, integrity and accountability. This is done by conducting different types of assignments: performance audits, compliance audits, Information Technology (IT) audits (or more commonly now, a combination of the three i.e. a performance audit with a compliance and/or IT component) and advisory services at the request of management related to governance, risk management and/or internal control. Assignments are either transversal or sector specific.

18. When it comes to internal control and risk management assignments, best practice is followed by using internationally recognised models such as the COSO (Committee of Sponsoring Organisations of the Treadway Commission) Internal Control – Integrated Framework and the COSO Enterprise Risk Management Framework as a basis for audit work.

### *Audits carried out in 2024 and their results*

19. The Internal Audit's work programme for 2024 was ambitious: it included 10 audits as well as two audits carried over from 2023. One specific IT audit was included in the programme for 2024, and the topic selected was the governance and use of AI within the Council of Europe. Six out of the remaining nine audits included an IT component, a new feature as from 2024, financed by the additional budgetary appropriations allocated to Internal Audit for this purpose.

20. Two adjustments were made to the work programme during the year. The first was in respect of the audit on organisational culture. Given the timespan since the field work was performed, a decision was made to limit the audit work to the staff survey organised in this framework in 2023, which fed into the People Strategy 2024-2027. The second was in respect to the audit on the internal control framework of the Partial Agreement Eurimages including the use of electronic signatures, which proved too wide in scope and was split in two separate audits: one on electronic signatures was performed in 2024 and one on Eurimages was carried over to 2025.

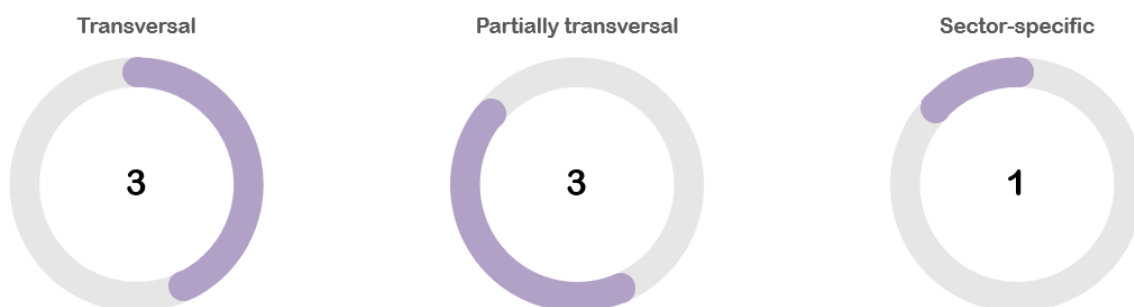
21. As at 31 December 2024, seven audits were completed and four being finalised. Out of the seven completed, three were transversal (procurement of goods and works, electronic signature, staff absences), three were partially transversal (i.e. sector specific with implications beyond a single entity such as interpretation-related services in the field which is linked to co-operation activities in the field) and one was sector-specific (IT audit on the management of privileged accesses). Details on the results of individual audits appear in Appendix A. Out of the four which were still underway, the field work was completed for two of them.

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<sup>7</sup> The Oversight Advisory Committee provides an independent advisory function to the Committee of Ministers and the Secretary General on the governance, risk management and control systems of the Council of Europe. It is governed by its Terms of Reference (Resolution CM/Res(2022)4 on the revised terms of reference of the Oversight Advisory Committee).

22. The audit work on individual assignments results in an audit opinion for that specific assignment. In some cases, two separate opinions were given, one on compliance and one on performance. When and where room for improvement or issues requiring corrective action were identified, Internal Audit worked with management to agree on appropriate and timely measures to address them. In some instances, decisions on the allocation or prioritisation of resources are called for.<sup>8</sup>

**Figure 5: Nature of audit outputs (transversal vs. specific)**



23. An additional audit output was produced in 2024 on Internal Audit's experience of the Human Capital Pool.

24. Internal Audit followed up on the implementation of its recommendations in March and September 2024.

**Figure 6: Internal Audit outputs for 2024**

Audit reports	IT audit or IT component	Status as at 31/12/2024
4. Management of privileged accesses at the Council of Europe (carried over from 2023)	IT audit	✓
1. Interpretation-related services in the field	Online platforms for remote interpretation	✓
2. Cybercrime Programme Office of the Council of Europe (C-PROC)	Local IT control activities	✓
3. Procurement of goods and works	E-procurement tool	✓
4. Internal control framework relating to financial management of the Secretariat of the Parliamentary Assembly	Electronic voting system	✓
5. Electronic signatures	IT compliance and IT project management	✓
6. Staff absence rates	-	✓
7. Governance and use of AI within the Council of Europe	IT audit	Field work completed. Finding sheets produced.
8. Travel management	Data protection in travel management system (GDD)	Field work completed. Closing meeting held.
9. EU/CoE Joint Project "Inclusive Schools: Making a difference for Roma children 3 (INSCHOOL 3)"	-	Field work underway.
10. VC-funded project "Enhancing Diversity and Equality in the Republic of Moldova"	-	Field work underway.
<b>TOTAL INTERNAL AUDIT REPORTS 2024</b>		<b>7</b>
<b>Additional outputs</b>		
A. Human Capital Pool – from theory to practice	-	✓
B. Follow-up of Internal Audit recommendations (as part of DIO report) – March 2024	-	✓
C. Follow-up of Internal Audit recommendations (as part of DIO report) – September 2024	-	✓
<b>TOTAL INTERNAL AUDIT OUTPUTS 2024</b>		<b>10</b>

Performance indicator	Results
Percentage of implementation of Internal Audit work programme (target: 100%)	The implementation percentage of 2024 Internal Audit work programme was 87%

<sup>8</sup> More details about the individual audits including the audit opinion for each audit can be found in appendix A.

### *Innovation and Lessons learnt*

25. Given the growing importance of IT in the workings and processes of the Council of Europe and the need to address IT risks, the DIO considers it imperative to systematically cover this aspect. By doing so in 2024, the DIO improved the coverage of audits and led to a more comprehensive understanding of the audited areas. The DIO is of the opinion that the operational budget invested in this has resulted in a worthwhile return and plans to continue this approach. The decision to outsource this component has proven to work well after some initial challenges given that this was the first time IT consultants were integrated into audit teams.

26. Given the extraordinary situation of the DIO not being able to produce an audit opinion for two consecutive years, the Internal Audit team put in extra effort to complete the work programme to the level demonstrated in the table above. However, it became clear during the year that this level of work is not sustainable for the staff. Analysing the history of when audit opinions were issued and when not and considering the knowledge acquired from other sources, the DIO believes that the experience of 2024 requires a revisiting of the number of audits to be conducted annually. The DIO is confident to be able to issue an audit opinion with a minimum of seven audits conducted in any given year.

27. The DIO has considered the options on the way forward. One option would have been to keep the work programme and reduce the scope of the audits. However, given that the Oversight Advisory Committee has mentioned that the Audit function should include more substantive issues in its work programme, the DIO is not considering this option. The best way forward seems to be to carry out a mid-term review of the DIO 2024-2027 work programme including stakeholder consultation and keeping the mix of smaller and more substantive audits. This decision will give an opportunity to revise the overall work programme of the DIO.

28. The Internal Audit Division had the opportunity to experiment the Human Capital Pool in 2024, which is an excellent initiative. Despite the positive experience and outcome for the DIO, the process could potentially be improved. Collecting feedback from those, like the DIO, having experimented it, together with the development of data-driven HR processes as foreseen in the People Strategy 2024-2027, should help the initiative to become an agile and actionable mechanism, and thereby meet the objectives for which it was set up.

### *Overall audit opinion on governance, risk management and internal control*

29. For two consecutive years (2022 and 2023), Internal Audit was unable to deliver an overall opinion on governance, risk management and internal control due to staff movements and vacancies. Steps taken to address this issue in 2024 included:

- the recruitment of an additional Junior Auditor as from June 2024;
- the recruitment of an experienced certified Senior Auditor as from July 2024; from this time on, all the jobs in the Internal Audit Division were filled;
- temporary staff reinforcement to provide ad hoc support in the meantime, and administrative support from within the DIO;
- exceptional ad hoc operational funding to outsource one audit in the second half of 2024;
- the appointment of two staff members from the Human Capital Pool to lend (part-time) support for up to three months in the last quarter of 2024.

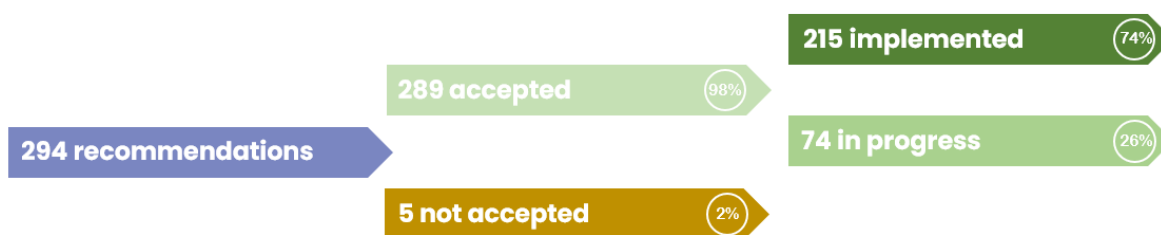
30. Thanks to these steps and the commitment of the Internal Audit team, enough work was performed in 2024 to allow Internal Audit to give an overall opinion on the adequacy and effectiveness of governance, risk management and internal control at the Council of Europe, which it considers satisfactory. In giving this opinion, it should be noted that assurance can never be absolute and that the most that the Internal Audit function can provide is reasonable assurance.

31. The overall opinion is informed by the work conducted by the Internal Audit Division as well as the work of the External Auditor, the DIO work on investigation and evaluation, second line assurance providers (internal control, risk management, ethics, data protection), other work of the DIO, the input from the recommendation follow-up process, and from the opportunity to observe the discussions in several of the Organisation's governance structures.

### Implementation of agreed management actions

32. In accordance with the Institute of Internal Auditors' Standards and the DIO Charter, the Internal Audit function reports on the implementation of recommendations.

**Figure 7: Internal Audit recommendation implementation rate as at 30 September 2024**



Source: TeamMate+

33. The DIO recommendation follow-up exercise now focuses on the implementation of recommendations over a five-year rolling reference period. During the last reporting reference period, namely from 1 April 2024 to 30 September 2024, 294 Internal Audit recommendations were made; 289 were accepted, five were not.

34. Out of the 289 accepted, 215 have been implemented, giving an implementation rate of 74%. This rate is acceptable given that the 74 recommendations currently in progress include 28 recent ones (aged less than 6 months).

35. In terms of impact, progress was achieved on all fronts in 2024. Highlights include:

- In terms of governance, the implementation of the final stages of the work of the Deputy Secretary General-led Task Force on crisis management and business continuity. Thanks to this, the Organisation has improved its crisis management and business continuity structures and processes, thereby strengthening its overall resilience.<sup>9</sup>
- In terms of IT, the implementation of a Mobile Device Management software solution which means that the Organisation's data on any mobile device can now be managed and secured remotely; the Directorate of Information Technology can enforce policies, set restrictions on certain applications and content, protect the Council of Europe from cyberattacks and remotely delete organisational data from devices if they are lost or stolen;<sup>10</sup> the drawing up of an IT competencies strategy and gap analysis so that the Organisation's needs in this field can best be anticipated and met;<sup>11</sup> the adoption of a policy on the use of the Information Systems of the Council of Europe to ensure the protection of the Council of Europe's patrimony including its intellectual capital, govern access to and use of the system, specify rights and responsibilities and regulate measures of supervision.<sup>12</sup>
- In terms of internal control, the charter of the Registry of the Court's internal control function now includes due reference to the Council of Europe's second- and third-line functions; their activity reports and work programmes are now systematically shared with the DIO to ensure proper coverage and promote co-ordination of efforts.<sup>13</sup>

<sup>9</sup> 2019-2020 audit on crisis management and business continuity.

<sup>10</sup> 2021-2022 audit on mobile devices.

<sup>11</sup> 2019 audit on IT governance.

<sup>12</sup> 2019 audit on IT security governance (BDO).

<sup>13</sup> 2022 audit on the internal control framework of the Registry of the European Court of Human Rights.



- In terms of risk management, security assessments of external offices are now scheduled and conducted more frequently (every two years instead of every three to four years) to ensure this is in line with the Organisation's risk appetite, and the drawing up of an internal practical guide on security procedures to better define the regulatory framework and reinforce compliance, raise staff awareness, increase operational efficiency and mitigate risks by improved reactivity to potential threats.<sup>14</sup>
- In terms of efficiency, the identification and monitoring of performance indicators for the payroll process to help measure and monitor performance, contribute to continuous improvement and more informed decision-making;<sup>15</sup> a link to FIMS in PMM to better monitor project budget spent in real time and help inform decision making;<sup>16</sup> features of the Source to Pay project to render the whole payment process more efficient and paperless, speed up payments, and include the automatic filing of supporting documentation in Document Management System (DMS).<sup>17</sup>

## Evaluation

### *Evaluation function*

36. The Evaluation Division promotes accountability, informed decision-making and learning by a systematic and impartial assessment of an activity, project, programme, strategy, policy, topic, theme, sector, operational area or of institutional performance. It is guided by pre-defined criteria – relevance, coherence, efficiency, effectiveness, impact and sustainability – established by the OECD DAC.<sup>18</sup> Evaluation in the Council of Europe follows the United Nations Evaluation Group (UNEG) norms and standards.

37. The Evaluation Policy<sup>19</sup> approved by the Committee of Ministers in November 2019 reflects international norms and standards, in particular as regards the independence, credibility and utility of the Evaluation function and the transparency of evaluation results. It demands that evaluations are conducted with the highest standards of integrity and contribute to the enhancement of human rights, gender equality and respect for diversity.

38. The term 'Evaluation function' covers not only the Evaluation Division DIO-managed or conducted evaluations, but also action plan and project evaluations managed by entities other than the DIO. The DIO Evaluation Division provided guidance, technical assistance and support to project and action plan evaluations managed by Major Administrative Entities on the selection of consultants, drafting of terms of reference, reviewed draft evaluation reports and tracked the follow-up to evaluation recommendations.

39. The Evaluation Division remains on track with the delivery of its four-year work plan.

### *Strategic and corporate evaluations led by the DIO*

40. The DIO launched the following evaluations in 2024, four of which are part of the work programme for 2024 and one of which is part of the work programme for 2025 but was launched early to be available for the discussions on the second part of the four-year Programme and Budget that followed the Reykjavik Declaration:

- Evaluation of the Building Trust in Public Institutions programme (strategic evaluation 2024);
- Evaluation of the integration of a youth perspective in Council of Europe work (2024);
- Evaluation of the European Social Charter (2024);
- Meta-evaluation on the national implementation of the European Convention on Human Rights (2024);
- Evaluation of the Implementation of the Reykjavik Declaration (strategic evaluation 2025).

41. These evaluation reports will be finalised in 2025.

<sup>14</sup> 2023 audit on the management of safety and security.

<sup>15</sup> 2023-2024 audit on the efficiency of the payroll management process.

<sup>16</sup> 2019 audit on completeness, timeliness and quality of data in the PMM IT tool.

<sup>17</sup> 2021 audit on Efficiency of procedures (suppliers' payments).

<sup>18</sup> Development Assistance Committee of the Organisation for Economic Co-operation and Development.

<sup>19</sup> Cf. CM(2018)159-final.

42. In 2024, the Evaluation Division issued three evaluation reports of evaluations launched in 2023:
- Steering Committee on Anti-Discrimination, Diversity and Inclusion;
  - Institution of the Commissioner for Human Rights;
  - Change Management in the Administrative Reform (transversal).

43. The tables in Appendix B provide details of the evaluations' findings. Figure 8 below includes links to all the publications in 2024.

**Figure 8: Publications in 2024**

	Evaluation Reports	Infographics	News
Evaluation of the Steering Committee on Anti-Discrimination, Diversity and Inclusion	- <a href="#">Full report</a> - <a href="#">Management Response and Action Plan</a>	<a href="#">Facts &amp; Figures</a>	<a href="#">News item</a>
Evaluation of the Institution of the Commissioner for Human Rights	- <a href="#">Full report</a> - <a href="#">Management Response and Action Plan</a>	<a href="#">Facts &amp; Figures</a>	<a href="#">News item</a>
Evaluation of Change Management in the Administrative Reform at the Council of Europe	- <a href="#">Full report</a> - <a href="#">Management Response and Action Plan</a>	<a href="#">Facts &amp; Figures</a>	<a href="#">News item</a>

44. The evaluation of the Council of Europe’s work on *education for democracy: Citizenship education in formal education* was not finalised, this was due to the departure of the evaluation manager which impacted the quality and the subsequent ability to meet the required standard with the available resources.

*Innovation and lessons learnt*

45. In 2024 the DIO made a conscious decision to diversify the types of evaluations and management arrangements. The introduction of strategic evaluations, more ambitious in scope, required an approach that captures higher level, aggregate results and synthesis; this approach continues to emerge. The work on the strategic evaluations is still ongoing.

46. The DIO introduced a meta-evaluation for 2024. This evaluation requires capturing and summarising evidence from previous evaluations in the search for patterns and higher-level lessons learnt. This evaluation allowed the DIO to experiment with AI analysis of documents and assess the suitability of AI tools for data analysis. Several tools were tested in collaboration with the innovation division of the DiT. While it is possible to automate some of the analysis, the current AI tools were neither time saving nor reliable enough to gain efficiency in conducting evaluations. The DIO will continue to work with the DiT to identify suitable tools to improve the efficiency of conducting evaluations.

47. To expand the evaluation toolkit by applying a team management approach to consultants in 2024, one of the evaluations was led by a DIO staff member with the support of a consultant.

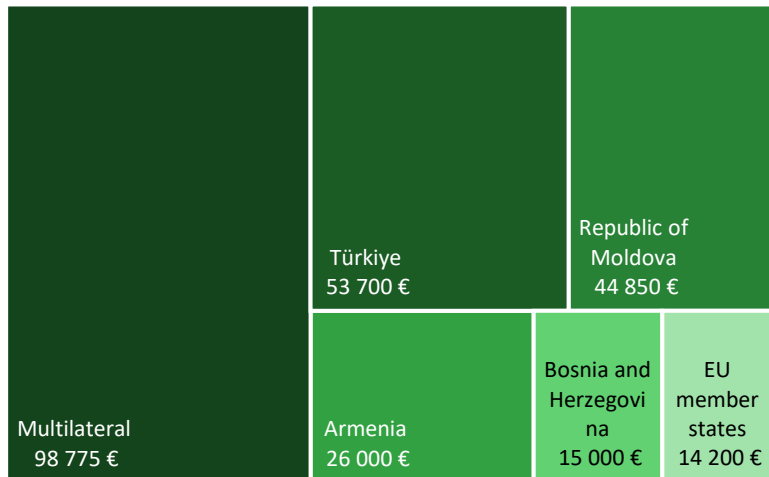
48. For the evaluation of the Reykjavik Declaration, the Evaluation team was able to conduct public engagement and sentiment analysis. The analysis evaluates reactions to the Declaration, in terms of levels of attention, content quality, authors and public sentiment gathered from social media platforms and traditional media. The analysis combines social media monitoring through a software platform (Talkwalker) with traditional media coverage, analysing both quantitative metrics (reach, engagement and impressions) and qualitative aspects (content value and sentiment polarity). The analysis adds valuable insights and helps broaden the evidence base for evaluations.

### Action plan and project evaluations

49. Since 2021, the DIO Evaluation Division has supported the implementation of action plan and project evaluations through quality assurance processes. The Evaluation Division helps to improve the quality of action plan and project evaluations and to subsequently collect lessons learnt and improve organisational learning.

50. In 2024, the DIO provided support to 23 action plan and project evaluations, seven of which were initiated in 2023 and three of which were initiated in 2022 and finalised in 2024. The support entailed quality checks of Terms of Reference (ToR) and draft evaluation reports, as well as the provision of consultants under the DIO's framework contract for evaluation services. In some cases, technical advice was provided on other issues, including the timeliness, evaluability and data collection methodologies.

**Figure 9: Evaluation budget per country**

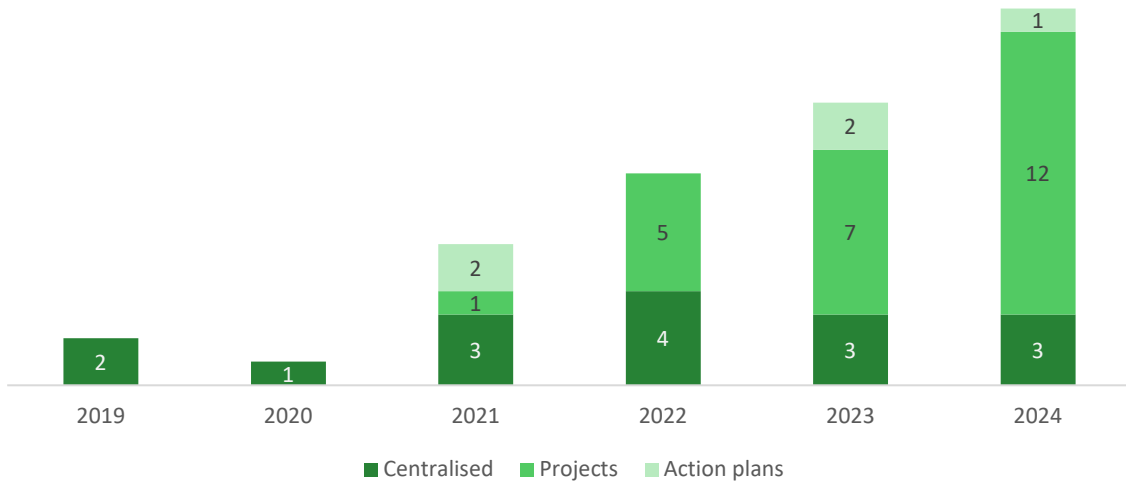


51. In 2024, the DIO published 13 action plan and project evaluation reports, including their management response and action plans (except in two cases<sup>20</sup>), that can be accessed on the DIO's website.

- [Evaluation of the project: Improving the Effectiveness of Family Courts: Better Protection of the Rights of Family Members in Türkiye](#)
- [Evaluation of the Project: Protection of Human Rights in Biomedicine](#)
- [Evaluation of the Action Plan for the Republic of Moldova 2021-2024](#)
- [Evaluation of the INSCHOOL 3 Joint Project of the European Union and Council of Europe](#)
- [Evaluation of the Council of Europe project: Democracy Starts in Schools – Engaging School Children in Decision Making Process in Schools and Communities in Georgia”](#)
- [Evaluation of the project: Strengthening the Capacity of Bar Associations and Lawyers on European Human Rights Standards \(SCoBAL\) \(2018 – 2022\)](#)
- [Evaluation of the project: Strengthening National Child Participation Frameworks and Action in Europe \(CP4Europe\)”](#)
- [Evaluation of programme: ROMACTED Phase I -Promoting good governance and Roma empowerment at local level”](#)
- [Evaluation of the Joint European Union and Council of Europe Programme: Building capacity for Inclusion in Education – INCLUDE](#)
- [Evaluation of the European Roma Institute for Arts and Culture \(ERIAC\)](#)
- [Evaluation of the Council of Europe project: Promoting the effective protection of equality and non-discrimination in Georgia](#)
- [Evaluation of the project: Strengthening Participatory democracy and Human Rights at Local Level in Georgia”](#)
- [Evaluation of the project: Improving the Capacity of the Administrative Judiciary and Strengthening the Institutional Capacity of the Council of State”](#)

<sup>20</sup> The following reports were published without Management Response: 4<sup>th</sup> Evaluation of the European Roma Institute for Arts and Culture (ERIAC) and evaluation of the project “[Strengthening the Capacity of Bar Associations and Lawyers on European Human Rights Standards](#)” (SCoBAL) (2018 – 2022).

**Figure 10: Evaluations published 2019 – 2024**



Source: TeamMate+

52. In discussion with the Directorate of Programme Co-ordination, the DIO played a greater role and provided more extensive guidance and advice for two evaluations: Bosnia and Herzegovina Action Plan and the evaluation of the Horizontal Facility, supporting the preparation of documents and the management of the evaluation. The DIO co-chaired reference group meetings together with the Directorate of Programme Co-ordination.

53. Following the recommendation of the External Auditor outlined in the audit report on decentralisation,<sup>21</sup> the DIO will assume responsibility for conducting Action Plan evaluations starting in 2025. Initial discussions were held in 2024 on how to operationalise this, some interim procedures are in place that put the DIO in the lead, however, in the longer term, the financial arrangements will need to be reviewed.

*Other work*

54. The 2024 work plan for evaluation included an update of the evaluation guidelines. This work is still in process, delayed due to the vacancy of the Head of the Evaluation Division. It would not have been appropriate to develop guidelines without the input of the new Head of the Evaluation Division.

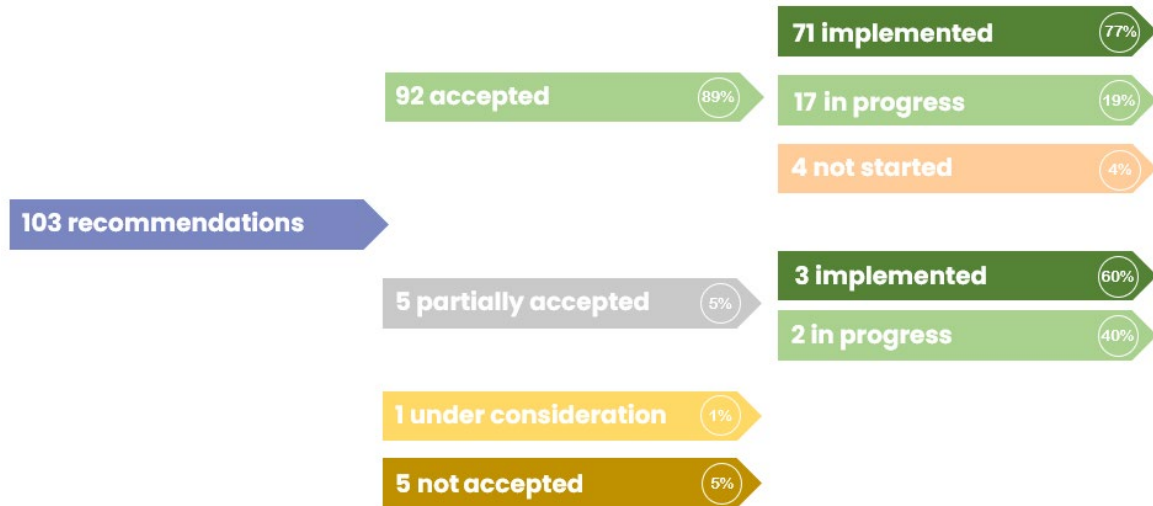
55. In 2024, the Evaluation Division introduced two new consultancy frameworks to replace the outdated contract model: a Framework Contract for decentralised evaluations and smaller assignments and a Framework Agreement for strategic assignments with budgets exceeding €75.000. These new contracts have engaged 38 consultants and consultancy companies from 21 countries providing a range of evaluation methods, thematic and country expertise. In view of the new tender for evaluation services concluded in 2024, a new pool of experts was made available to all Major Administrative Entities (MAEs) with updated guidance on engaging of consultants.

*Implementation of agreed management actions*

56. The Evaluation Policy foresees a management response and action plan following the finalisation of the evaluation reports. The Secretary General is responsible for the implementation of action plans to address recommendations, and the Committee of Ministers follows their implementation. The recommendations are followed up for five years. The DIO reports biannually on their implementation. In 2024, the DIO started to include the follow-up on agreed management actions for action plan and project evaluations in addition to the follow-up on recommendations issued by the DIO.

<sup>21</sup> Recommendation 13, Audit report on decentralisation policy by the External Auditor, 18 June 2024 ExtAud(2024)1.

**Figure 11: Evaluation recommendation implementation rate as at 30 September 2024**



Source: TeamMate+

57. During the period 2020-2024, 14 evaluation reports (see Figure 10) were issued by the DIO with a total of 117 recommendations. Out of these, 89% were accepted, 5% were partially accepted, 1% is under consideration and 5% were rejected.<sup>22</sup> Out of the accepted recommendations, 77% were implemented, 19% are in progress, 4% have not yet started and no recommendation is obsolete (for details see Figure 11). The acceptance and the progress in the implementation of evaluation recommendations can be considered satisfactory for the relevant reporting periods and the implementation of recommendations has contributed to positive impact.

58. Highlights from management actions stemming from evaluation recommendations issued by the DIO and implemented in 2024:

- The Council of Europe has adopted a formalised crisis management structure, process and identified its main actors. Selected elements of the crisis management structure are to be mobilised in a flexible way according to the type of crisis (Rec.1). Explicit guidance and training are provided through the Organisation's Result-Based Management (RBM) practical guide and the RBM learning and development module public policy design (Rec.2). Instruction to consider programmatic changes in response to crises is given in the Organisation's Strategic Planning Guide (Rec.3).<sup>23</sup>
- The Conference of International Non-Governmental Organisations of the Council of Europe (CINGO) takes on a more active role in the Parliamentary Assembly of the Council of Europe (PACE) and its Committees through the designation of rapporteurs in CINGO's thematic committees who follow the work of the relevant PACE committees, and through ad hoc consultations. For instance, the President of CINGO and the chair of the Expert Council on NGO Law had an exchange of views with PACE's Committee on Human Rights and Legal Affairs on 4 March 2024 on various aspects of PACE's working methods that would influence interactions with civil society, such as possible changes to the Assembly's regulations concerning the involvement of NGOs and lobbyists (Rec.8).<sup>24</sup>

<sup>22</sup>2019 Evaluation of Intergovernmental Committees: Mobilise extrabudgetary resources to support the work of intergovernmental committees (Rec.5).

<sup>2022</sup> Evaluation of Covid-19 pandemic: Include the possibility of "exceptional monitoring" in crisis preparedness and checklist to adapt crisis responses agilely as they evolve (Rec.5).

<sup>2023</sup> Evaluation of Action against Crime: Analyse and report on the feasibility of the present assessment model in cybercrime and consult with States parties and observers to identify areas for modifications or merging of work and outputs (Rec.7).

<sup>2023</sup> Evaluation of Civil Society: Include resources for support to civil society in all country and thematic action plans and develop concrete measures to increase synergies among CSOs in countries where co-operation activities take place (Rec.6 and 7).

<sup>23</sup> 2022 Evaluation of the Council of Europe support to member States in addressing challenges related to the Covid-19 pandemic.

<sup>24</sup> 2021 evaluation of the Conference of International Non-Governmental Organisations.

- The Steering Committee on Anti-Discrimination, Diversity and Inclusion (CDADI) has integrated discussions of strategic choices and objectives (Rec.2), including the involvement of authorities at national level (Rec.3), participation of civil society organisations (Rec.1), and of co-operation with other Council of Europe and external partners (Rec.5).<sup>25</sup>
- The new Gender Equality Strategy 2024-2029 of the Council of Europe envisages actions to support member States in: (a) collecting disaggregated data by sex and age (Rec.4); (b) promoting access of survivors of domestic violence to services (Rec.6); and (c) promoting women's empowerment (Rec.9).<sup>26</sup>
- The cybercrime committee (T-CY) decided to hold regular meetings with civil society to find grounds for co-operation in areas where civil society could provide critical and relevant input (Rec.4).<sup>27</sup>
- Follow-up to the Venice Commission's recommendations is now mainstreamed throughout the Venice Commission's work. It includes the introduction of "follow-up Opinion", and an additional exchange of the President of the Venice Commission with the Committee of Ministers on recommendations and an opportunity to present the follow-up on recommendations at PACE sessions (Rec.10).<sup>28</sup>
- Within the Co-operation Programmes Division, thematic groups across Units and projects have been created to ensure thematic co-ordination across geographical borders (Rec.5a). A clear distribution of roles between the European Commission for the Efficiency of Justice (CEPEJ) and the Co-operation Programmes Division was defined (Rec.5b).<sup>29</sup>

59. During the period 2021-2024,<sup>30</sup> 32 action plan and project evaluation reports were issued with a total of 150 recommendations. Out of these, 76% were accepted, 7% were partially accepted, 10% is under consideration and 7% have been rejected.<sup>31</sup>

<sup>25</sup> 2024 evaluation of the Steering Committee on Anti-Discrimination, Diversity and Inclusion.

<sup>26</sup> 2022 evaluation of the work under the sub-programme "Violence against women and domestic violence" 2016-2020.

<sup>27</sup> 2023 evaluation of the work under the sub-programme "Action against crime and protection of citizens" – cybercrime and trafficking in human beings.

<sup>28</sup> 2022 evaluation of the European Commission for Democracy through Law (Venice Commission).

<sup>29</sup> 2023 evaluation of the Independence and Efficiency of Justice sub-programme.

<sup>30</sup> No data are available for 2020.

<sup>31</sup> Evaluation of the Council of Europe project: "Education for Democracy in the Republic of Moldova" (Rec. 6).

Evaluation of the Intercultural Cities programme's services and tools (Rec. 3, 11 and 16).

Evaluation of the project "The Path towards Armenia's Ratification of the Council of Europe Convention on Preventing and Combating Violence against Women and Domestic Violence (2019 – 2022)" (Rec. 4).

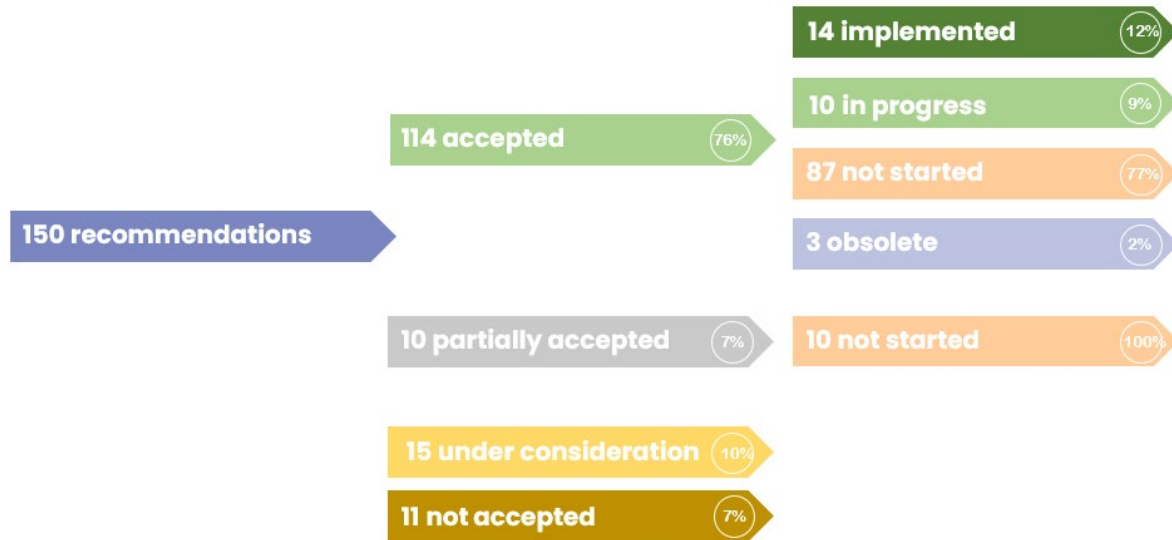
Evaluation of Joint European Union and Council of Europe Programme "Building Capacity for Inclusion in Education – INCLUDE" (Rec.10).

Evaluation of the Project: Horizontal Facility II "HELP in the Western Balkans" (Rec.5).

Evaluation of the Project "Strengthening National Child Participation Frameworks and Action in Europe (CP4Europe) (Rec.5).

Evaluation of the Council of Europe project "Democracy Starts in Schools – Engaging School Children in Decision Making Processes in Schools and Communities in Georgia" (Rec.7, 8 and 9).

**Figure 12: Project and action plan evaluation recommendation implementation rate as at 30 September 2024**



Source: TeamMate+

60. Out of the accepted recommendations, 12% were implemented, 9% are in progress, 77% have not yet started and 2% are obsolete (for details see Figure 12). The acceptance and the progress in the implementation of evaluation recommendations can be considered satisfactory for the relevant reporting periods and the implementation of recommendations has contributed to positive impact.

61. Highlights from management actions stemming from action plan and project evaluation recommendations implemented in 2024:

- The evaluation on “Support for the execution by Armenia of judgments in respect of Article 6 of the European Convention on Human Rights” led to dissemination and replication of successful practices, progress towards the rights related to the security of persons, free expression and non-discrimination, co-ordination with the human rights defender office, and an approach to improve study visits.<sup>32</sup>
- The evaluation of the Project: Horizontal Facility II “HELP in the Western Balkans” has led to increased integration of HELP courses in the curriculum of Justice Training Institutions and Bar Associations, communication on HELP courses, and deciding to move towards digitalisation and integration with national e-learning platforms.<sup>33</sup>
- The evaluation of the Intercultural Cities programme’s services and tools from 2022 progressed in terms of setting up an Advisory Group and appointing its members. The Advisory Group’s ToR were drafted based on key recommendations from the evaluation and in particular in defining the objectives (notably strategic planning, communication, etc.).<sup>34</sup>
- The project on “Promoting an integrated approach to end violence against women and reinforcing gender equality in Georgia” launched a specialised monitoring tool designed to evaluate the impact of prevention mechanisms, including the collection of data on the prevention of violence against women and domestic violence. The tool was developed in co-operation with the Public Defender’s Office and has a potential to enhance prevention strategies in Georgia. It is aligned with the prevention pillar of the Istanbul Convention.<sup>35</sup>

<sup>32</sup> The evaluation on “Support for the execution by Armenia of judgments in respect of Article 6 of the European Convention on Human Rights”.

<sup>33</sup> The evaluation of the Project: Horizontal Facility II “HELP in the Western Balkans”.

<sup>34</sup> The evaluation of the Intercultural Cities programme’s services and tools.

<sup>35</sup> The evaluation of the project on “Promoting an integrated approach to end violence against women and reinforcing gender equality in Georgia.”

- The follow-up to the evaluation of the project “The Path towards Armenia’s Ratification of the Council of Europe Convention on Preventing and Combating Violence against Women and Domestic Violence (2019 – 2022)” resulted in the revision and approval of the ToR for the Steering Committee, expanding the scope of the committee’s mandate. The emphasis is now on institutional representation rather than individual members, to ensure continuity and alignment with organisational goals, regardless of staff changes. The new logframe for the follow-up project is more focused and results-oriented, ensuring that project goals are realistic and achievable within the set timeline.<sup>36</sup>

## Investigation

### Investigation function

62. The Investigation Division provides the Organisation with the capacity to investigate allegations of wrongdoing relating to the Organisation’s activities in an independent, professional, and objective manner. It is an essential component of the Organisation’s risk management and accountability framework.

63. Following the adoption of the legal instruments in 2023<sup>37</sup>, the mandate of the DIO regarding investigative activities has been enlarged. The Speak Up Policy<sup>38</sup> has introduced the notion of “*wrongdoing affecting the public interest*”, thus expanding the scope of irregular behaviour to be addressed by the Organisation. According to it, the Council of Europe strives to uphold its ethos of professionalism, integrity and respect and the values that underpin them (namely independence, trustworthiness, responsibility, dignity, diversity and discretion) as well as conduct which runs contrary to these values that might be regarded as wrongdoing affecting the public interest. The definition of the notion is wide and covers various types of behaviour that could adversely affect the Organisation’s activities, staff and resources.

64. Allegations or suspicions of wrongdoing may be reported by anyone (members of the Secretariat but also third-parties external to the Organisation), in an anonymous or non-anonymous way. Such allegations are to be reported to the DIO and may concern various categories of persons involved in the Organisation’s activities.<sup>39</sup> However, investigations into allegations of harassment involving members of the Secretariat (with some exceptions) are to be carried out by the DHR, which shall resort to external investigators.<sup>40</sup>

65. The investigation function aims to follow internationally accepted common principles, guidelines and best practices for investigations, such as the ones enshrined in the Uniform Principles and Guidelines for Investigations and complementing guidelines, adopted by the Conference of International Investigators and those set out in the case-law of the European Court of Human Rights, where applicable.

66. In 2024 the number of cases increased significantly compared to the previous years. The DIO sees this as a positive sign and a confirmation that the work on awareness raising on wrongdoing is successful. However, as the number of cases has increased significantly, the DIO has struggled to adapt its working methods to cope with the additional workload. This has led to a delay in non-case related work, namely the external review of the Investigation function and the fraud risk assessments of the Court and the European Directorate for the Quality of Medicines & HealthCare.

### Detection and investigation

67. In 2024, the Investigation Division received and screened 198 communications submitted through its various reporting channels.<sup>41</sup> Most of these communications were found to not fall within the DIO’s mandate, thus requiring no further actions; cases were opened where a matter potentially required further scrutiny and/or investigative activities.

<sup>36</sup> Evaluation of the project “The Path towards Armenia’s Ratification of the Council of Europe Convention on Preventing and Combating Violence against Women and Domestic Violence (2019 – 2022)”.

<sup>37</sup> Staff Regulations and Rules (in force as of January 1, 2023), Rule on Investigations (in force).

<sup>38</sup> Speak Up Policy - Council of Europe Policy on reporting wrongdoing and protection from retaliation.

<sup>39</sup> More precisely: current and former Secretariat members of the Council of Europe; members of its organs, bodies, committees and working groups; persons involved with the Organisation’s activities; consultants and other contractors.

<sup>40</sup> In the event that a person considers that they have been harassed by the Secretary General, Deputy Secretary General, Director General of Administration or the Director of Human Resources, the appropriate reporting channel is to the Directorate of Internal Oversight, rather than the Director of Human Resources, as set out in Speak Up: Council of Europe Policy on reporting wrongdoing and protection from retaliation.

<sup>41</sup> 171 submissions were made through the Wrongdoing Reporting Form, and 27 through other channels (e-mail to staff of the Investigation Division, meeting, phone call, regular mail, etc.).

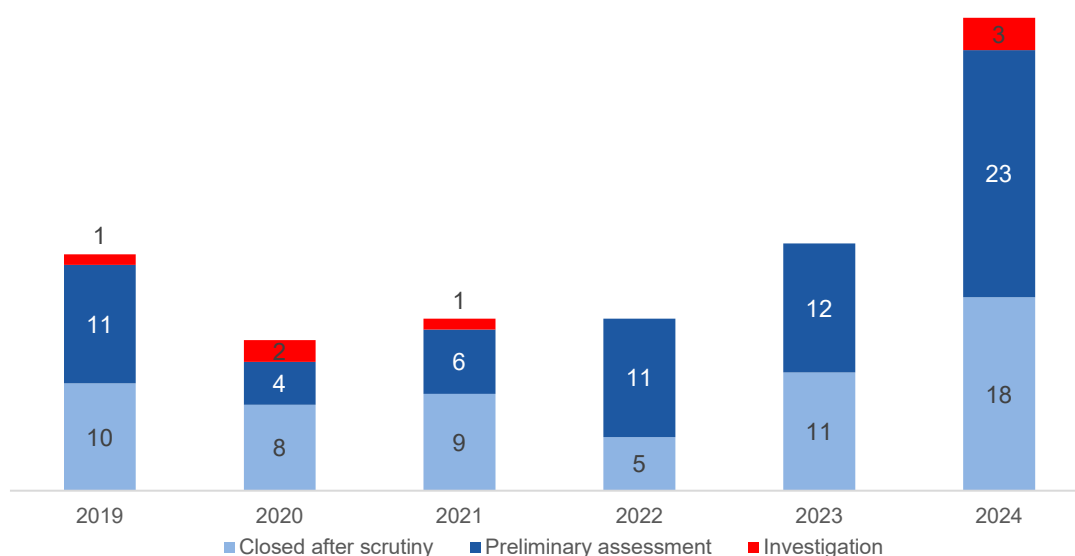


68. In 2024, 44 new cases were registered and 13 cases were carried over from the previous period. For 35 of these cases, preliminary assessments were opened to collect *inter alia* additional information to decide as to whether a full investigation would be warranted; out of them, 16 preliminary assessments were finalised as of 31 December 2024. Three of the cases examined in 2024 resulted in investigations, two of which were completed over the year (with recommendations).

69. The work on investigations in 2024 showed that there were some instances where the practical arrangements between MAEs to allow the timely and unrestricted access to relevant documents, information, assets and physical premises and to obtain such information and explanations as they consider necessary for the accomplishment of their task of the investigation activities required some discussions to put the provisions in the Rule on investigation into practice. The DIO appreciates the co-operation of the MAEs to find practical solutions.

70. Figure 13 shows the number of new cases registered per year in the period from 2019 to 2024. Figures 13 and 14 respectively show the status and categories of cases registered in 2024.

**Figure 13: Number of new cases registered per year in the period 2019-2024**



**Figure 14: Cases and category 2021 to 2024**

Case Category/ Year reported	2021	2022	2023	2024	Total
Confidentiality breaches	0	0	1	1 1	3
Corruption	1 1	0	0	0	2
Disrespectful behaviour	0	0	0	2	2
Fraud in grants	1 1	0	0	2 3	7
Fraud in procurement	0	2	2	1	5
Fraud in recruitment	0	2	1	1 5	9
Grievances & disagreement with decisions	0	0	1	4	5
Malicious reporting	0	0	1	0	1
Other fraudulent acts	1 1 4	1 6	2	3	18
Other breaches (including irregularities)	2	1 1	6 3	8 2 1	24
Out of DIO's mandate (transferred to other function)	3	2	1	6	12
Out of DIO's mandate (not processed further)	1	1	3	4	9
Retaliation	0	0	0	0	0
Secondary activities	0	0	1 1	0	2
<b>Total of cases per year</b>	<b>16</b>	<b>16</b>	<b>23</b>	<b>44</b>	<b>99</b>

Closed after scrutiny, Preliminary assessment, Investigation

### *Innovation and lessons learnt*

71. In 2024, the DIO introduced interview transcription with the support of a speech-to-text tool. While this has been somewhat helpful in the process, the tool has only moderately sped up the process of drafting interview records. The DIO is working with the DIT to improve the tool and to review its processes to be able to use the full potential of the transcription tool.

### *Other activities of the investigation function*

72. The work on the monitoring of the declarations of interest has been transferred to the second line in 2024, freeing up some resources in the Investigation Division.

73. As foreseen in the DIO's Work Programme for 2024-2027, during the year in question, the Investigation Division continued its work on promotion and awareness-raising on fraud, corruption and other wrongdoing affecting the Organisation's interests (e.g. through news items, training, web content, assisting managers to carry out fraud risk assessments, etc.), focusing on promoting the Organisation's new Speak Up Policy and mandate of the investigation function and establishing effective reporting mechanisms. Following the appointment of the new Ethics Officer, in September 2024, the work on awareness-raising is done in close collaboration with the Ethics function.

74. The Investigation Division takes part in the induction training for newcomers, raising awareness about expectations in terms of reporting, and offers to provide specific training, on request.

75. In November 2024, the Investigation Division developed website content for the *International Fraud Awareness Week* to raise awareness about red flags of fraud, fraud detection, and the risk of fraud in procurement, grants and recruitment. A polling question was also published in that context. The majority of the respondents indicated that what would motivate them the most to report suspected fraud was anonymity and protection (46%), followed by transparency regarding sanctions taken (24%), and managers openly discussing and mitigating fraud (22%).<sup>42</sup>

76. Due to the focus on the work on cases, several of the items in the workplan of the Investigation Division were delayed or postponed:

- The work on updating the content of the two e-learning on "*Fraud Awareness and prevention*" and the DIO's contribution on the updating of the e-learning on "*Ethics*" were not completed in 2024. With the arrival of the new Ethics Officer, the DIO looks forward to working on the e-learning on "*Ethics*".
- The work plan did foresee activities on fraud risk assessments, including the development of a methodology for fraud risk assessments for larger MAEs as well as the conduct of fraud risk assessments for the Court (as mentioned in the audit of the internal control framework of the Registry of the European Court of Human Rights and for European Directorate for the Quality of Medicines & HealthCare which pushed to be included early in the process). The DIO had launched a tender for this work, which was unsuccessful and subsequently relaunched. The second tender process was successful and the work on fraud risk assessments commenced on 8 November 2024. Following discussions in the investigation community, it appears that the work on fraud risk assessments is typically carried out by the second line rather than the third line. It is, however, good practice for the Investigation function to be involved in the development of the methodology and then to hand the work over to the second line. Initial discussions on the methodology indicate that there might be broader benefits for the Oversight function if it was possible to automate some of the risk monitoring in the context of this work.

<sup>42</sup> More precisely, 242 persons responded to it. The question was "*What would most motivate you to report suspected fraud?*" The answers received were respectively "*role-specific training*" (4%); "*anonymity and protection*" (46%); "*recognition for reporting*" (4%), "*transparency regarding sanctions taken*" (24 %), and "*managers openly discussing and mitigating fraud*" (22%).

- The external review of the Investigation function was planned for 2024. Upon reaching out to peers in the investigation community, it became clear that finding a Head of Investigation willing to undertake this work is very challenging, especially outside of the United Nations system. Towards the end of 2024, the DIO identified a potential lead for the external review; however, the date for the review will need to be confirmed. There was no capacity during the last quarter of 2024 to draft the terms of reference for the review.
- There have been discussions to move harassment investigations from the DHR to the DIO for some time. This move was suggested by both the External Auditor as well as the Oversight Advisory Committee. The DIO is ready to engage with the stakeholders concerned to revise the legal instruments.

#### *Implementation of agreed management actions*

77. The Investigation function issues disciplinary, administrative, financial, and judicial recommendations at the end of preliminary assessments, investigations, or following other activities (e.g. ad hoc reviews, fraud risk assessments).

78. The Investigation function is integrated in the DIO recommendation follow-up process. During the reporting reference period, namely from 1 October 2019 - 30 September 2024, 52 recommendations were made (47 were accepted, and five were under consideration in September 2024). Out of the 47 accepted recommendations, 37 have been implemented, giving an implementation rate of 79%. This implementation rate is acceptable given that the recommendations under consideration were issued in September (aged less than 6 months).

79. Figure 15 shows the number of recommendations issued by the Investigation Division in the period from 1 October 2019 to 30 September 2024 and their status.

**Figure 15: Status of implementation of investigation recommendations as at 30 September 2024**



Source: TeamMate+

80. In terms of impact, the investigation recommendations implemented between 1 January 2024 and 31 December 2024 have contributed to the following:

- enhanced communication to members of the Secretariat on the rights and obligations relating to residence permits, including implications related to obtaining ordinary residence permits and losing benefits associated with Special Residence Permits, affecting eligibility for allowances paid by the Organisation.

Appendix A – Summary of audits and evaluations

2024 Audits

Audit: Management of privileged accesses

Audit Objectives

To assess the adequacy of internal controls over the management of administrators' rights and accesses to IT systems with a particular focus on segregation of incompatible duties

Audit Opinion, Strengths, Recommendations

Audit Opinion:

The audit opinion "Needs corrective action" is issued on the management of privileged accesses.

For the Council of Europe to enhance the management of privileged (or administrator) accesses, steps need to be taken to ensure a better segregation of IT security duties.



Strengths

- DIT committed to strengthening the security of information systems by developing a strategy and policies for the management of accesses.
- Identity and Access Management (IAM) tool being deployed.
- DIT technical mastery of the tools in place and capacity to deal with issues related to identity and access management.

Main recommendations

- Reinforce the Information Security function to ensure a proper segregation of duties.
- Generalise strong authentication methods to all privileged accesses.
- Apply the principle of least privilege to all administrator accesses.

## Audit: Interpretation-related services in the field

### Audit Objectives

Check the compliance of the procedure for the setting up of framework contracts for interpretation-related services in the field

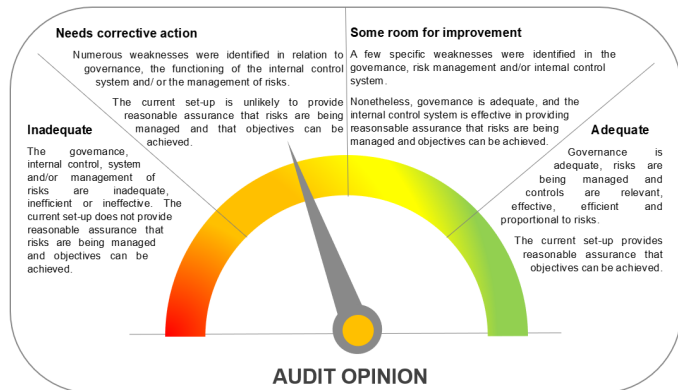
Analyse the effectiveness and efficiency of the management of these services

### Audit Opinion, Strengths, Recommendations

#### Audit Opinion

The opinion “**Needs corrective action**” is issued on the compliance, effectiveness and efficiency of the management of interpretation-related services in the field.

Although many good practices were identified, some shortcomings were identified in terms of governance, internal control and risk management.



#### Strengths

- Interpretation-related services in the field meet a real organisational need. The quality of these services contributes to the smooth running and success of associated events.
- The expertise and involvement of the ITEM Department contributes to the correct application of the framework contracts and the level of maturity reached to date in this field. The users of these framework contracts are provided with rapid responses and practical solutions.

#### Main recommendations

- Set up a system to steer the interpretation in the field activity by:
  - defining and formalising the process as well as the roles and levels of responsibility of the parties concerned,
  - defining and formalising a strategy, objectives and associated indicators to be measured in order to manage these framework contracts (implementation, monitoring and quality control of the framework contracts).
- Put in place the necessary controls to ensure that the use of framework contracts is compliant to minimise risks, notably those linked to the non-eligibility of expenses for extra-budgetary resources.
- Develop a strategy for sourcing and dissemination of calls for tenders by launching an in-depth analysis of the market for interpretation services (lots A, B and C) and the channels for the dissemination of calls for tenders in the countries concerned by the framework contracts.
- Develop and implement a strategy for evaluating the quality of interpretation services and the performance of suppliers to encourage a continuous improvement approach, and to measure and evaluate the quality of services and the performance of suppliers. This should help inform decisions which are based on facts and data.
- Set up a system that allows the Data Protection Officer and the DIT to intervene as a matter of course in the various stages of a procurement procedure requiring their expertise (criteria, minimum service level, requirements, etc.) as soon as the procurement of services includes a dimension relating to the protection of personal data or has an IS/IT component.

**Organisational learning**

- The internal transfer of a staff member from the Directorate of Programme Co-ordination to ITEM at a time when the framework contracts came up for renewal is a positive example of development, knowledge sharing and learning between different professions that interact within the same process.
- The development of a strategy for the sourcing and dissemination of calls for tenders, where appropriate, would help ensure better visibility of these calls, attract more potential bidders, enhance competition between bidders and enable entry into negotiations to secure the best value for money.

## Audit: Cybercrime Programme Office of the Council of Europe (C-PROC)

### Audit Objectives

To assess the internal control framework of C-PROC i.e. on the adequacy of governance, risk management and internal control processes and on how these processes support the achievement of objectives

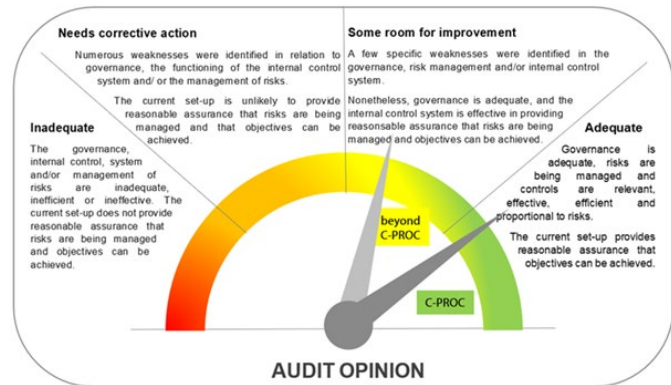
### Audit Opinion, Strengths, Recommendations

#### Audit Opinion

The audit opinion “**Adequate**” is issued on the internal control framework of C-PROC.

The audit performed only revealed a few minor internal control issues at C-PROC level which, given the volume of extra-budgetary resources managed, the number and nature of projects run from C-PROC, the need to continuously design and secure new projects and negotiate with partners/donors – the EU being the largest donor through joint programmes – the number of project staff and nature of local-recruited staff contracts, the management structure in place as well as the level of oversight of C-PROC activities, do not fundamentally affect the overall audit opinion.

There are other issues, however, which go beyond C-PROC where “**some room for improvement**” has been identified. These issues would need to be addressed to ensure business continuity, C-PROC sustainability and facilitate the large-scale implementation of co-operation projects in the field.



#### Strengths

- C-PROC is a model in terms of financial and programme decentralisation.
- C-PROC has a lean and effective management structure yet it is person dependent and largely reliant on extra-budgetary resources.

#### Main recommendations

- With a view to ensuring the continued success of C-PROC, clearly set out a vision for the future of C-PROC and how best to achieve it.
- With a view to ensuring C-PROC sustainability and business continuity, take concrete steps in respect of succession planning (as far as the Head of Office is concerned) and secure sustainable funding for the key positions currently occupied by the Head of Operations and Substitute Cost Centre Manager.
- With a view to ensuring office-level support functions are not charged to individual projects, ascertain the level support provided by the local IT officer, and if applicable, identify suitable sources of funding for this support.

Other issues that go beyond C-PROC include:

- As part of the ongoing adaptation of the PMM IT tool, ensure that the tool meets programmatic and financial visibility requirements as well as day-to-day project management practices to avoid parallel processes for project tracking.

- Revise Rule No. 1234 on laying down the conditions of recruitment and employment of locally recruited staff members working in Council of Europe Duty Stations located outside of France, which may contribute to reducing staff turnover in C-PROC now that the salary scale issue in Romania has been addressed.
- Put in place the necessary controls so as to lift the transitional period laid down in Rule No. 1401 amending Rule No. 1395 of 20 June 2019 on the procurement procedures of the Council of Europe (upper threshold for international public calls for tenders).

**Organisational learning**

- C-PROC is unique yet there may be key success factors that could be replicated.
- The acquired knowledge and experience of the Substitute Cost Centre Manager could potentially be of benefit to other external offices.



## Audit: Procurement of goods and works

### Audit Objectives

Check that the procurement of goods and works complies with Rule No. 1395 of 20 June 2019 on the procurement procedures of the Council of Europe

Analyse the processes in place that contribute to procurement performance, notably by the use of IT tools and the exploitation of available data

### Audit Opinion, Strengths, Recommendations

#### Audit Opinion

In terms of compliance, minor non-compliances were noted in the procurement of goods and works, but they do not prevent audit from issuing an **“Adequate”** opinion in terms of governance, internal control and risk management.

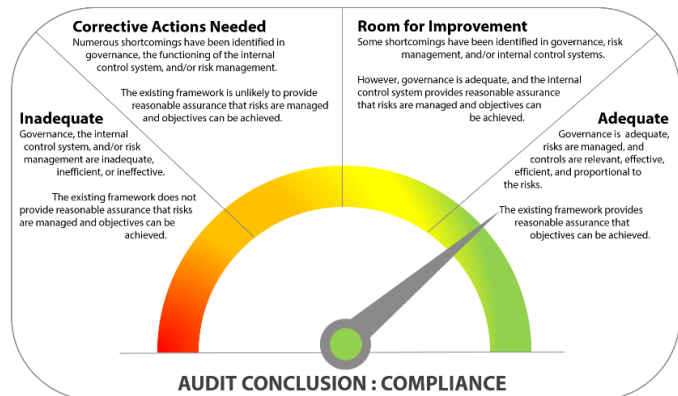
In terms of procurement performance, an **“In progress”** opinion is issued to reflect the development and structuring of procurement performance achieved thanks to the concrete actions taken by the Procurement Unit (PU) of the Directorate General of Administration. It also takes into account the key steps remaining to enable the full deployment of the Procurement Unit’s potential, thereby contributing to the achievement of the objective of procurement performance within the Organisation.

#### Strengths

- The PU demonstrates a high level of proficiency and maturity in understanding and applying the rules governing compliance in the procurement of goods and works.
- The PU is a driver of procurement performance within the Organisation. Its initiatives, taken in collaboration with other stakeholders in the Organisation where appropriate, are starting to bear fruit by focusing on supporting buying entities and optimising procurement.

#### Main recommendations

- Clarify the PU’s mandate to give it the necessary authority to lay down rules on procurement performance. To achieve this, the PU must set up an organisation that clearly distinguishes between its first-line activities (Directorate General of Administration procurement) and its second-line activities (support and expertise). The PU’s second-line activity must be deployed in such a way as to ensure that it is appropriately positioned within the Organisation’s governance to understand the risks to procurement performance throughout the Organisation and to deploy an appropriate procurement performance control system.
- As part of PU’s second-line activities, develop key indicators for monitoring procurement performance. These indicators are deployed on two levels:



- The PU's support activity, with particular attention being paid to monitoring the quality of service provided to buying entities, particularly with regard to response times and types of intervention.
- Procurement made by buying entities, with reporting provided every six months and including advice on procurement performance.
- To mobilise and deploy the appropriate resources to further the PU's actions in terms of procurement performance. This implies the mobilisation of appropriate tools to streamline procurement processes and the use of quality data. In this respect, it is vital to roll out a single contract management tool and a single supplier database containing the data necessary for supplier knowledge.
- Implement the necessary actions to ensure that the use of the E-Procurement tool complies with the internal IT security rules (ISREG) defined by the Organisation. This includes in particular:
  - The supplier registration process on E-Procurement: ensuring compliance of security related issues.
  - Data protection impact analysis: ensuring that it is carried out in accordance with internal regulatory requirements.
  - Incident management: deploying an effective handling process formalised in a procedure.
  - Periodic sanitation checks on the E-Procurement supplier database: implementing regular checks to ensure data quality and integrity.

#### **Organisational learning**

This audit highlighted the need to strengthen the PU's role, adapt its structure and mobilise adequate resources (human, technological, steering) to promote the development of procurement performance within the Organisation and consolidate the progress already made.

## Audit: Internal control framework relating to financial management of the Secretariat of the Parliamentary Assembly

### Audit Objectives

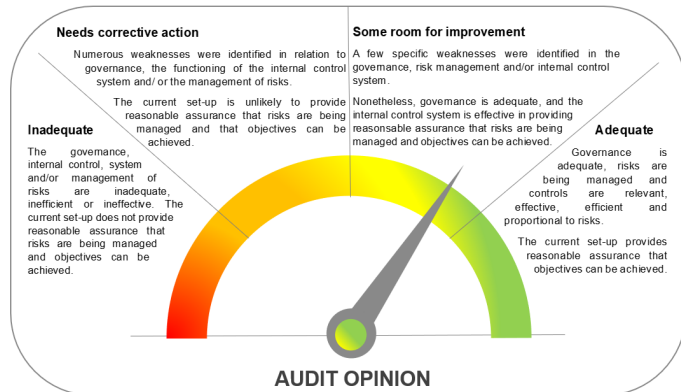
Check the presence and functioning of internal control related to financial management within the Secretariat of the Parliamentary Assembly and its adequacy in relation to the governance and risk management systems

To analyse the management of the systems for votes on texts and elections of high-ranking officials

### Audit Opinion, Strengths, Recommendations

#### Audit Opinion

The audit opinion **“Some room for improvement”** is issued on the level of maturity of the internal control framework relating to the financial management of the Secretariat of the Parliamentary Assembly.



Areas for improvement have been identified to ensure a more economical use of resources and the management of risks, including those relating to the systems for votes on texts and elections of high-ranking officials.

#### Strengths

- The Secretariat of the Parliamentary Assembly has established a robust financial management governance system to fully discharge its internal control responsibilities and contribute to the achievement of its objectives.
- Good practices have been identified in terms of initiatives to modernise and dematerialise working methods within the Parliamentary Assembly.

#### Main recommendations

- Ensure that 100% of Secretariat members with a role or responsibility in financial management have followed the mandatory e-learning on ethics and fraud awareness and prevention.
- Improve the security and operability of the systems for votes on texts and elections of high-ranking officials by:
  - defining and implementing a service contract with INEO to provide a framework for the provision and management of an integrated conference, interpretation, voting and audiovisual solution;
  - the formalisation of incident and problem management procedures for the PACE-APPS application and the management of access rights for the PACE-APPS application;
  - an audit of the PACE-APPS source code and associated processes used in the systems for votes on texts and elections of high-ranking officials.
- Suggestions for improvement were made with a view to optimising practices relating to the sound financial management of the Secretariat of the Parliamentary Assembly (e.g. standardising financial delegation memoranda, making the Secretariat aware of the need to anticipate expenditure to the extent possible, ensuring compliance with the Financial Regulations and other rules in force, and encouraging staff to systematically think of opting for more economical solutions while taking political priorities into account in order to take advantage of the best cost-quality ratio).

**Organisational learning**

- Including delegations of signature in future discussions on the commitment visa route, particularly in the context of the 'Source to pay' project, would make it easier to formalise and distinguish between different types of delegation depending on requirements.
- Initiatives to dematerialise working methods, such as the development of the PACE-APPS application and the dematerialisation of minutes of debates, have generated significant savings since they have reduced the printing budget allocated to the Parliamentary Assembly by more than 50% in 10 years.

## Audit: Electronic signature

### Audit Objectives

To analyse the compliance and efficiency of the deployment of the electronic signature throughout the Organisation, with regard to the associated risks

In terms of compliance, the focus was on compliance with IT rules and best practices

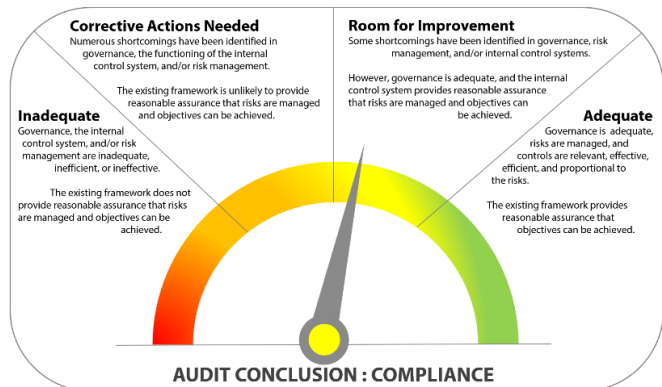
In terms of efficiency, focus on potential performance gains associated with the use of the electronic signature

### Audit Opinion, Strengths, Recommendations

#### Audit Opinion

In terms of compliance, from an IT perspective, **“Room for improvement”** was noted, particularly in respect of the deployment of an IT control framework linked to the operation of the electronic signature solution provided by the service provider Signaturit.

In terms of the performance of the electronic signature, an **“In progress”** opinion was issued, reflecting the current level of use of the electronic signature in relation to the 2024 deployment target and the strong potential gains for the Organisation. To date, solid foundations have been laid for the long-term deployment of the electronic signature via the Signaturit solution, however, the transition to a full and integrated deployment has yet to take place.



#### Strengths

- The call for tenders, led by the DIT's Innovation Unit, was a success, resulting in the selection of electronic signature solutions that were considered satisfactory and offered a good cost/quality ratio. In addition, this call for tenders involved all the administrative entities concerned, ensuring that the needs of the whole Organisation were taken into account.
- All the current users of electronic signatures are satisfied with the process and would not consider reverting back to handwritten signatures. The main benefits are time savings, flexibility, traceability and cost savings.

#### Main recommendations

- The Deputy Secretary General to determine which governance body should be appointed to decide on the extent of deployment of the electronic signature and the cases in which its use is made compulsory.
- On the basis of this governance body's decision, the DIT to propose an e-signature deployment plan for the mandatory use cases, including quantified objectives, deadlines and the implementation of a monitoring system for this deployment plan, to be shared with the relevant governance body.

- The DIT must release the Signaturit electronic signature tool to production to establish the related information technologies control framework, including what would normally be expected: implementation of a procedure for management of access rights, implementation of a procedure for management of incidents and the monitoring of the quality of the service provided by the Signaturit service provider.

**Organisational learning**

This audit highlighted the Organisation's effectiveness in deploying an electronic signature tool, but also its shortcomings in terms of its ability to disseminate it and encourage its adoption despite the proven benefits linked to its use.

## Audit: Staff absences

### Audit Objectives

To map absences as well as different work arrangements (working time and teleworking)

To categorise absences

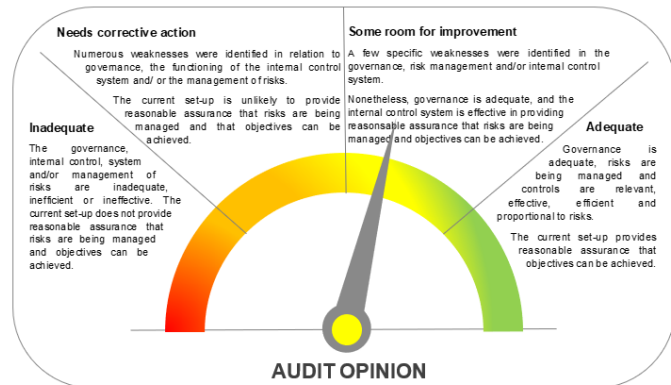
To analyse the potential causes, consequences, direct and indirect costs of absences and different work arrangements

To conduct an analysis of internal controls relating to absences and different work arrangements

### Audit Opinion, Strengths, Recommendations

#### Audit Opinion

The audit opinion **“Some room for improvement”** is issued on staff absences at the Council of Europe.



#### Strengths

- People Strategy 2024-2027 with a strategic priority on Diversity, inclusion and well-being (including Supporting well-being) and a strategic priority on Modernisation of the HR function (including Providing data and HR analytics).
- Small team of knowledgeable, experienced and dedicated staff dealing with staff absences and different work arrangements in DHR.
- Comprehensive DHR Intranet site.

#### Main recommendations

- Replace the manual reporting, recording, consolidation and processing of sick leave notifications by means of a centralised, technology-supported workflow; adjust the automated workflow for medical teleworking; assess the effectiveness of the new teleworking rolling week calculation tool.
- Improve the monitoring of long-term sick leave and find a means of regularly assessing the root causes of staff absences, notably those which are work-related.
- Reconcile data protection and the management of staff absences to give DHR and managers better visibility into reasons for absences and their potential duration.
- Adopt a more proactive and targeted communication on well-being initiatives and identify potential training needs and training solutions and see how these solutions can be combined with HR support tools already available.
- Create a centralised and standardised data pool containing relevant indicators and statistics on staff absences and make this information available to MAEs on a need-to-know basis. Such a data pool can then be used to monitor staff absences.
- Look into ways of ensuring the overall quality of data on staff absences (completeness, accuracy, reliability, relevance and timeliness).

**Evaluation reports completed in 2024**

Evaluation of the Steering Committee on Anti-Discrimination, Diversity and Inclusion (CDADI) <sup>43</sup>	
Evaluation objective	Conclusions/Recommendations
<p>To assess to what extent CDADI has assisted Council of Europe member states in providing concerted and effective responses to common challenges to prevent and fight discrimination on the grounds covered by its mandate and in ensuring their implementation</p> <p>To learn from past CDADI work how and what CDADI can do better and to learn from CDADI work how intergovernmental work can best contribute to the Council of Europe mission</p>	<p><b>Conclusions: Strengths</b></p> <ul style="list-style-type: none"> <li>• CDADI provides a steering role on Anti-discrimination, Diversity and Inclusion, successfully setting priorities across Europe. CDADI is supporting member states to embrace intersectionality to address the multiplier impact of combinations of discrimination.</li> </ul> <p><b>Conclusions: Issues to be addressed</b></p> <ul style="list-style-type: none"> <li>• The strategic basis of CDADI’s work is not promoted enough to help member states fulfil commitments. There is not enough co-ordination of different actors in ADI to encourage more joined-up approaches.</li> </ul> <p><b>Recommendations</b></p> <ul style="list-style-type: none"> <li>• The role of different stakeholders should be analysed. Work with those that can move ADI forward should be prioritised.</li> <li>• Progress on ADI through CDADI’s strategic approach and CM recommendations should be captured.</li> <li>• Member states should be reminded of their commitments to ADI through targeted communication of CDADI’s strategic approach.</li> <li>• Guidance and toolkits should be more practical, including items that can easily be operationalised.</li> <li>• The ADI department should analyse the options to co-ordinate better with other parts of the Council of Europe working on ADI.</li> </ul>

<sup>43</sup> <https://rm.coe.int/dio-2024-43-eva-adi-full-report-en/1680b08079>.



## Evaluation of the Institution of the Commissioner for Human Rights<sup>44</sup>

### Evaluation objective

To assess the Commissioner's contribution to improvements in awareness of and respect for human rights

To inform the decision-making needs of the Commissioner

To enhance the synergy of actions across the Organisation and in a broader international context

### Conclusions/Recommendations

#### Conclusions: Strengths

- The institution of the Commissioner is perceived as a credible and reliable source for member states, for both government institutions and civil society.
- Rapid reaction country visits, increased use of third-party interventions and Rule 9 submissions have been viewed as highly relevant.
- The Commissioner's work has been effective in helping to raise awareness of human rights commitments amongst external stakeholders.
- Efficiency has been reinforced by a flexible management and administrative system that can adapt relatively quickly to changed priorities.

#### Conclusions: Issues to be addressed

- Ensuring the internal coherence and assessing the co-ordination with the Council of Europe Secretary General, CM and PACE remains crucial.
- Assessing the possibility of re-defining the intended higher-level results of the Commissioner's interventions and internally tracking the achievement in a systematic way.

#### Recommendations

- Assess the option of defining higher-level objectives and indicators to demonstrate higher-level results.
- Conduct an internal functional analysis of the Office, in order to align the organisation of the office with the priorities of the new Commissioner.
- Assess the options with regards to the level of regular structured dialogues with Secretary General's Office, DG I and DG II in order to make informed decisions on the level of co-ordination.
- Assess ways to systematically track Commissioner's recommendations.
- Assess the options for piloting an internal secondments scheme to promote coherence with other Council of Europe institutions, such as the Court.
- Assess the level of priority on collaborating with international organisations with a view to increase international leverage of the institution of the Commissioner.

<sup>44</sup> <https://rm.coe.int/dio-2024-46-commhr-evaluation-report-en/1680b27b7e>.

## Evaluation of Change Management in the Administrative Reform at the Council of Europe<sup>45</sup>

### Evaluation objective

To provide a picture of the change management approaches used and actions taken in the steering of the Council of Europe's administrative reform process and to assess how the process of change has been managed in the Organisation from the perspective of a range of stakeholders

To provide insights and recommendations to improve the design, implementation, and outcomes of future organisational change management processes

### Conclusions/Recommendations

#### Conclusions:

- The Council of Europe is in a continuous state of reform, tackling relevant issues ranging from human resources and information technology to building management and governance.
- The reform process is largely reactive, complicated by external challenges (COVID-19, war of aggression against Ukraine), and constrained by limited human and financial resources available for implementing and managing the requested changes.
- The Council of Europe needs to decide whether to:
  - a. Apply full change management by allocating sufficient resources and putting in place the required structures and processes; or
  - b. Continue without full change management and sufficient resources but reduce the scale and speed of reforms.

#### Recommendations:

- Appropriate change management for the reform would require in any case (for options a) and b)):
  - Pragmatic guidelines;
  - A systematic assessment of feasibility and consequences of reform initiatives; and
  - An integrated approach to communicating with and engaging staff.
- Option a) would require in addition:
  - A strategic decision-making mechanism;
  - A clear roadmap and narrative for reform;
  - A culture of change;
  - Dedicated resources for change management; and
  - An Organisation-wide change management co-ordination hub.

<sup>45</sup> <https://rm.coe.int/dio-2024-43-changemanagement-evaluationreport-en/1680b2b464>.

**Appendix B – Implementation of the DIO Strategy**

The Directorate of Internal Oversight developed a Strategy for 2021-2024 stating strategic objectives, performance indicators and targets for their achievement. The Strategy also contains a requirement to assess the progress on the implementation of the strategy and report on it in the Annual Report of the Directorate. The strategic objectives, key performance indicators, targets and results for the Internal Audit Division are detailed below together with some short explanations in respect of progress.

**Internal Audit**

Objective	Indicator	Actual	Target
Internal Audit reports (or other outputs) are relevant, strategic, timely and provide reasonable coverage & appropriate assurance	Percentage of DIO transversal internal audit reports discussed in SMG/other senior management forum	75%	100%
	Percentage of reports addressing risks set out in the organisational risk register	86%	80%
Internal Audit reports (or other outputs) are of high quality	Reviewed reports are positively assessed during quality assessment (internal –2021, external - 2022)	YES	The quality of audit reports was reviewed in the course of the 2022 external quality assessment. Overall, they were positively assessed.
	Percentage of staff with relevant professional qualifications	50%	100%
Stakeholders have an understanding of internal audit, value, purpose, concepts and processes	Results of “client” surveys	YES	Auditee client satisfaction survey reviewed in 2023. Sent by the Director of Internal Oversight to audit clients in 2024. Results to feed into ongoing quality improvement process.
Decision makers use Internal Audit reports	Percentage of recommendations implemented within 12 months after their acceptance by the relevant entities	NA	85%
Internal audit processes are clear and in accordance with best practice and international standards	Results of self-assessment/external quality assessment (GC=Generally conforms to Standards)	GC	The External Quality Assessment carried out in 2022 concluded that the Internal Audit function Generally Conforms to Standards.

Indicators	Notes on implementation of strategy
Percentage of DIO transversal internal audit reports discussed in SMG/other senior management forum	<p>To ensure that audit reports are relevant and strategic, the Internal Audit function planned to have all of its transversal audit reports discussed in the SMG or other senior management fora (Security Management Team, IT Governance Board etc.).</p> <p>Four out of the seven reports produced in 2024 were of a transversal nature and of interest to senior management. The three other reports were sector-specific and more for discussion with the management of the entities concerned.</p>
Percentage of reports addressing risks set out in the organisational risk register	<p>To ensure that audit reports are relevant and address major organisational risks, the Internal Audit function foresaw that at least 80% of its reports in 2024 would address risks set out in the organisational risk register.</p> <p>The Internal Audit function achieved this target in 2024 with six out of seven audits (i.e. 86%) being related to the mitigation measures identified in the organisational risk register.</p>
Reviewed reports are positively assessed during quality assessment (internal –2021, external -2022)	<p>To ensure that audit reports meet quality standards, the Internal Audit function regularly undergoes quality assessments. In 2022, an External Quality Assessment was carried out. It included an independent review of the quality of Internal Audit reports. Overall, the quality of audit reports was positively assessed.</p>
Percentage of staff with relevant professional qualifications	<p>To ensure audit work meets international auditing standards, Internal Audit staff need to possess the necessary relevant professional qualifications. A target of 100% was set for the CIA qualification. All staff of the Internal Audit function are seeking to obtain or are undergoing the necessary training to maintain this professional qualification.</p> <p>In 2024, the function counted three CIA (i.e. 50%), an improvement on 2023 (only one CIA during the second half of 2023). The function counted an extra two staff who successfully completed the COSO Internal control certificate programme in 2024 bringing the overall number to five.</p>
Results of “client” surveys	<p>The audit client survey was reviewed in 2023. It was sent to audit clients by the Director of Internal Oversight in 2024. The results fed into Internal Audit’s ongoing quality improvement process.</p>
Percentage of recommendations implemented within 12 months after their acceptance by the relevant entities	<p>This indicator is no longer relevant as a new KPI was adopted in the framework of the Programme and Budget 2024-2027, which now reads “percentage of audit recommendations implemented by auditees within the target implementation dates of the agreed action plans” instead of “percentage of recommendations implemented within 12 months after their acceptance by the relevant entities.”</p>
Results of self-assessment/external quality assessment (GC=Generally conforms to Standards)	<p>The Standards for the Professional Practice of Internal Auditing of the Institute of Internal Auditors require a Quality Assessment of the Internal Audit function to be conducted every 5 years. An External Quality Assessment was conducted in 2022 and concluded that the Internal Audit function generally conforms to the Standards. “Generally Conforms” is the top rating, and means that the IA activity has a Charter, policies and processes which are judged to be in conformance with the Standards. The next external quality assessment is foreseen before the end of 2027.</p>

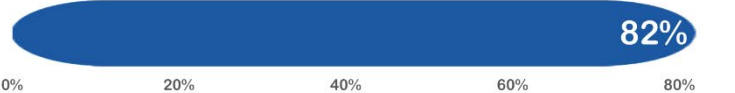





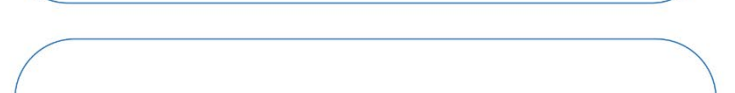




Evaluation

Objective	Indicator	Actual	Target
<p>Evaluation reports (or other outputs) are relevant, strategic and provide reasonable coverage</p>	<p>Percentage of DIO managed reports discussed in SMG/other senior management forum</p>	<p>0%</p>	
	<p>Percentage of DIO managed reports discussed by the Committee of Ministers and/or relevant decision-making body</p>	<p>100%</p>	
	<p>Number of evaluation outputs produced in line with the evaluation work programme</p>	<p>4</p>	
<p>Evaluation reports (or other outputs) are of high quality</p>	<p>Overall assessment of quality of evaluation reports during Peer Reviews (2022)</p>	<p>N/A</p>	<p>The Peer Review of 2022 assessed the evaluations led by the Evaluation Division to be mostly of good quality. The Evaluation Division has established an in-built external quality assurance system for its inception reports and final reports.</p>
	<p>Percentage of staff with relevant professional qualifications</p>	<p>100%</p>	
<p>Stakeholders have an understanding of evaluation value, purpose, concepts and processes</p>	<p>Results of “client” surveys [Precise Key Performance Indicators and targets to be defined during survey design process]</p>	<p>N/A</p>	<p>Client surveys were systematically introduced in 2023 and were also conducted throughout 2024; the results are to be analysed.</p>
<p>Decision makers use Evaluation reports</p>	<p>Percentage of evaluation recommendations implemented within 36 months after their acceptance by the relevant entity</p>	<p>97%</p>	
	<p>Number of citations in decisions and/or other policy documents which explicitly mention the results of evaluations/evaluation work</p>	<p>36</p>	
<p>Evaluation framework and processes are clear, in accordance with best practice and international standards (United Nations Evaluation Group and OECD / Development Assistance Committee) and are respected</p>	<p>The Peer Review of the Evaluation function assesses the policy and its implementation to be in line with United Nations Evaluation Group and the OECD / Development Assistance Committee standards</p>		<p>Overall, the findings of the Peer Review revealed that the Evaluation function in the Council of Europe has been noticeably strengthened over the past years. Whilst the organisational evaluation culture has improved, the review found that it was still not mature.</p>

Indicators	Notes on Implementation of strategy
Percentage of DIO managed reports discussed in SMG/other senior management forum	None of the evaluation reports issued in 2024 were discussed at the Senior Management Group meetings and these meetings do not seem to be the right forum for such discussions.
Percentage of DIO managed reports discussed by the Committee of Ministers and/or relevant decision-making body	The DIO has presented the CDADI evaluation report. The evaluation of Change Management and Commissioner for Human Rights were both finalised in 2024 and are scheduled to be presented to the GR-PBA and GR-H at the beginning of 2025. This objective can be considered as fully achieved.
Number of evaluation outputs produced in line with the evaluation work programme	The number of evaluation outputs to be produced for 2024 was targeted at 4 in the DIO work programme. The DIO produced 4. <sup>46</sup>
Overall assessment of quality of evaluation reports during peer reviews (2022)	The Peer Review report highlighted that the Evaluation Division has established an in-built external quality assurance system for all its inception reports and final reports. The Quality Assurance Checklist for evaluation reports has over 50 criteria which were assessed by external consultants. The Peer Review team reviewed the quality assurance criteria and some examples and found the procedure provides reasonable assurance of quality.
Percentage of staff with relevant professional qualifications	All staff who worked at the Evaluation Division in 2024 completed at a minimum one course from the International Programme for Development Evaluation Training.
Percentage of evaluation recommendations implemented within 36 months after their acceptance by the relevant entity	One indicator showing the use of reports is the implementation rate of recommendations (for the third year) which was targeted at 80% and was reached by 97%.
Number of citations in decisions and/or other policy documents which explicitly mention the results of evaluations/evaluation work	The results of evaluations / evaluation work were mentioned on 36 occasions in 2024. This largely exceeds the target which was set at 4.
The peer assessment of the Evaluation function assesses the policy and its implementation to be in line with UNEG and OECD/DAC standards	The Peer Review of the Evaluation function which took place in 2022 assessed the extent to which the implementation of the Evaluation Policy is in line with international practice. The Peer Review issued six recommendations.

<sup>46</sup> This indicator refers to the number of evaluation outputs during the year and does not take into consideration other elements of the work programme. The number of evaluation outputs targeted for 2024 was 4, and the DIO has met this target. All outputs are final evaluation reports, including one that has not yet been officially published on the website.

Investigation

Objective	Indicator	Actual	Target
Staff are aware of their responsibilities in respect of fraud awareness and prevention	Level of attendance by relevant staff at Fraud Awareness and Prevention training	82%	 <p>0% 20% 40% 60% 80%</p>
	Number of other related awareness-raising activities (Fraud Risk Assessments, news, etc.)	9	 <p>0 2 4 6 8</p>
Examination of alert, preliminary assessments and investigations are of high quality and provide reasonable assurance that fraud/corruption is detected	Percentage of investigative staff in the unit with relevant professional qualifications and experience	67%	 <p>0% 25% 50% 75% 100%</p>
	Percentage of investigations carried out within 3 months	N/A	
	Percentage of preliminary assessments carried out within 6 months	50%	 <p>0% 20% 40% 60% 80%</p>
	Results of external assessment	N/A	
	Percentage of recommendations implemented within 12 months after their acceptance by the relevant entities	N/A	
Stakeholders buy in and undertake their fraud prevention responsibilities and implement recommendations	Percentage of recommendations implemented within 12 months after their acceptance by the relevant entities	N/A	
Staff members are aware of the type of fraud risks they are exposed to and manage the risks accordingly	Number of fraud risk assessment activities to help managers to identify and manage fraud and corruption risks	2	 <p>0 2 4 6</p>
	The DIO identifies a list of top fraud risks in various areas of the Organisation's work (e.g. Human Resources, Procurement, Project Management, Field Offices) along with mitigating actions	3	 <p>0 1 2 3</p>
	Number of activities to improve co-ordination between stakeholders	6	 <p>0 2 4 6</p>

Indicators	Notes on Implementation of strategy
Level of attendance by relevant staff at Fraud Awareness and Prevention training	By 15 December 2024, 82,39% completed the e-learning on 'Fraud Awareness and Prevention', according to information provided by DHR on 17 December 2024. The numbers include current staff (all types of employment contracts) but do not include trainees.
Number of other related awareness-raising activities (Fraud Risk Assessments, news, etc.)	The awareness raising activities consist in 3 news items (on declarations of interest, fraud awareness week, and the DIO's activities) and participation in 6 awareness-raising sessions for newcomers.
Percentage of investigative staff in the unit with relevant professional qualifications and experience	The Head of Investigations and the Senior Investigator have relevant professional qualifications (respectively "Master in Law" and "Master in Criminology"), Certified Fraud Examiners credentials (CFE), and more than 15 years' experience in investigations. The Junior Investigator (who is part of the JPO programme), appointed on 1 June 2024 is being trained and will need to obtain the necessary qualification/certification.
Percentage of investigations carried out within 3 months	This indicator is no longer relevant as a new KPI was adopted in the framework of the Programme and Budget 2024-2027, which now reads " <i>percentage of investigations carried out within the prescribed deadline</i> ".
Percentage of preliminary assessments carried out within 6 months	7 out of the 14 preliminary assessments opened between 1 January and 30 June 2024 were completed within the target timeframe.  This indicator is no longer relevant as a new KPI was adopted in the framework of the Programme and Budget 2024-2027, which now reads " <i>conformance with international standards of investigation (according to peer/self-assessment)</i> ". In 2024, the DIO wanted to launch an external review of the Investigation function but was not able to do it due to several constraints (postponed to 2025). An internal review (self-assessment) of the state of the Investigation function was carried out in 2021 to assess the overall adequacy of the organisational, structural, and operational arrangements for the Investigation function against benchmarks and international standards, identify areas for possible improvement, and make recommendations in that respect. It concluded that the function had evolved both in terms of regulatory framework and compliance with investigative standards; several recommendations were made to the Organisation aiming at further improving its accountability and integrity framework (most of which have been implemented).
Results of external assessment	
Percentage of recommendations implemented within 12 months after their acceptance by the relevant entities	This indicator is no longer relevant as a new KPI was adopted in the framework of the Programme and Budget 2024-2027, which now reads " <i>percentage of recommendations implemented within 12 months</i> ".



Number of fraud risk assessments activities to help managers to identify and manage fraud and corruption risks

The DIO identifies a list of top fraud risks in various areas of the Organisation's work (e.g. Human Resources, Procurement, Project Management, Field Offices) along with mitigating actions

Number of activities to improve co-ordination between stakeholders

In 2024, the Investigation Division published a call for competitive bidding (one-off contract) for the provision of consultancy services for the development of a methodology and fraud risk assessments of two MAEs (the Court and the European Directorate for the Quality of Medicines & HealthCare). The offers received, however, were found to be far above the foreseen budget and non-compliant with the requirements set in the call and therefore the call was declared unsuccessful. In September, a new call for the purchase of consultancy services was launched and a service provider was selected.

The Investigation Division contributed to the definition of the risk of fraud in the Organisation's risk register and mitigation measures (new mapping following the Reykjavik Summit). It has considered that the top areas in which fraud might occur are procurement, grants and recruitment. Short videos were uploaded on the DIO's website, and the website created for the Fraud Awareness Week in November.

The number reflects participation in co-ordination meetings with the Ethics Officer and other stakeholders; 1 meeting with the Data Protection Officer; and participation at the annual Conference of International Investigators (CII) and the annual conference of the Association of Certified Fraud Examiners (ACFE).

Appendix C – Process Flowcharts

Internal Audit

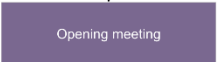
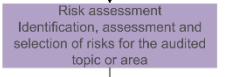
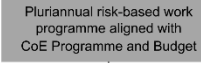
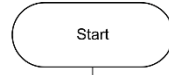
Planning and preliminary work

Field work

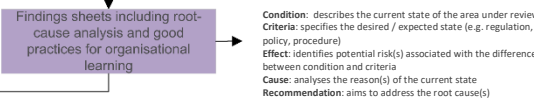
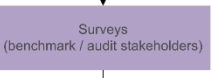
Communication I  
Draft report

Communication I  
Final report

Communication II  
Follow-up

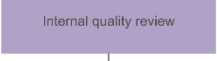
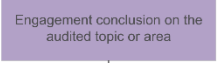
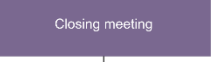
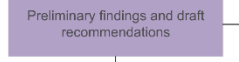


Standard 9.4 Internal Audit Plan  
Standard 13.1 Engagement Communication  
Standard 13.2 Engagement Risk Assessment  
Standard 13.3 Engagement Objectives and Scope  
Standard 13.4 Evaluation Criteria  
Standard 13.6 Work Program

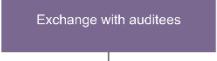
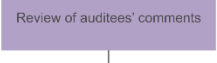
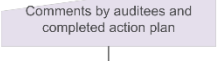


**Condition:** describes the current state of the area under review  
**Criteria:** specifies the desired / expected state (e.g. regulation, policy, procedure)  
**Effect:** identifies potential risk(s) associated with the difference between condition and criteria  
**Cause:** analyses the reason(s) of the current state  
**Recommendation:** aims to address the root cause(s)

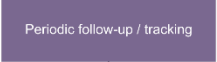
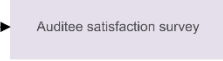
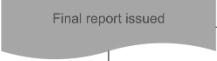
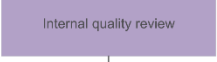
Standard 14.1 Gathering Information for Analyses and Evaluation  
Standard 14.2 Analyses and Potential Engagement Findings  
Standard 14.3 Evaluation of Findings and Action Plans  
Standard 14.4 Recommendations and Action Plans  
Standard 14.6 Engagement Documentation



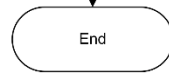
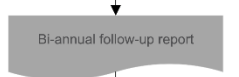
Standard 13.1 Engagement Communication  
Standard 14.4 Recommendations and Action Plans  
Standard 14.5 Engagement Conclusions



Standard 11.2 Effective Communication  
Standard 11.3 Communicating Results  
Standard 15.1 Final Engagement Communication

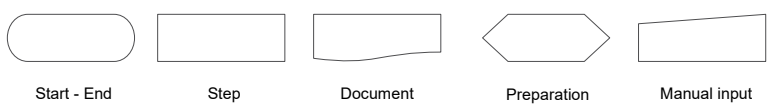


Standard 11.5 Communicating the Acceptance of Risks  
Standard 15.2 Confirming the Implementation of Recommendations or Action Plans

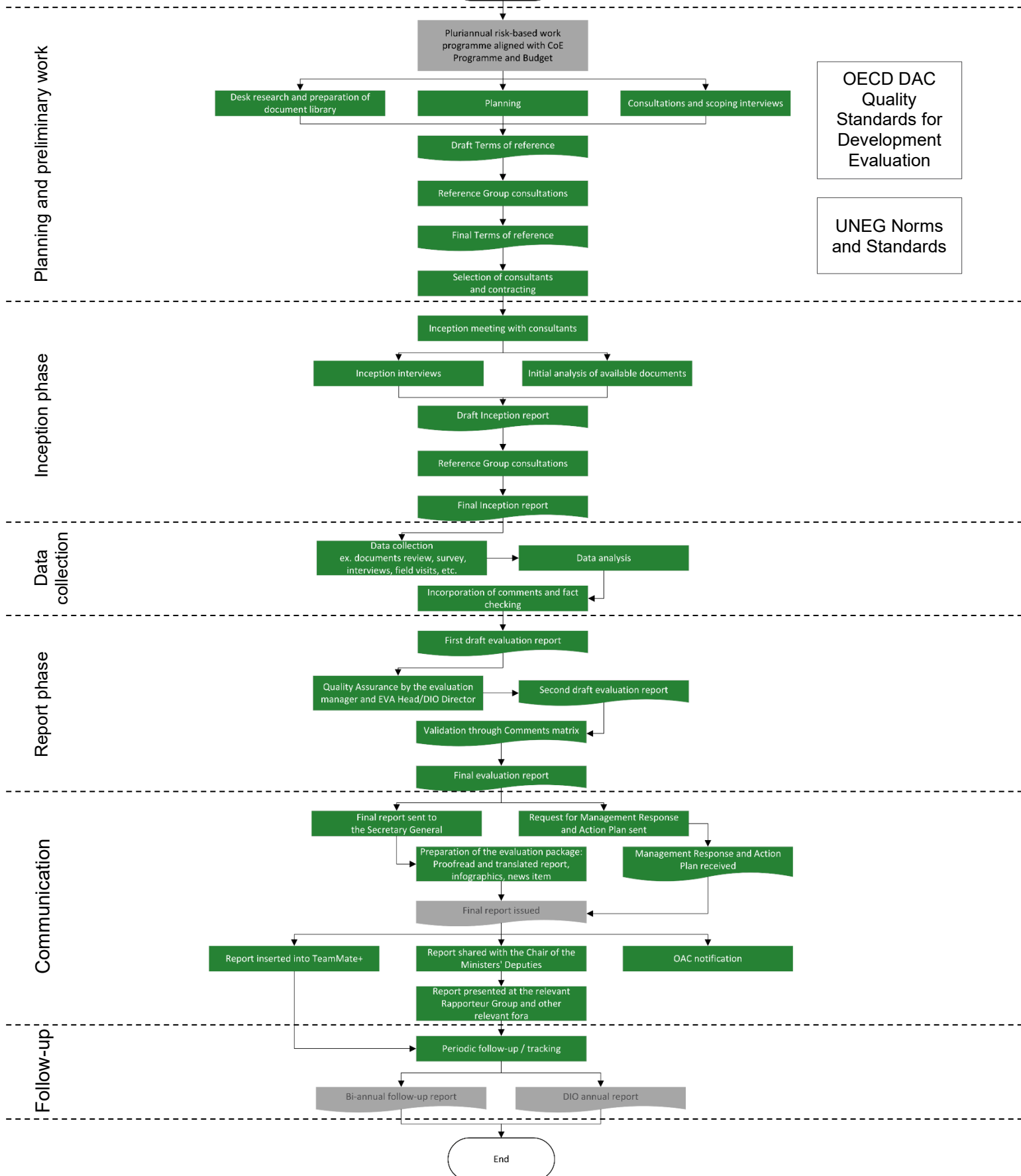


Internal Audit & Audited area
Internal Audit
Audited area
DIO – SG/DSG – CM – EA – OAC*

\* DIO: Directorate of Internal Oversight  
SG: Secretary General  
DSG: Deputy Secretary General  
CM: Committee of Ministers  
EA: External Auditor  
OAC: Oversight Advisory Committee



Evaluation



OECD DAC Quality Standards for Development Evaluation

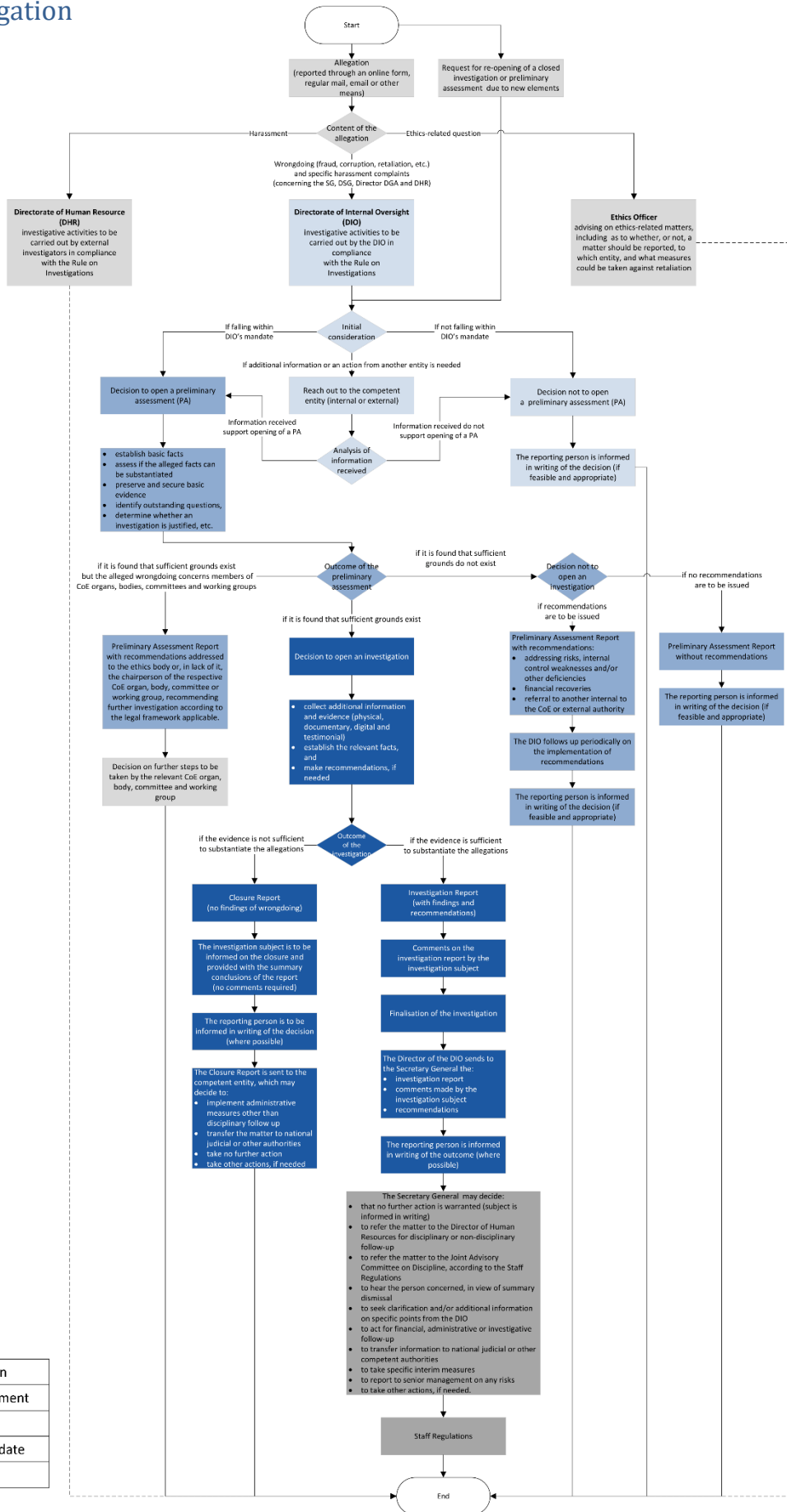
UNEG Norms and Standards

Evaluation Division
DIO – SG/DSG – CM – OAC*

\* DIO: Directorate of Internal Oversight  
 SG: Secretary General  
 DSG: Deputy Secretary General  
 CM: Committee of Ministers  
 RG: Reference Group  
 OAC: Oversight Advisory Committee

 Start - End	 Step	 Document
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# Investigation



Initial Consideration
Preliminary Assessment
Investigation
Outside DIO's mandate
Secretary General