

Work Programme 2026-2029 of the Directorate of Internal Oversight

Information document

Item to be considered by the GR-PBA at its meeting on 26 March 2026

Introduction

1. This Directorate of Internal Oversight (DIO) work programme is aligned with the Council of Europe Programme and Budget 2024-2027. It uses the same strategic objectives as the Programme and Budget 2024-2027, the Reykjavík Declaration as well as the New Democratic Pact for Europe. The approach is to serve the governance structure of the Committee of Ministers as well as senior leadership with:

(a) independent and objective assurance, (b) advisory and other services to add value and improve the Council of Europe's operations and help it accomplish its objectives; (c) contribute to evidence-based decision-making and organisational learning, and (d) aims to strengthen the Organisation's integrity, transparency and accountability framework. The work programme is integrated between the three different functions using a common framework for work planning and ensuring complementarity of the assignments.

2. The Audit function, having recovered in 2024, has since been able to issue an overall opinion on the adequacy and effectiveness of governance, risk management and internal control for two consecutive years. It will continue to focus its efforts on conducting sufficient work to be able to provide this opinion. The function is aware of the changes in the Global Internal Audit Standards (GIAS) and will spend effort in 2026 to ensure that processes and procedures converge to the extent possible in view of its next quality assessment in 2027.

3. The Evaluation function will lead evaluations of strategic importance to the Organisation, this includes corporate initiatives and transversal issues. The operations of the Major Administrative Entities (MAEs) will be evaluated via Programme, sub-programme or thematic evaluations. Additionally, the work programme includes Action Plan evaluations.

4. The Investigation function will continue to provide investigation services on issues of wrongdoing and will aim to address recommendations from the External Review of the Council of Europe's Investigation function, contributing to policy and process improvements and expanding moderately on proactive investigations subject to availability of resources.

Process

5. The process for the development of the work programme was improved following discussions with the Oversight Advisory Committee (OAC). It is participatory and principles-based, taking into account the risk framework of the Council of Europe.

¹ This document has been classified restricted until examination by the Committee of Ministers.

Methodology

6. The planning process for the work has been integrated for the three functions of the DIO which focuses on the assignments that can be planned (audits and advisories in audit, and evaluations and synthesis reports in evaluation). The steps undertaken to arrive at the work programme include: (a) defining the universe of items that can be subject to an oversight assignment, (b) analysing risks, and (c) taking into account discussions with key stakeholders, linkages between the functions and the work of the External Auditor, other external oversight activities and previous work conducted.

7. The methodology to arrive at the initial scoring was simplified given the advice of the OAC. The items in the risk universe are based on the Programme and Budget line items at outcome level supplemented by items that are of cross-cutting nature or office structures that do not show up in the Programme and Budget. The scoring of the risk for the different items includes the following elements: (a) the coverage in the past years by internal audit, external audit, evaluation and investigation; (b) the total budget of the item; (c) the inclusion in the organisational risk register; (d) basic framework (strategic document highlighting priorities drawn from the Reykjavik Declaration and the New Democratic Pact for Europe), (e) items with recent changes; and for evaluation only (f) evaluability.

8. Based on this analysis, an initial scoring of items was established and the resulting list used as a basis for the discussions with each of the MAEs. The discussion with the MAEs considered the risk as well as the ability of the MAEs to use the outcomes of the audits and evaluations for their decision-making.

9. The resulting work programme will be assessed annually to take into account shifts in priority or new initiatives that change the universe of activities. In addition, the work of the External Auditor and other external oversight initiatives, as well as emerging demand from within the Council of Europe, might influence the work programme over the planning period. A mid-term review of the work programme will take place in 2027.

DIO Management

10. The DIO management will co-ordinate the work programme and ensure it is delivered according to plan. It will identify complementarities of the three functions, ensure that the most suitable function will undertake assignments, and initiate changes to the work programme as required due to changing circumstances or events.

11. It will ensure the work in the divisions is conducted according to good and best practices in the respective professions, and that staff maintain their professional qualifications and keep abreast of developments within the respective professional fields through attendance in training courses.

12. The management of DIO will support the divisions in linking with professional networks and participating in relevant discussions of the Representatives of Internal Audit Services, Heads of Internal Audit in International Organisations in Europe, the Conference of International Investigators, the United Nations Evaluation Group and the European Evaluation Society.

13. It will co-ordinate with the Committee of Ministers, link with MAEs on oversight assignments and oversight-related issues, as well as explain the role of oversight internally and externally, and oversee the development of a communication strategy for the DIO.

14. The DIO management will undertake other activities and responsibilities, namely:

- [Serving the Oversight Advisory Committee](#), providing support for their meetings, as required;
- [Conducting biannual follow-ups on recommendations and produce a recommendation follow-up report](#).² This work will analyse the follow up to the DIO recommendations made in previous reports. It will be based on the information collected from the MAEs responsible for their implementation;

² As advised by the Oversight Advisory Committee.

- **Providing (on request) guidance and advice to MAEs**, on risk management, internal control, governance, evaluation, fraud prevention and awareness issues within the DIO's area of expertise. In so doing, the DIO acts solely in an advisory capacity and does not make management decisions or assume a management role;
- **Strategy development and updating the DIO Charter**, in 2026 the DIO will update its strategy in the light of developments in the international guidance materials as well as developments within the Council of Europe. In 2027, in the light of the updated strategy, the DIO will revise its Charter.

Audit

15. In line with the Council of Europe's Financial Regulations, the Directorate of Internal Oversight's Charter and Global Internal Audit Standards, the Internal Audit function aims to issue an annual overall opinion on governance, risk management and internal control at the Council of Europe. To do so, it needs to ensure enough audit work is performed in any given year. This work can either take the form of audits or advisories at the request of management. Both types of engagement give rise to an overall conclusion and recommendations to address any issues identified.

16. When it comes to the topics to include in the work programme, the choice is ultimately risk-based. The work programme is constructed in a way to cover the main risk areas over a four-year rolling period whilst remaining open to any changes, developments, emerging risks or requests. The work programme is also commensurate with the size of the internal audit team and the Organisation's oversight absorption capacity.

17. Given the integral role of IT in business processes and the nature, level of exposure and velocity of IT, cybersecurity and data security risks, IT is mainstreamed in audits as a matter of course. Other high-level risks identified by the audit profession for 2026³ and beyond include human capital, diversity, talent management and retention, as well as digital disruption, new technologies and AI. These have been integrated, where relevant, into the work programme.

18. In drawing up and implementing its work programme, the Internal Audit function continues to co-ordinate its work programme with that of the External Auditor to avoid gaps or duplication whilst paying due regard to audit client absorption capacity. It also liaises with second line assurance providers (internal control, risk management, ethics, data protection).

19. In addition to implementing the work programme, the internal Audit function will:

- contribute to the drawing up of the DIO strategy for 2026-2029;
- continue to check its compliance with the new Global Internal Audit Standards, which entered into force in 2025, and prepare for the next quality assessment of the internal Audit function, which is due in 2027. The GIAS foresee a more prominent role for "the Board" i.e. the Organisation's decision-making body. As indicated in DIO's annual report for 2025, the internal audit community of multilateral organisations has identified challenges in their application, and a collective effort is being made to try and address them in consultation with the Institute of Internal Auditors (IIA). The Internal Audit function has reached out to IFACI (*Institut français de l'audit et du contrôle internes*), the French branch of the IIA, for guidance on this matter. The DIO will subsequently liaise with all internal and external stakeholders as appropriate;
- continue to take part in professional networks and attend annual meetings of the Heads of Internal Audit of International Organisations in Europe (HOIA), the Representatives of Internal Audit Services of the United Nations Organisations, Multilateral Financial Institutions, and Associated Intergovernmental Organizations (UN-RIAS) and the annual Association of Certified Fraud Examiners (ACFE) Fraud Conference Europe;

³ See Risk in Focus 2026 for Europe.

- endeavour to obtain or maintain their Certified Internal Auditor (CIA) qualification. The DIO currently counts five CIAs and one Internal Audit Practitioner (IAP), the IAP being the first stage towards certification: each CIA needs to undergo 40 hours of professional training per year to maintain this certification while non-certified IIA members need to do 20 hours;
- keep abreast of developments in the profession and new/evolving risks by undergoing related training.

20. The work programme for 2026-2029 is made up of a series of engagements which are presented hereafter by year and topic. The work programme for 2026 includes a minor carry-over from 2025. For more information, please see the annual report of the Directorate of Internal Oversight for 2025 (cf. CM(2026)33).

2026

- **Carry-over from the 2025 work programme:** finalisation of the audits on the PMM platform, risk management and IT, Information policy and Document transparency, the internal control framework of the Directorate General of Democracy and Human Dignity (DGII) and the Tunis Office.
- **TestReach recruitment solution:** to review the solution adopted by the Organisation in 2019 to assess whether internal controls are in place and functioning as intended and whether the solution is fit for purpose.
- **External Office – Ankara, Türkiye:** to assess whether the office set-up provides an adequate basis for the successful implementation of projects, risk management processes are adequate and internal controls (including IT controls) are designed and functioning as intended.
- **Register of Damage for Ukraine (The Hague):** to assess the internal control framework of the Register of Damage, including IT controls.
- **AI solutions:** to assess the AI solution(s) adopted by the Council of Europe to improve its productivity and effectiveness. This follows on from the 2025 audit on the governance and use of Artificial Intelligence (AI) within the Council of Europe.
- **European Directorate for the Quality of Medicines and HealthCare (EDQM):** to assess whether the restructuring of the EDQM, which took effect in 2024, has contributed to enhanced efficiency and effectiveness of operations and how IT tools have supported this process.
- **Data protection:** to assess compliance with the Council of Europe Regulations on the Protection of Personal Data, which were adopted by the Committee of Ministers in June 2022 and entered into force on 1 January 2023, and any related IT tool used to support compliance. Article 2 of the said regulations stipulates that “The Secretary General shall ensure that processing of personal data already under way on the date these Regulations enter into force are brought into conformity with these Regulations within a two-year period.”

2027

- **IT architecture – data management:** to assess governance, security, quality, integration and interoperability of data management to support informed decision-making and operational efficiency.
- **Directorate General of Administration (DGA):** to assess whether the mandate and structure of DGA are fit for purpose.
- **Programming and budgeting process:** to assess the efficiency and effectiveness of the process (including any IT tools used) leading to the elaboration of the Programme and Budget and its adoption by the Committee of Ministers.
- **External Office (choice to be confirmed):** to assess whether the office set-up provides an adequate basis for the successful implementation of projects, risk management processes are adequate and internal controls (including IT controls) are designed and functioning as intended.

- **Staff mobility:** to assess mobility at the Council of Europe, both within headquarters and to/from the field, notably in the light of the Council of Europe Strategy on Decentralisation and Staff Mobility 2025-2028.
- **New Way of Working (NWoW):** to assess the efficiency and effectiveness of the NWoW project, the IT tools and work arrangements used to support the process, the effects on working methods and organisational culture.
- **External Quality Assessment of the IA function:** the GIAS stipulate that an external assessment must be performed at least once every five years by a qualified, independent assessor or assessment team. The purpose of the quality assessment is to assess and ensure the internal Audit function conforms with the GIAS, achieves performance objectives, and pursues continuous improvement.

2028

- **Communication and reputational risk management:** to look at the way in which risks related to communication and reputation are managed at the level of the Organisation.
- **Talent management:** to look at the way in which talent is managed in the Organisation, notably how talent reviews are conducted and succession planning organised.
- **Directorate General Human Rights and Rule of Law (DGI):** to assess the internal control framework of DGI. This follows on from similar audits conducted in the past on the Secretariat of the Congress of Local and Regional Authorities, the Registry of the European Court of Human Rights, the Secretariat of the Parliamentary Assembly and the Directorate General of Democracy and Human Dignity (DGII).
- **External Office (choice to be confirmed):** to assess whether the office set-up provides an adequate basis for the successful implementation of projects, risk management processes are adequate and internal controls (including IT controls) are designed and functioning as intended.
- **Safety and security:** to assess how safety and security risks are managed on Council of Europe premises, be they headquarters or outside Strasbourg. This audit follows on the audit conducted in 2022 on the management of risks related to physical safety and security.
- **IT workforce planning:** to assess the implementation of DIT's strategic workforce plan, and the ratio between insourcing and outsourcing, risks and associated costs.
- **Second line assurance:** in line with the Global Internal Audit Standards (GIAS), to assess to what extent the internal Audit function can rely on second line functions for assurance (internal control, ethics, data protection, risk management).

2029

- **Events management:** to look into the efficiency and effectiveness of support provision for the organisation of Council of Europe events, be they physical (in/outside headquarters or in other locations), online or hybrid, as well as the Events IT tool.
- **Recruitment:** to review the efficiency and effectiveness of the recruitment process, notably for locally recruited staff as well as the new external careers portal introduced in 2025.
- **Support to the Council of Europe's external presence:** to assess the support to the Organisation's field presence, notably through the implementation of the 2025-2028 Strategy on Decentralisation and Staff Mobility.
- **IT project management:** to assess IT project management at the Council of Europe through the review of major projects.

- **External Office (choice to be confirmed):** to assess whether the office set-up provides an adequate basis for the successful implementation of projects, risk management processes are adequate and internal controls (including IT controls) are designed and functioning as intended.
- **Ethics:** to monitor the effectiveness of the Organisation's ethics framework adopted in 2023.
- **Management of psychosocial risks at the Council of Europe:** to assess how psychosocial risks are managed at the Council of Europe. This audit follows on from the audit conducted in 2024 on absences at the Council of Europe.

Evaluation

21. The Evaluation Division will lead a range of evaluations, including larger evaluations that address strategic evidence needs such as entire programmes, strategies or organisation-wide initiatives as identified in the Programme and Budget.⁴ A scoring methodology to select evaluations was applied to all elements of the Programme and Budget and where a topic has been re-identified for inclusion in the new work programme it is done so on this basis.

22. Starting in 2025, in addition to the strategic and thematic / transversal evaluations, the Evaluation Division has taken over the responsibility to manage the Action Plan evaluations. Action Plan evaluations are particularly time-sensitive, as they need to feed into the next Action Plan. As a result, the Evaluation Division had to reprioritise some of its work for 2025. Some of the evaluations planned for 2025 will, therefore, be carried forward into 2026: AI (2025), Anti-money laundering (2025), Contribution to national implementation of the European Convention on Human Rights by co-operation projects: a meta-evaluation (2024), Evaluation of the Ukraine Action Plan (2025).

23. The Evaluation Division recognises that it is necessary to catch up with the work programme and foresees one evaluation fewer in 2026 compared to other years. It is planned to catch up on the work programme to have less work being carried forward in the coming years. In this context it is important to note that evaluation processes usually take between nine and 15 months from start to finish and the year mentioned in the work programme indicates the year where the majority of the work for that evaluation should take place.

24. In addition to evaluations, other activities to be carried out in 2024-2029 include:

- **Supporting decentralised evaluations:** The Evaluation Division will continue its efforts to enhance the support provided to project evaluations and other evaluations commissioned by MAEs through guidance of the process, quality assessments, technical advice and facilitating access to suitably qualified evaluation consultants. Updates to the evaluation guidelines and training for staff involved in decentralised evaluations will take place throughout the period of the work programme.
- **Co-ordination of decentralised evaluations:** The Evaluation Division will continue to work together with the Directorate of Programme Co-ordination (including field offices) and other operational entities (DGI, DGII and Congress), to ensure timely and reliable planning and budgeting of decentralised evaluations takes place, as well as collecting and sharing of data on decentralised evaluations, including follow-up to recommendations. In discussion with the other entities, improvements to the way the Council of Europe conducts these evaluations will be implemented. There will be a separate discussion on the way forward on neighbourhood programme evaluations.
- **Evaluation Policy and Strategy refresh:** In co-ordination with other directorates, the Evaluation Division will update the Evaluation Policy, Guidelines and Strategy. In this context, an assessment will be carried out to propose a framework or an operating model to ensure evaluation resources (time and budget) are strategically directed to the areas of most learning potential and accountability needs, and to ensure high quality independent evaluation reports.

⁴ The work programme has been prepared bearing in mind the recommendation of the Oversight Advisory Committee that, "The DIO evaluation function needs to focus on its core mandate of commissioning, managing and conducting evaluations, including at the programme level for the purpose of accountability, quality assurance and learning."

- **Promoting an evaluation culture and dissemination events:** The evaluation culture will be supported and advocated through dissemination events and individual interactions targeting internal stakeholders directly involved in evaluations (e.g. project managers) to make them more familiar and involved in the evaluation process. As foreseen in the results-oriented management strategy, a specific focus will be put on learning and how to apply lessons learned. A range of trainings will continue to be delivered on evaluation concepts, methodology, management, quality assurance and how to use the results of evaluations with a view to support managers and decision-makers at all levels across the Organisation.
- **Staff** will take an active role in professional evaluation networks, in particular the European Evaluation Society and the United Nations Evaluation Group, but also in regional evaluation networks depending on the interests of the evaluators.⁵ In addition to ensuring that the Evaluation Division is on top of global trends in evaluations, it will also give it an opportunity to showcase its work to peers and raise awareness on the work of the Council of Europe.
- **Peer review of the Evaluation function** (2027). As part of its evaluation policy commitments, DIO periodically commissions an external peer review of the Evaluation Policy and Evaluation function. The most recent review of the function was conducted in 2022. In line with a five-year cycle, the next review is planned for 2027.

Strategic evaluations

- **Evaluation of Congress of Local and Regional Authorities** (2026): The strengthening of the Congress in the Programme and Budget 2024-2027, and the introduction of new ways of serving its members by 2026, provides the impetus for the evaluation. The relevance, efficiency and effectiveness of the Congress as well as the European Charter of Local Self-Government will be among the issues explored.
- **Democratic Pact / Anchoring democratic values** (2027): The Pact is a strategic and political process initiated by the Council of Europe aimed at reinforcing democracy across member States. The evaluation will seek to assess whether the goals are being achieved, perceptions of whether democracy is working better, and whether reforms have made any difference.
- **Acting for equality, diversity and respect** (2028): This programme promotes equality and empowerment of women, children and persons most commonly exposed to discrimination, and fosters comprehensive inclusion policies respectful of diversity. This programme-level evaluation will assess the effectiveness, coherence and relevance of the programme as a whole, and additionally the impact that the programme has contributed to.
- **United for Ukraine** (2029): The evaluation will examine the Council of Europe's Register of Damage for Ukraine and its International Claims Commission.

Thematic (sub-programme) evaluations

- **Health and human rights** (2026): A sub-programme (under Social Justice, good health and environment) that covers a wide range of thematic areas and all three aspects of the strategic triangle. Specifically looking at the sub-programme rather than the overall programme will allow for a deeper analysis of this area of work of the Organisation.
- **Environment and human rights** (2026): The intersection of environment and human rights is a key issue that the Organisation commits to via the Reykjavík Declaration. The scope of the evaluation will likely include the Strategy on the Environment (2025-2030) and Action Plan and will seek to identify the Organisation's key added value on this topic.
- **Integrity and governance of sport** (2027): A sub-programme (of the Upholding safety, security and integrity of society and persons) it covers aspects of international standards, monitoring compliance, and supporting member States in preventing corruption, doping, match-fixing and human rights abuses in sport. The evaluation would have a clear focus on evaluating the role and effectiveness of the Organisation's work in this arena.

⁵ If the proposal to become a partner is accepted.

- **Execution of judgments of the European Court of Human Rights** (2027): The evaluation will assess to what degree the Execution Department facilitates member States' responsiveness to judgments. The focus will be to identify approaches that are most effective to assist member States.
- **Protection and safety of journalists** (2028): The evaluation will determine how relevant, effective and impactful the Council of Europe's standards, mechanisms and activities are in protecting freedom of expression and ensuring the safety of journalists across member States and beyond, and how this work can be strengthened.
- **Criminal law: Terrorism** (2029): A sub-programme of the Upholding safety, security and integrity of society and persons' programme. This evaluation would likely examine key areas of work including addressing emerging challenges such as the use and abuse of the internet/new technologies by terrorists, radicalisation, the criminal justice and prevention of terrorism while safeguarding human rights.
- **Partial agreements** (2029): The evaluation will examine a selected number of Partial Agreements to assess relevance, coherence, efficiency and effectiveness.

Thematic transversal evaluations

- **Migration and refugees** (2027): The evaluation will examine the Council of Europe's approach to migrants and refugees. Assess the coherence of approach between migration and refugee work of the Commissioner for Human Rights, the Parliamentary Assembly, the Special Representative of the Secretary General, and the Congress of Local and Regional Authorities. The evaluation will not start until the second half of 2027 and therefore it will extend into 2028.
- **Resource mobilisation and funding models** (2028): The evaluation will examine the Council of Europe's approach to raising funds through extra-budgetary resources and how different funding models perform.
- **External relations and communication** (2028): The evaluation will assess efforts to advance the Council of Europe status in the international community. It will elaborate on which partners external relations should focus on and identify topics that are most effective in promoting the Council of Europe.
- **Neighbourhood co-operation** (2029): The evaluation will examine the Council of Europe's work in engaging countries in the neighbourhood of the Organisation. This primarily involves countries in North Africa and Central Asia.

Action plan evaluations

25. Each Action Plan evaluation will take place in the penultimate year of the respective Plan in order to inform development of the subsequent Action Plan:

- Action Plan for Ukraine "Resilience, Recovery and Reconstruction" 2023-2026.
- Action Plan for Armenia 2023-2026.
- Action Plan for Georgia 2024-2027.
- Action Plan for the Republic of Moldova 2025-2028.
- Action Plan for Bosnia and Herzegovina 2026-2029.

Synthesis Evaluations

26. The inclusion of evaluation syntheses in the work programme offers an opportunity to identify patterns, contradictions and broad lessons that might not be evident in individual studies, thereby increasing the ability to develop insights to inform policy or practice decisions. The purpose of the syntheses is to bring together findings on the achievements of Council of Europe activities, and identify barriers and enablers to effective programming, to inform continuous learning. Accordingly, the following synthesis are planned:

- Synthesis of Evaluations produced in 2026 and 2027 (2028),

- Synthesis of Action Plan evaluations (2029).

Investigation

27. The Investigation Division aims to deliver professional, independent and objective investigative services supporting the Council of Europe's accountability and risk management framework. Its overarching mission is to help the Organisation to ensure the proper use of its funds and resources, investigate fraud, corruption and other wrongdoing that may compromise the Organisation's interests and reputation.

28. The work programme of the Investigation Division will focus on three main areas:

- investigative work into alleged/suspected wrongdoings;
- prevention and detection of wrongdoing (including awareness-raising activities);
- other activities (improvement of Investigation Division procedures, co-ordination with internal and external parties).

29. This work programme also aims to reflect the results of the first External Review of the Organisation's Investigation function carried out at the end of 2025.⁶

Conducting Investigations

30. The Investigation Division's main focus is on carrying out investigative processes into allegations of wrongdoing affecting the public interest in accordance with the Organisation's legal framework and best practice, principles and guidelines such as those developed by the Conference of International Investigators.⁷

31. Allegations and/or suspicions of wrongdoing may be reported by anyone (Secretariat members and third parties external to the Organisation), in an anonymous or non-anonymous way and may concern various categories of persons involved in the Organisation's activities.⁸ Investigative work entails conducting initial screenings, preliminary assessments, and if needed full investigations into allegations falling within DIO's mandate reported via established channels.

Prevention and Detection of Wrongdoings

32. Prevention and detection of wrongdoing are as vital as responsive investigations. In addition to standard detection means like reporting mechanisms and internal controls, the Division's programme for the coming years includes *inter alia* an expanded portfolio of proactive activities for early detection of wrongdoing - ranging from awareness-raising to risk assessments and proactive reviews - aimed at reducing vulnerabilities and strengthening the Organisation's overall integrity environment.

33. The function will continue to support fraud awareness activities.

Other Activities

34. The External Review of the Investigation function carried out in 2025 established that the Investigations Division uses robust and effective processes that generally align with international best practices for integrity functions. It has also identified areas for improvements and provided recommendations to the Council of Europe to address them.

35. The Organisation is currently in the process of preparing its management response to the recommendations set out in the External Review Report. The implementation of these actions will guide the majority of actions that can be planned.

⁶ The External Review of the Council of Europe Investigations Function of 30 October 2025.

⁷ Published on the website of the Conference of International Investigators-CII (<https://www.ciiinvestigators.org/cii-guidelines/>).

⁸ 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.

36. One of the key actions for 2026 will be the commissioning of initial work on reviewing the Organisation's legal framework for investigation. A second key task will be to develop options for the model of operation for the Investigation function for discussion with relevant stakeholders. Recognising the variability and unpredictability of the caseload, the Investigation Division will consider hybrid models, expected to balance a permanent, experienced core team with surge or specialist capacity needs covered through external consultants.

37. In 2027, the function will assess if it is possible to include in its workload proactive investigation work targeting high-risk areas (procurement, travel, insurance, etc.).

38. The Division will review its processes to possibly enhance their effectiveness and efficiency. The work will include:

- revising templates, streamlining processes and developing an investigation manual to codify all steps in the investigative process;
- transferring knowledge/methodology for fraud risk assessments to a designated second-line function;
- benchmarking definitions of wrongdoing and prohibited conduct (with consultant support);
- benchmarking of self-incrimination rights and obligations to co-operate (with consultant support);
- contributing to the review of the legal framework for investigation led by DGA;
- developing a model for proactive (risk-based) investigations.

39. Division staff will also aim to acquire and maintain their professional certifications. They will actively participate in professional networks, keeping themselves abreast of latest developments in the domain of international investigations.

40. The Investigation Division will also co-ordinate with internal and external stakeholders, including the Ethics Officer, as necessary.

Appendix - Overview of outputs and key workstreams under the DIO Work Programme 2026-2029				
Year	2026	2027	2028	2029
No.	6 / 4 / 0	6 / 5 / 0	7 / 5 / 0	7 / 5 / 0
Audit	• Carry-over from the 2025 work programme 1. TestReach recruitment solution 2. External office – Ankara, Türkiye 3. Register of Damage for Ukraine (The Hague, The Netherlands) 4. AI solutions 5. European Directorate for the Quality of Medicines and HealthCare (EDQM) 6. Data protection • Review of compliance with GIAS • Internal audit strategy (as part of the DIO Strategy 2026-2029)	1. IT architecture - Data management 2. Directorate General of Administration (DGA) 3. Programming and budgeting process 4. External office 5. Staff mobility 6. New Way of Working (NWoW) • External Quality Assessment of the Internal Audit function	1. Communication and reputational risk management 2. Talent management 3. Directorate General Human Rights and Rule of Law (DGI) 4. External office 5. Safety and security 6. IT workforce planning 7. Second line assurance	1. Events management 2. Recruitment 3. Support to the CoE's external presence 4. IT project management 5. Ethics 6. Management of psychosocial risks 7. External office
Evaluation	1. Congress of Local and Regional Authorities 2. Health and Human Rights 3. Environment and Human Rights 4. Evaluation of the Armenia Action Plan • Evaluation Strategy (as part of the DIO Strategy 2026-2029)	1. Democratic Pact / Anchoring democratic values 2. Integrity and governance of sport 3. Execution of the judgments of the European Court of Human Rights 4. Migration and refugees 5. Georgia Action Plan • Refresh of the Evaluation Policy • External peer review of the Evaluation function	1. Acting for equality, diversity and respect 2. External relations and communication 3. Protection of journalists 4. Resource mobilisation 5. Republic of Moldova Action Plan • Synthesis of 2026-2027 evaluations	1. United for Ukraine 2. Criminal law- Terrorism 3. Partial Agreements 4. Neighbourhood co-operation 5. Bosnia and Herzegovina Action Plan • Synthesis of action plan evaluations
Investigation	• Conducting casework • Commission work on the legal framework • Set up/operationalise a hybrid model for investigations (incl. procurement) • Development of an investigation manual with a revised set of templates (with consultant support) • Benchmarking definitions of wrongdoing and prohibited conduct (with consultant support) • Benchmarking of self-incrimination rights and obligations to co-operate (with consultant support) • Transfer of knowledge/methodology for fraud risk assessments to a designated second-line function	• Conducting casework • Review of the e-learning on "Fraud Awareness and Prevention" • Developing a model for proactive risk-based investigations (with consultant support) • Contribution to revision of legal instruments and clauses • Contribution to fraud-risk assessments co-ordinated by a second-line function	• Conducting casework • Self-assessment of the investigation function • Contribution to fraud-risk assessments co-ordinated by a second-line function • Implementation of a model for proactive (risk-based) investigations	• Conducting casework • Contribution to fraud-risk assessments co-ordinated by a second-line function • Proactive risk-based investigations