COMMITTEE OF MINISTERS
COMITÉ DES MINISTRES

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1556th meeting, 8 April 2026

11 Programme, Budget and Administration

11.7 Oversight Advisory Committee (OAC)

Annual report 2025

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

Contents

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

Role of the Oversight Advisory Committee (OAC)

1. As per its Terms of Reference (ToR), the OAC serves in an expert advisory capacity, reporting to the Committee of Ministers and advising, as appropriate, the Secretary General. The OAC operates independently, reviewing but not managing or performing any functions within its scope. The current OAC ToR are provided in Annex B. See also section 1.10 and 2.9 for proposed revisions currently under consultation.

OAC Members

2. The OAC had a full complement of five members throughout 2025.

1. SUMMARY OF THE YEAR

1.1. External Auditor

3. The OAC interacted with the External Auditor (EA), the Tribunal de Contas of Portugal, to exchange views on the risk and control environment at the Council of Europe (Council of Europe) and for progress updates on the EA's work during the year. The OAC also input to the EA's work programme for Performance Audits in 2025 and 2026.

4. In 2025, the EA's Performance Audit was of the Value for Money of the Procurement Process. The audit revealed a decentralised procurement function, lacking both an overarching strategy and centralised data to enable effective oversight.

5. Decentralisation, combined with heterogeneous practices and the absence of standardised controls, limits organisational coherence and efficiency. The tools currently being deployed (e-Procurement, S2P) offer strong data governance potential, but their non-mandatory use, data quality issues, and limited staff buy-in hinder progress. The lack of clear governance, measurable objectives, and comprehensive reporting prevents a reliable assessment of performance and value generation.

6. In the OAC's opinion, the control and process weaknesses identified by the EA also have important fraud-risk implications. While the audit did not identify specific instances of fraud, the combination of these weaknesses increases exposure to procurement-related misconduct, including conflicts of interest, improper awards, and potential collusive practices, if left unaddressed.

7. A top-down strategy, together with the widespread adoption of current tools, improved data governance, and strengthened capabilities, is essential to sustainably modernise the procurement function.

8. All seven recommendations proposed by the External Auditor have been accepted by the Council of Europe with six due for implementation in 2026 and one by the end of 2027.

9. Please refer to Section 2, point 1 for further details.

1.2. Investigations

10. The OAC recommended in 2024 that the Director of Internal Oversight (DIO) commission an external assessment of its investigation function, noting that DIO had not yet undergone a formal quality review.

11. The assessment was conducted in late 2025 and found that the investigation process has several strengths - including accessible reporting channels, a transparent intake process, alignment with recognised evidence-gathering standards, and generally robust investigation reports. However, in OAC's opinion, these positive areas are outweighed by several key observations on matters that risk undermining the integrity, effectiveness, and credibility of the Council of Europe's investigation function. Insufficient retaliation protections, ambiguous definitions of wrongdoing, and the broad right against self-incrimination may discourage co-operation and reporting, thereby limiting effective fact-finding. Automatic escalation of allegations against supervisors and the exclusion of sexual exploitation and abuse (SEA) from the definition of wrongdoing create structural accountability vulnerabilities.

12. Insufficient resources and unclear timelines may also compromise case quality and timeliness. Data retention constraints and procedural inconsistencies may create operational and defensibility challenges over time.

13. When considered alongside mandate disputes, data protection constraints, and resource limitations, these issues collectively expose the Organisation to greater risk of legal challenge, operational inefficiency, and reputational damage.

14. Taken together, these issues warrant attention to ensure the effectiveness, sustainability, and credibility of the investigation function

15. The OAC recommends that DIO develop action plans to address all recommendations in the report of the External Review, as a matter of urgency.

16. The review also highlighted weaknesses in the conduct of Fraud Risk Assessments (FRAs) and recommended that responsibility for FRAs be transferred from DIO to a second-line function, a position supported by the OAC. Refer also to Section 3.1, Recommendation number 3.

17. With respect to our recommendation last year, to centralise the review and investigation of all complaints of harassment in DIO, progress has been made in amending the legislative framework. However, human resource challenges within the investigation function may delay implementation. See also Section 3.2 below at Recommendation number 2024-1.

1.3. <u>Evaluation</u>

18. In January 2025, a new Head of Evaluation joined DIO, after a 12-month vacancy in the role, with the aim of strengthening the evidence-based evaluation culture. However, her departure in February 2026 is a setback that requires timely attention.

19. During 2025, decentralised evaluations were integrated with other evaluation activities of the DIO. Consequently, the action-plan evaluations for Azerbaijan, Ukraine and Armenia, were transferred to the Evaluation Division. However, the process for the up-front transfer of the related resources to DIO is still a work in progress with a demurral by some of the parties involved. The OAC will monitor and report on progress in 2026.

20. The OAC welcomes the AI innovations introduced by the Evaluation Division during the year whilst also taking note of DIO’s concerns about consultant budgets, scope and quality of consultant work, and the room for improvement in the quality of recommendations, in particular with respect to decentralised evaluations.

21. Please refer to Section 2, point 2, and Section 3.2 Recommendation 2024-4 for further details.

22. An Evaluation recommendation inherited from the previous OAC, which recommended more emphasis on accountability in evaluations, remained open at the end of the year. A new action plan targeting 80% of evaluations focusing on Accountability by the end of 2026 has now been agreed. Refer also to Section 3.3 and Annex B, Recommendation number 2019-12.

1.4. <u>Internal Audit</u>

23. Internal Audit was adequately resourced in 2025 allowing for a level of coverage that enabled DIO to issue an overall annual audit opinion, as was the case in 2024.

24. Beyond standing agenda items, such as the review of issued internal audit reports and the implementation progress of agreed recommendations, the OAC focused on two topics of particular interest in 2025:

1. the risk-based engagement selection planning methodology; and

2. Internal Audit Independence, specifically in the context of the new Essential Conditions in Domain III of the 2025 Global Internal Audit Standards (GIAS)

Risk-based engagement selection planning methodology

25. In line with the OAC's guidance, DIO revised its engagement selection and planning methodology (also used for Evaluations) resulting in a simpler, more intuitive algorithmic logic. The OAC welcomes this evolution and encourages the DIO to continue refining its engagement selection and planning process with greater consideration to qualitative feedback from key stakeholders. Please refer to Section 3.1, Recommendation number 2.

Internal Audit Independence and Domain III of the GIAS

26. At the request of the OAC, DIO undertook a self-appraisal of conformity with the GIAS, including a detailed review of Domain III, designed to strengthen Internal Audit Independence through the formalisation of responsibilities for the Board and senior management, determined as Essential Conditions for Governing the Internal Audit Function.

27. To facilitate the review, the OAC asked DIO three questions and requested a benchmarking exercise with peer group organisations, as follows:

1. *How should the new IIA standards be interpreted and applied at the Council of Europe, considering your charter and the realities of a multi-lateral organisation like the Council of Europe?*

2. *Who is the Chief Audit Executive (CAE) at the Council of Europe in the context of the new IIA standards?*

3. *Who/ what is the board and who/ what is the audit committee* (*the Audit Committee being the proxy for the board in the IIA standards) at the Council of Europe, in the context of the new IIA standards?"*

28. The OAC concurs with DIO's responses to questions 1 and 2 noting also that question 1 is a work in progress that requires active monitoring of pronouncements from the Institute of Internal Auditors (IIA) and good practices by peer group organisations.

29. The OAC is, however, not certain about the DIO's response to question 3, that the Committee of Ministers is the Board at the Council of Europe. Whilst justifiable in a hierarchical context at the Council of Europe, this interpretation may not be consistent with the spirit of Domain III when considering the formal responsibilities expected of the Board with respect to the Internal Audit function. The matter will be further probed in 2026 via engagement with the GR-PBA. Please refer to Section 3.2 Recommendation 2024-5 for a detailed analysis.

30. In 2026, the OAC will also focus on Internal Audit's preparation for its next External Quality Assessment (EQA) due in 2027, including the Internal Audit functions own Quality Assurance Improvement Programme and related KPIs. EQAs are to be performed at a minimum once every five years. The last one at the Council of Europe was performed in 2022.

1.5. Timely and effective implementation of DIO recommendations

31. A substantial number of DIO recommendations were accepted and implemented on time or within reasonable time limits. Some recommendations remain difficult to implement, requiring a co-ordinated approach by multiple stakeholders sharing a common view. The OAC together with DIO and the respective stakeholders, will focus more attention on overdue and complex recommendations in 2026. Refer also to Section 2, point 3.

1.6. Strategic risk management and reporting

32. In 2024, the OAC recommended that:

1. the Council of Europe implement a periodic top-down review of risks to identify the top 3 to 5 emerging threats to the Council of Europe's key programmes, to complement the risks in the existing risk registers; and

2. S.M.A.R.T.[2] mitigating action plans be developed for each strategic risk identified with formal monitoring and periodic reporting of the implementation progress and effectiveness of the actions.

33. In September 2025, the Senior Management Group (SMG), led by the Secretary General (SG), met to conduct the first top-down strategic risk review. The review identified three risk themes: political & technological, the crisis of democracy and the erosion of the rules-based order. Specific risks identified in the review included misinformation, disinformation, trust erosion, technological threats (cyber-attacks), and environmental and health threats. The next review meeting is planned for March 2026.

34. The OAC encourages the SMG to aim for two review cycles in 2026, encompassing the reporting of the outcomes. Refer further to Section 3.2, Recommendation number 2024-3.

1.7. Ethics & Internal Controls

35. The OAC met with the Ethics Officer and the Internal Control Officer twice during the year. In those meetings the OAC reviewed:

1. and endorsed the new ethics strategy to transition the Organisation from a culture of compliance to a culture of shared values and positive behaviours;

2. the Declaration of Interest exercise for 2025, which covered all employees with ‘formal financial roles’, accounting for 62% of all Secretariat staff, and the plan to extend the coverage to 100% of employees for the 2026 exercise; and

3. the results of the Internal Controls Self-Assessment Questionnaire (ICSAQ) for 2025.

36. In 2026, the OAC plans to meet with the Ethics Officer on a quarterly basis to provide support with assessing the impact on organisational performance of the transition to the new ethics strategy.

37. Refer also to Section 2, points 4 & 5.

38. An OAC recommendation on Ethics inherited from the previous OAC which recommended that experts from other entities commit to a level of ethics exigence consistent with the Council of Europe’s Code of Conduct, remained open at the end of the year. The Ethics Officer plans to revise ethics policies, including the standards for representatives from other entities, as part of an appropriately prioritised plan in 2026. Refer also Section 3.3 and Annex B, Recommendation number 2022-1.

1.8. Technology and Information Systems

39. The OAC had a limited focus on Information Technology in 2025 given the transition to a new Chief Information Officer in the second half of the year. The digital transformation initiative at the Council of Europe, in particular Artificial Intelligence (AI) within this transformation, will be an area of increased focus for the OAC in 2026. Refer also to Section 2, point 6.

1.9. Budget Committee

40. In 2026 the OAC plans to build on past interactions with the Budget Committee on areas of common interest with a view to working together in an increasingly complementary manner. Refer also Section 2, point 7.

1.10. OAC Quality Self-Assessment & OAC Terms of Reference (ToR)

41. The OAC carried out its first annual quality self-assessment as part of its commitment to good governance and continuous improvement, using a tailored questionnaire aligned with good practices in other international organisations.

[2] Specific, Measurable, Achievable, Relevant, Time-Bound

42. The results confirmed that a robust policy framework is in place to safeguard the OAC's independence and that most structural and operational requirements were satisfactorily met.

43. Areas for improvement included OAC succession planning, engagement with the Secretary General, performance assessment of the Director of Internal Oversight, timely provision of pre-read documents before OAC meetings, and the OAC's available financial resources.

44. The results will inform the OAC's continuous improvement efforts and support the ongoing strengthening of the OAC's governance and operational effectiveness.

45. Please refer to Section 2, point 8 for further details.

46. In conjunction with the self-assessment, the OAC revised its Terms of Reference (ToR), which were last updated in 2022, and which require review every three years as per Article 7 (iv) of the ToR. The review resulted in proposed revisions to seven of the eight existing articles, and the addition of a ninth new article. The proposed revisions have been submitted to the Private Office, who will lead the consultations within the Council of Europe, and may be discussed with the Secretary General at the next planned meeting with the OAC in June 2026.

47. The OAC will submit the revised ToR to the Committee of Ministers, via the GR-PBA, for review and approval once the consultation process has been completed.

48. Please refer to Section 2, point 9 for further details of the proposed revisions to the OAC ToR.

1.11. <u>OAC Annual Planning & DIO and OAC Annual Reports</u>

49. In accordance with article 5 (i) of the OAC ToR, the OAC has developed an annual planning process to ensure appropriate coverage of its responsibilities, as detailed in Article 2 of the ToR.

50. Please refer to Section 2, point 10 for further details.

51. The process, piloted and refined in 2025, was used to prepare the OAC's 2026 annual plan and identified a deadline conflict in the preparation of the OAC and DIO annual reports. The OAC aims to include a statement in its annual report on the DIO's annual report, in particular with respect to the DIO's overall annual audit opinion. However, given that both annual reports have the same submission deadline, it is challenging for the DIO to finalise its annual report in time for OAC review prior to the submission of the OAC report.

52. Consequently, the OAC is considering staggering its reporting year to run from April to March in order to incorporate and report on the DIO's annual report, including its overall annual opinion. In doing so, the next OAC annual report would exceptionally cover the period from January 2026 to March 2027.

53. Please refer to Section 2, point 11 for further details.

54. The OAC welcomes feedback on this proposal from the Committee of Ministers via the GR-PBA.

1.12. <u>OAC Recommendations</u>

55. Recommendations made by the OAC are in Section C of this report. Section C is further divided into three parts as follows:

- C.1 – 2025 New Recommendations
- C.2 – 2024 Recommendations – Progress Update
- C.3 – Historical Recommendations From 2018 to 2023 – Progress Update

2. ANNUAL REPORT

2.1. External Auditor

External Auditor review of financial statements and risk of fraud

56. The OAC is pleased to report that the EA concluded that no observations or recommendations were required in their assessment of the Council of Europe's financial statements for the year ended 31 December 2024, noting that:

- ✓ the Council has a dedicated team to manage, control, and ensure complete receipt of the budgeted obligatory contributions;
- ✓ the policies in place ensure accurate allocation and recording of contributions;
- ✓ the register of contributions is comprehensive, transactions are correctly documented, and reported balances accurately reflect the amounts due or prepaid;
- ✓ the relevant controls are appropriately designed and effectively implemented.

57. In addition, management informed the External Auditor that there were no cases of fraud in 2024 that would have a material impact on the financial statements.

Value for Money External Audit of the Procurement Process

58. In 2025, the EA conducted a performance audit on the Value for Money of the Procurement Process and found that the decentralised nature of the procurement operations and IT systems diminished the Organisation's ability to exploit procurement opportunities and weakened the control environment. Areas for improvement include:

- Procurement Strategy:

  There is no Organisation-wide procurement strategy or annual procurement planning framework. While a procurement policy exists, it is not supported by an overarching strategic direction, defined performance goals, or standardised implementation practices across Major Administrative Entities (MAEs). Roles and responsibilities associated with procurement oversight and reporting are not clearly defined, reducing accountability and coherence in decision-making.

- Procurement Data:

  The Organisation lacks complete, accurate, and centralised procurement data, limiting the ability to monitor contract status, measure compliance, assess competitiveness, or evaluate procurement outcomes. Data formats, templates, metadata, and classifications differ widely between MAEs, preventing comparison and hindering Organisation-wide visibility. Furthermore, there are no KPIs, or internal controls consistently applied across the procurement cycle, as a result procurement performance cannot be measured.

- Procurement Risk Management and Internal Controls:

  Risk management and internal controls are similarly inconsistent. Although risk registers exist at MAE level, there is no effective second-line oversight to monitor procurement risks Organisation-wide, leading to uneven risk mitigation practices. Internal controls vary by MAE, with no shared standards guiding verification, approval, or contract management.

- Procurement Skills:

  Capability constraints further limit performance. There are too few specialised procurement professionals, and most staff involved in procurement have received limited training, particularly on performance and value-for-money aspects. Training has historically prioritised compliance over strategic procurement or optimisation.

- Procurement Systems:

  The ongoing Source-to-Pay (S2P) project aims to introduce standardised workflows and digital tools but is still at an early stage. Only the payments workflow is currently mandatory, meaning that improvements in standardisation, internal controls, and performance measurement cannot yet be realised. Timelines and governance responsibilities for S2P implementation require clarification to ensure feasibility.

59. To address these findings, seven recommendations were proposed by the EA and accepted by the Council of Europe. All are to be implemented in 2026, except for the recommendation regarding the S2P project, which is to be finalised by the end of 2027.

60. The OAC commends the EA on the Value for Money audit of Procurement and is of the opinion that, although the opportunities identified may not be quick or simple to exploit, the potential impact on cost savings and procurement performance qualify them as being of high importance.

61. However, the OAC is concerned that poor data, a lack of performance monitoring, weak accountability, uneven expertise, decentralised procurement operations and incomplete digital systems, collectively allow irregularities to be concealed and rules to be bypassed without reliable detection. While the audit did not identify specific instances of fraud, in the OAC's opinion, the combination of the weaknesses identified increase exposure to procurement-related misconduct, including conflicts of interest, improper awards, and potential collusive practices, if left unaddressed.

2.2. Evaluation

Evaluation Division Ambition and Leadership

62. In January 2025, a new Head of Evaluation assumed leadership of the division after a 12-month vacancy in the role. Her aim was to foster a stronger evaluation culture throughout the Organisation whereby evaluation is widely used:

- to support evidence-based decision making and
- as an integral input into the Organisation's knowledge streams and the design of new programmes, projects and strategies.

63. The aim of the Head of Evaluation was predicated on not only providing strategic insights, as with the evaluation of the Reykjavik Declaration, but also on using evaluations to provide a foundation of what works, what does not work and why. In developing a stronger evaluation culture, the Council of Europe could step up its efforts to systematically use evaluation results in decision making and in the design of new programmes and solutions to address current and future challenges. Evaluations establish a body of knowledge that includes lessons learned and analysis of trends and patterns in the key factors driving success or underperformance.

64. Unfortunately, the Head of Evaluation's tenure came to an unexpected end with her resignation, effective February 2026. Her departure will make strengthening the evaluation culture more challenging. The impact of her departure should be mitigated as much as possible with short-term measures, and a new recruitment process should be concluded as soon as possible.

Decentralised Evaluations

65. The activities of the Evaluation Division have expanded with the transfer of decentralised action plan evaluations to the DIO in January 2025. In line with this transition, the DIO initiated evaluations of the Azerbaijan, Ukraine, and Armenia action plans. This additional workload requires an appropriate up-front transfer of resources to ensure operational efficiency and independence in managing decentralised evaluations.

66. Despite the efforts made by DIO, challenges remain with a demurral by some of the parties to fully implement OAC recommendation number 2024-4, refer to section 3.2 below for details. This situation hinders and limits DIO's ability to discharge its evaluation responsibilities. The OAC will closely follow the integration of decentralised action plan evaluations under DIO during 2026 and will report accordingly.

Development of Recommendations

67. In the OAC's exchanges with DIO during the year, it was noted that while the implementation of evaluation recommendations is overall satisfactory, there is room for improvement in the quality of recommendations particularly in decentralised evaluations. The process of the development of recommendations could be revisited and strengthened by drawing on good practices from other international organisations.

Consultancy Budgets

68. The OAC's meetings and exchanges with DIO throughout the year have led the OAC to understand that the quality of evaluation consultants and the adequacy of budgets allocated to evaluations, remains an issue to be addressed in 2026. In particular, the balance between the scope, depth and number of evaluation questions, needs to be carefully calibrated across the portfolio to ensure that the quality of evaluation outputs remains high.

Innovative Artificial Intelligence tools

69. The OAC welcomes the Evaluation Division's exploration and use of innovative AI tools at different stages of the evaluation process to enhance evaluation quality and uptake across the Organisation. Initiatives such as the development of automatic analytical tools and evaluation podcasts are promising and should be incorporated as mainstream evaluation activities.

70. In summary, the OAC welcomes and supports the aim to strengthen the evaluation culture such that the Council of Europe fully benefits from the systematic use of evidence, insights and recommendations from evaluations to drive the Organisation's continuous improvement.

2.3. Timely and effective implementation of DIO recommendations

71. DIO has effective mechanisms to monitor the implementation of recommendations. During 2025 the OAC noted that a substantial number of DIO recommendations were accepted by management and the overall majority of them were implemented on time or within reasonable time limits.

72. However, some systemic and strategic recommendations remain difficult to implement and require a co-ordinated approach by multiple stakeholders sharing a common view. Greater homogeneity in the information provided by oversight services is a good practice for facilitating cross-unit comparison and supporting the holistic overview needed to accelerate the implementation of challenging recommendations. In 2026, the OAC will focus more attention on the implementation of overdue and complex recommendations, in collaboration with DIO and the respective stakeholders.

2.4. Ethics Officer

73. The OAC met with the new Ethics Officer twice during the year.

74. The OAC reviewed and endorsed the new ethics strategy, which aims to transition the Organisation from a culture of compliance, centred on adherence to rules and the avoidance of sanctions, to a culture of ethics grounded in shared values and positive behaviours. In order to achieve this objective, the strategy focuses on three priority areas:

- clarity of expectations;
- consistency for impact; and
- the consolidation of ethics management.

75. The Ethics Officer mapped the ethical framework, policies, and standards at the Council of Europe and found them to be comprehensive but fragmented. The immediate focus will be on assessing their effectiveness. Opportunities for consolidation, streamlining and simplification will be addressed later in 2026.

76. The OAC welcomed plans to extend the Declaration of Interest exercise to 100% of employees in 2026. In 2025, the exercise was limited to employees with ‘formal financial roles’ covering only 62% of all Secretariat staff.

77. The OAC also welcomed the Ethic’s Officer’s regular engagement with the Private Office.

78. In 2026 the OAC plans to meet with the Ethics Officer on a quarterly basis, to receive updates on “ethics insights” and to provide support with the monitoring of the effectiveness of the ethics standards, particularly in assessing the impact of the strategic transition on organisational performance.

2.5. Internal Controls

79. The OAC met with the Internal Control Officer twice during the year, to review the results of the Internal Controls Self-Assessment Questionnaire (ICSAQ) and the results of the Declarations of Interest exercise for 2024 (the latter jointly with the Ethics Officer). The OAC expresses its appreciation to the Internal Control Officer for her work and her support of related functions including Ethics and Risk Management within the Council of Europe.

80. The OAC is also monitoring and encouraging the work being performed by the Internal Control Officer to develop an Assurance Map for the Council of Europe, which is planned for completion in 2026.

2.6. Technology and Information Systems

81. The OAC met with the previous Chief Information Officer in June 2025, prior to his retirement, for an update on AI at the Council of Europe and to review the Internal Audit report on Governance and the Use of AI within the Council of Europe. As nine of the 13 related actions were due after the OAC’s final meeting in 2025, and as the new Chief Information Officer had only recently taken up the post, further meetings were deferred until 2026.

82. The digital transformation initiative at the Council of Europe, and in particular AI within this transformation, will be an area of increased focus for the OAC in 2026.

2.7. Budget Committee

83. Some members of the OAC had video conference call interactions with the Budget Committee, collectively and individually with the Chair, during the year, mostly initiated by the Budget Committee, to review the OAC’s 2024 annual report and to discuss areas of common interest, with a view to ensuring the two Committees work together in a complementary manner.

84. In 2026 the two committees are aiming to build on the collaboration with an in-person meeting of both full committees as well as continued smaller group video calls.

2.8. OAC Quality Self-Assessment

85. As part of its ongoing commitment to good governance and continuous improvement, the OAC conducted its first annual quality self-assessment in 2025 conducted on the basis of international good practices. For this purpose, a dedicated questionnaire was developed, tailored to the context of the Council of Europe and aligned with similar instruments used by other international organisations. The results of this self-assessment will inform the OAC’s continuous improvement efforts and support the ongoing strengthening of the OAC’s governance and operational effectiveness.

86. Each OAC member was invited to provide feedback on the questions presented. The questionnaire focused on the following key areas:

1. Existence of a robust policy framework safeguarding the independence of the OAC;
2. Clear definition of the Committee’s structure and composition;

3. Effective management of the OAC, including planning and adequacy of resources;
4. Efficiency and quality of communication with stakeholders;
5. The OAC Annual Report being fit for purpose and consistent with its Terms of Reference (ToR);
6. Assessment of the OAC's performance and follow-up on the related action plan.

Summary of the Self-Assessment Results

87. Most requirements were assessed as being satisfactorily met and there was broad consensus that a robust policy framework is in place to safeguard the independence of the OAC.

88. However, shortcomings were found in the following areas:

a. OAC succession planning;
b. engagement between the OAC and the Secretary General;
c. OAC assessment of the performance of DIO;
d. timeliness of documents forwarded to the OAC for review;
e. the financial resources available to the OAC.

89. In response:

a. **Succession Planning**: The OAC has adopted a succession mechanism to help ensure that not all Committee members retire or stand down in the same year. Accordingly, edits to article 4 of the OAC ToR, Terms of Appointment, have been drafted to reflect the new mechanism.
b. **Engagement with the SG**: The proposed revisions to article 7, Reporting, paragraph (ii) of the OAC ToR provide for meetings with the Secretary General.
c. **DIO Performance Assessment:** Input to the performance assessment of the Director of DIO is pending a determination by the Committee of Ministers, via the GRPBA, on the DIO's interpretation of "The Board" in the context of Internal Audit Independence as per Domain III of the GIAS. See Recommendation number 2024-5 in Section C.2 below for details, specifically in the sample of new responsibilities defined as Essential Conditions under Standard 7.1, 2nd bullet point and Standard 8.3, 2nd bullet point.
d. **Timeliness of Documents to the OAC**: The OAC will reiterate to the DIO the importance of a minimal lead time of two weeks ahead of each committee meeting for the distribution of OAC pre-read materials, consistent with Article 5 of the OAC ToR.
e. **Financial Resources**: The annual planning process now implemented by the OAC will facilitate the timely preparation of a sufficient annual budget for the OAC. Refer also to point 10 below in this section of the report.

2.9. OAC Terms of Reference (ToR)

90. The OAC's ToR were last updated in 2022. Article 7 (iv) states that:

91. "The Oversight Advisory Committee shall review its terms of reference at least every three years and report as appropriate to the Committee of Ministers".

92. The OAC self-assessment, conducted on the basis of international good practices and discussions on the ToRs throughout the year, resulted in the following revisions, in numerical order:

i. Article 2, Role of the Committee, paragraph (vi) – expands the Committee's mandate to report and advise not only on the appointment of the Director of Internal Oversight but also on her/his removal.

ii. Article 4, Terms of Appointment - introduces new provisions to ensure continuity of membership, including the addition of a new Appendix detailing each members' nomination date and mandate termination date.

iii. Article 7, Reporting, paragraph (ii) – now provides for meetings with the Secretary General as well as the issuance of interim recommendations and guidance throughout the year.

iv. Article 8, Resources – incorporates provisions for recourse to outside experts, if needed.

v. Article 9, Indemnification - newly proposed, and

vi. Various other minor amendments.

93. The proposed revisions have been submitted to the Private Office, which will lead the consultations within the Council of Europe, and may be discussed with the Secretary General at the next planned meeting with the OAC in June 2026.

94. The OAC will submit the revised ToR to the Committee of Ministers, via the GR-PBA, for review and approval once the consultation process has been completed.

2.10. OAC Annual Planning

95. In accordance with Article 5 (i) of the OAC TOR, Rules and Procedures, the Committee has developed an annual planning process to ensure appropriate coverage of the responsibilities detailed in Article 2, Role of the committee. The process was piloted and refined in 2025 and was used to prepare the 2026 annual plan.

96. Through a combination of standing agenda items, with differing frequencies per year, from annual to quarterly, and ad-hoc meetings focussing on specific priorities or areas of interest, the OAC plans to meet four times in 2026, in March, June, September and November. The planning process takes into account the work plans and reporting milestones of MAEs, as well as their input to the timing and frequency of OAC engagement to support their initiatives.

97. The annual plan was also informed by the DIO's revised risk-based quadrennial engagement planning, see also Section 3.1 point 2, enabling the OAC to focus on areas presenting the greatest opportunities to advise on the adequacy, effectiveness and efficiency of the Organisation's governance, risk management and internal and external controls.

2.11. OAC and DIO Annual Reports

98. The OAC aims to include a statement in its annual report on the DIO's annual report, in particular with respect to the DIO's overall annual audit opinion. However, given that both annual reports have the same submission deadline, it is challenging for the DIO to finalise its annual report, during one of the busiest times of the year for DIO, in time for OAC review prior to the submission of the OAC report. This challenge is particularly acute for the internal audit function which aims to conclude several audits at or around year-end and for which the results will inform the DIO's annual opinion.

99. Consequently, despite efforts to align planning calendars throughout the year, the OAC's 2025 report does not include a statement on the DIO's annual report. This was also the case in 2024 (refer to Section 1, Summary of The Year at point 10 of the OAC's 2024 report).

100. Accordingly, the OAC is considering staggering its reporting year to run from April to March in order to incorporate, and report in a timely manner, on the DIO's year-end activities and annual report. In doing so, the next OAC annual report would exceptionally cover the period from January 2026 to March 2027.

101. The OAC welcomes feedback on this proposal from the Committee of Ministers via the GR-PBA.

3. RECOMMENDATIONS

3.1. 2025: New recommendations

3.1.1. External assessment of DIO's investigation function

102. The OAC recommended in its 2024 report that the Director of Internal Oversight promptly initiate an external assessment of the investigation function, noting that DIO's investigation function had not undergone an external quality assessment to confirm alignment with the Organisation's legal framework and accepted investigation standards, a practice followed by other multilateral organisations. See also below at Section 3.2, Recommendation number 2024-2. The assessment took place between September and October 2025, and the final report was issued in October 2025. The review was conducted by three external reviewers comprising the:

- Head of Investigations, The Global Fund to fight AIDS, TB, and Malaria;
- Director of Investigations and Counter-Fraud, GAVI, the Vaccine Alliance; and
- Retired former Head of Investigations, European Investment Bank.

103. The reviewers noted the following strengths in the Investigation function:

- accessible reporting channels;
- a transparent and adequate intake and assessment process for allegations;
- evidence-gathering methodology aligned with the Conference of International Investigators (CII) guidelines;[3]
- interview processes consistent with international best practice (apart from the non-retention of audio recordings of witness and subject interviews);
- a robust policy framework for addressing wrongdoing;
- an investigation lifecycle that meets CII standards;
- comprehensive investigation reports supported by evidence.

104. However, the report also highlights several areas for improvement that, in the opinion of the OAC, should not arise in the investigations function of an international organisation such as the Council of Europe. These areas are summarised in the following table:[4]

No	Area	Summary of areas for improvement[2]:
1.	**Retaliation Protections**	Speak-Up Policy provides protection against retaliation in the context of investigations and formal assessments but does not provide protection regarding other interactions with DIO.
2.	**Definitions of Wrongdoing & Fraud**	Definitions are overly complex; elements of proof are unclear; fraud definition includes physical violence and a criminal element, namely "illegal" - which is inappropriate for administrative investigations.
3.	**Right Against Self-Incrimination**	The Council of Europe is a significant outlier as staff under investigation are granted the right "not to incriminate themselves or their spouse or close relative". Thus, subjects of investigation may refuse co-operation which undermines investigations. The reviewers were not aware of any other international organisation with similar non-self-incrimination provisions.
4.	**Automatic Investigation of Supervisors**	Allegations against supervisors automatically escalate to investigation, without objective screening. This leaves open the possibility of managers becoming the subject of a formal investigation which is objectively baseless.
5.	**Sexual Exploitation & Abuse (SEA)**	SEA is not included in the definition of wrongdoing at the Council of Europe.
6.	**Staffing & Resources**	Junior staff are recruited in the investigations function with no investigation experience. Adequate financial and staffing resources are required to handle increased workload and ensure timeliness.
7.	**Investigation Timelines**	No deadlines for screening or preliminary stages.

[3] https://www.ciinvestigators.org/
[4] Summarised synthesis prepared by the OAC.

No	Area	Summary of areas for improvement:
8.	**Trust & Reporting Culture**	Investigators are perceived as isolated. The investigation team would benefit from more actively engaging with staff to build trust. Case volume low relative to 3,500 staff and a procurement budget of €80 to €100M per year; no medical or procurement fraud cases reported.
9.	**Data Protection Practices**	The following requirements are not in line with other international organisations that are bound by similar data protection rules: • the requirement to delete the original audio recordings of witness and subject interviews after making a transcript. Since DIO produces summaries of interviews, the summary may later be challenged and without the original recording, it is not possible to independently verify, and The requirement to delete personal data from assessment and investigation files after 5 and 10 years respectively. This gives rise to the following: • potential impediments to future assessments and investigations of repeated misconduct, • very resource intensive, and • not technically possible given IT's system back-up and recovery process
10.	**Access to Sensitive Personal Data**	There is no formal process to ensure that access to sensitive personal information is properly authorised. Digital forensic requests lack structured approval; unlike EUDPR-governed organisations.
11.	**Investigation Reports**	Comprehensive and sufficiently supported by evidence but too long and repetitive; unclear structure; witness anonymity undermines due process; reports sometimes exceed fact-finding mandate.
12.	**Harassment Investigations**	Policies require updating in order to transfer responsibility for investigation of all allegations of harassment from HR to DIO. Current staff resources in DIO are insufficient to handle increased workload.
13.	**Mandate – ECHR & PACE**	ECHR and PACE dispute DIO's authority to investigate some of their staff.
14.	**Contracts with External Providers**	No investigation-access clauses, contrary to best practice across international organisations
15.	**Investigation Procedures**	No investigations manual; limited templates; inconsistent practices.

105. In the OAC's opinion, the cumulative effect of the areas for improvement risk undermining the integrity, effectiveness, and credibility of the Council of Europe's investigation function. Insufficient retaliation protections, ambiguous definitions of wrongdoing, and the broad right against self-incrimination may discourage co-operation and reporting, thereby limiting effective fact-finding. Automatic escalation of allegations against supervisors and the exclusion of SEA from the definition of wrongdoing create structural accountability vulnerabilities.

106. When considered alongside mandate disputes, data protection constraints, and resource limitations, these issues collectively expose the Organisation to legal challenge, operational inefficiency, and reputational risk.

107. Insufficient resources and unclear timelines may compromise case quality and timeliness While the report stated that interviewees were confident that staff are aware of reporting mechanisms, the review recommends monitoring and strengthened engagement with key stakeholders. Data retention constraints and procedural inconsistencies may create operational and defensibility challenges over time.

108. Taken together, these issues warrant attention to ensure the effectiveness, sustainability, and credibility of the investigation function

Recommendation No. 1:
In light of the above, it is recommended that the Director of DIO develop action plans to address the identified shortcomings and improve the overall integrity of the investigations function. The plan should be developed as a matter of urgency after the March 2026 GR-PBA meeting and no later than 30 April 2026 The action plans should be S.M.A.R.T. and regularly monitored to ensure satisfactory implementation of all action points required to address all Recommendations in the report of the External review.

Initial response by the Secretariat:

109. The management response to the external review of the Investigation function will be presented to the GR-PBA on 26 March 2026. This includes the revision of the legal framework, the streamlining of operations of the Investigation function, and the use of standardised processes. If the management response is accepted by the GR-PBA, it is foreseen that most of the actions will be implemented by 31 December 2026.

Timeframe: 31/12/2026

3.1.2. DIO Risk based engagement selection and planning methodology

110. As part of the OAC's oversight responsibilities, a key focus area during the year was the risk-based planning methodology used by the Directorate of Internal Oversight (DIO) to:

- develop its quadrennial engagement plan in support of the Council of Europe's 4-year programme and budget cycle; and
- to perform an annual calibration of the engagements in the remaining years of the quadrennial plan as the risk and opportunity landscape evolves from year-to-year.

111. In line with the OAC's guidance, this work has resulted in a revised planning methodology that is simpler and grounded in a more intuitive algorithmic logic. The DIO has also introduced enhancements to better accommodate the differing planning considerations applicable to internal audit and evaluation engagements.

112. The OAC welcomes this evolution in the DIO's planning methodology and encourages the DIO to continue refining its planning process with greater consideration to qualitative factors.

113. It is important to note that the planning methodology is intended to produce a directionally reliable "first draft" plan for circulation among key stakeholders to solicit their feedback. Beyond the use of planning algorithms, stakeholder feedback is essential to finalising both the quadrennial plan, and the annual calibration exercise. Such feedback is primarily qualitative in nature and helps to ensure alignment with the Council of Europe's strategic objectives and principal risks to the achievement of those objectives.

114. At a minimum, key stakeholder reviewer groups should formally include the Risk Management Co-ordination Function, to ensure the plan is organisationally and operationally risk-aligned, and, using a similar logic, the DPB to ensure the planned evaluations deliver the greatest possible added value to the Organisation. Feedback on the draft plan should also be formally solicited from the External Auditor, who, drawing on the year-end audit work and performance audits concluded during the year, can provide independent feedback and further strengthen co-ordination with the DIO. Other stakeholders include but are not limited to, the Secretary General and the Private Office, as well as the Heads of the MAEs.

***Recommendation No. 2*: The revised risk-based planning methodology, specifically the new algorithm and the formal stakeholder review of the draft plans, both the quadrennial and the annually calibrated plans, should be codified in the Audit Manual as part of the planned revisions for the new GIAS but in any case, no later than December 2026, ahead of the next internal audit External Quality Assessment due in 2027. The appropriate corresponding revision should be made to the Evaluation Manual.**

Initial response by the Secretariat:

115. The internal audit function has included the review of “compliance with GIAS” in its work programme for 2026. This will include an update of the internal audit manual which, in line with Standard 9.4 Internal Audit Plan, will provide explanations as to the risk-based methodology used.

Timeframe: 31/12/2026

3.1.3. Responsibility for Fraud Risk Assessments (FRAs)

116. As noted in the External Review of the Investigation function, DIO has undertaken various activities to increase fraud awareness within the Council of Europe, including awareness training and the conduct of Fraud Risk Assessments (FRAs).

117. However, several issues were identified with the FRA methodology, which has recently been outsourced to an external service provider. In particular, the descriptions of existing mitigation measures were found to be overly broad and insufficiently reflective of actual internal controls. Additionally, the FRAs do not provide recommendations for addressing identified risks. It was also noted that current FRAs focus solely on vertical pillars and do not include cross-cutting assessments.

118. The reviewers stated: “The review does not consider that the conduct of these assessments should remain with the Investigations Division. Rather, fraud risk is a management responsibility, as stated in the Council of Europe’s Code of Conduct.”

119. The OAC supports this view and had previously advised DIO - prior to the External Review - that responsibility for FRAs should be transferred to a second-line function within the Council of Europe. This view is shared by DIO.

***Recommendation No. 3*:**
Responsibility for Fraud Risk Assessments should be transferred to an appropriate second-line function within the Council of Europe as soon as practicable and no later than 31 March 2026.

Initial response by the Secretariat:

120. DGA will consider possible options and make necessary arrangements.

Timeframe: 30/06/2026

3.2. 2024 Recommendations – Progress update

121. Of the five OAC recommendations in 2024, one was implemented during the year whilst the other four remain open. They are summarised as follows:

3.2.1. Recommendation 2024-1 – Investigation of Harassment

122. “The intake, review and investigation of complaints of harassment should be centralised in DIO during the course of 2025 with the necessary resources allocated to DIO to support this transition. Resources should include budget for additional capacities such as external harassment investigations, under the guidance of DIO, if needed”

Update 2025

123. Progress was made in updating the legal framework; however, human resource constraints within the investigation function may delay full implementation.

124. This recommendation remains open.

Response by the Secretariat (February 2026):

125. The drafting work involved in amending the legislative framework is currently underway and will be followed by consultations with the relevant stakeholders. DGA is hopeful that the amended legislative framework will enter into force this semester.

Timeframe: 30/03/2026

3.2.2. Recommendation 2024-2 – External Assessment of the Investigation Function

126. "The Director of Internal Oversight should promptly initiate an external assessment of the investigation function, with the goal of completing the assessment by 30 September 2025".

Update 2025

127. The OAC is pleased to report that the external assessment took place in 2025. This recommendation is closed. However, see new recommendation no.1 above in section 3.1.

3.2.3. Recommendation 2024-3 - Strategic risk management reporting

128. "The SMG should periodically identify and discuss the top emerging risks and the main obstacles to the implementation of the 2024–2027 Programme and Budget derived from the Reykjavik Declaration. It was further recommended that a top-down process be implemented to identify the top 3–5 strategic risks. S.M.A.R.T. mitigating action plans should then be developed to address the strategic risks and, progress on the implementation of the actions should be formally monitored through periodic reports and discussed at each review".

Update 2025

129. The SMG, led by the Secretary General (SG), met in September 2025 to conduct the first top-down strategic risk review, with a focus on emerging threats. The review identified the following three major risk themes: political & technological, the crisis of democracy and the erosion of the rules-based order. Specific risks identified included misinformation, disinformation, trust erosion, technological threats (cyber-attacks), and environmental and health threats. These risks are now captured in the Organisational Risk Register.

130. The Secretary General highlighted the importance of regular, forward-looking discussions and reaffirmed his personal commitment to strategic risk management. Senior managers agreed on the need for ongoing strategic reflection to ensure the Council of Europe remains agile, prepared, and effective in a fragmented global context.

131. The OAC welcomes the progress made and agrees on the importance of, and need for ongoing periodic reviews and reporting with appropriate frequency throughout the year. These reviews should not only monitor progress in implementing agreed S.M.A.R.T mitigating action plans but should also continue to identify new and emerging strategic risks in a world that is changing at an ever-increasing pace. The next review meeting is planned for March 2026. The OAC encourages the SMG to aim for two review cycles in 2026, encompassing progress in the implementation of the mitigating actions, the identification of new emerging risks, and the reporting of the outcomes supported by the Organisational Risk Register.

132. This recommendation therefore remains open.

Response by the Secretariat (February 2026):

133. In September 2025, the Senior Management Group (SMG) conducted the first top-down strategic risk review, with a focus on emerging threats. The review identified the following three major risk themes: political & technological, the crisis of democracy and the erosion of the rules-based order. Specific risks identified included misinformation, disinformation, trust erosion, technological threats (cyber-attacks), and environmental and health threats. These risks are now captured in the Organisational Risk Register.

134. On this occasion, the Secretary General highlighted the importance of regular, forward-looking discussions and reaffirmed his personal commitment to strategic risk management. Senior managers also agreed on the need for ongoing strategic reflection to ensure the Organisation remains agile, prepared, and effective in a fragmented global context.

135. Since then, the SMG has continued its strategic reflection on new emerging risks.

136. For instance, at its meeting on 13 November 2025, the SMG identified the need to channel discussion on migration constructively in the face of strong pressure and lack of consensus, in order to mitigate the risk of a weakening of the Convention system. The organisation of an informal conference of Justice Ministers on this matter in Strasbourg on 10 December constituted a strong mitigating action in this respect.

137. At its meeting on 3 February 2026, the SMG held an open discussion on the role of the Council of Europe in the current European and global context. On this occasion, the Secretary General recalled that the SMG must fully play its role as a centre for strategic reflection, both on the rapid evolution of the international environment and on the positioning of the Council of Europe within this context. He also recalled that the Council of Europe is no longer simply pursuing a logic of supporting progress but is now faced with the need to resist regressive trends, which requires an adaptation of its stance and methods, particularly regarding monitoring.

138. The periodic strategic risk review at senior management level, notably on emerging risks facing the Organisation, will continue in 2026. The reporting of the outcomes will also be supported by the Organisational Risk Register 2026 (to be updated in spring).

3.2.4. <u>Recommendation 2024-4 - Decentralised evaluations</u>

139. "In consultation with DPB, consolidate all action plan evaluations under DIO: The OAC recommended that the evaluation of all action plans is consolidated under DIO, and that DPC allocate the necessary resources to DIO to support this consolidation. DIO and DPC should aim to complete the transition during 2025.

140. Collaborative development of project and action plan standards: The OAC recommended that DPC and DIO jointly revise and update normative documents, including the Evaluation Policy, the Project Management Methodology Manual and the Evaluation Handbook. DIO and DPC should aim to complete the revisions during 2025.

141. Strategic Collaboration, in consultation with DPB: The OAC recommended that DPC, DIO, the Directorate General Human Rights and Rule of Law, and the Directorate General of Democracy and Human Dignity convene to establish an effective framework, aligned with international standards, to commission, design and implement decentralised evaluations. The directorates and major administrative entities concerned should aim to establish the framework during 2025".

<u>Update 2025</u>

142. Despite universal agreement on the above recommendation in 2024, and the efforts made by DIO, DPC and DPB, there remain challenges and a demurral to making this agreement happen to the extent that the recommendation prescribes.

143. While funds are reserved for evaluation by DPC, there have been delays in the up-front transfer of budget from DPC to DIO and a limitation of the allocation of sufficient funds for completing some of the evaluations.

144. Also, collaboratively developed action plan standards have not yet been included in the Project Management Methodology Manual and the Evaluation Handbook.

145. Finally, part c of this recommendation has not been achieved as the DPC, DIO, the Directorate General Human Rights and Rule of Law, and the Directorate General of Democracy and Human Dignity have not established a complete framework to conduct decentralised evaluations aligned with international standards.

146. The OAC will facilitate an additional meeting in March 2026 to support progress in completing and closing this recommendation.

Response by the Secretariat (February 2026):

147. The DIO assumed responsibility for conducting Action Plan evaluations as of 2025. In line with its new mandate, the DIO completed the evaluation of the Azerbaijan Action Plan and initiated the evaluations of the Ukraine and Armenia Action Plans. The budgets for the Action Plan evaluations continued to be held and managed by the DPC, while the DIO served as the evaluation manager.

148. After discussions with DPC for future action plan evaluations, funding will be transferred in advance.

149. Normative evaluation documents and the PMM handbook have not been revised. This work is on hold whilst several decisions are pending regarding the framework for decentralised evaluation practice (see c below).

150. The DIO led discussions with representatives from the Major Administrative Entities on decentralised evaluations in the Council of Europe and the most appropriate framework for making strategic choices of what to evaluate and mechanisms for ensuring quality and utility. Options were presented for discussion including the use of criteria and/or financial threshold triggers. DIO is tasked with developing further options, drawing on data pertaining to the level of mandatory evaluations / donor requirements and spend on evaluation in the MAEs. The proposed timeframe assumes a quick hiring of a new Head of Evaluation.

3.2.5. Recommendation 2024-5 - Internal Audit Function - Revised internal audit standards and Internal Audit independence

151. The Institute of Internal Auditors' (IIA) standards were revised with effect from January 2025. The new standards seek to, *inter alia*, enhance the independence of the internal audit function. The OAC recommended that DIO conduct a gap analysis between the new and the previous standards to inform an appropriate OAC recommendation to the Secretary General and Committee of Ministers in 2025.

Update 2025

152. As part of its ongoing discussions with the DIO on the implementation of this recommendation, the OAC asked the DIO

> "…*to perform a detailed gap analysis of the 9 standards in principles 6, 7 and 8*. *We'd like you to pay particular attention to any gaps to the essential conditions, both for senior management as well as the board, given the underlying thrust of Domain III, and the OAC's original concern about Internal Audit independence*.
>
> *Much of your analysis and action plans will depend on your assumptions and proposals with respect to the following three fundamental questions:*
>
> 1. *How should the new IIA standards be interpreted and applied at the Council of Europe, considering your charter and the realities of a multi-lateral organisation like the Council of Europe?*
>
> 2. *Who is the Chief Audit Executive (CAE) at the Council of Europe in the context of the new IIA standards?*
>
> 3. *Who/ what is the board and who/ what is the audit committee* (*the Audit Committee being the proxy for the board in the IIA standards) at the Council of Europe, in the context of the new IIA standards?"*

153. The OAC also requested "benchmarks to comparable organisations, such as UNESCO, OSCE, OECD and WIPO and GAVI, to see how they are applying the new standards."

<u>The DIO's replies are as follows:</u>

1. *How should the new IIA standards be interpreted and applied at the Council of Europe, considering your charter and the realities of a multi-lateral organisation like the Council of Europe?*

154. "At this moment in time, there is no clear-cut answer to this question."

155. Benito Ybarra, Executive Vice President of Global Standards, Guidance & Certifications at the IIA, when talking at the 54th meeting of the RIAS in the Hague on 15 October 2025, acknowledged that the **IIA had not sufficiently taken into account the situation of multilateral organisations in the new GIAS** and was aiming to interact with representatives of such organisations to produce appropriate IIA implementation guidance thereon.

156. To help address this issue, the UNRIAS Working Group 5 on the Standards hopes to draw up a position paper on governance structures in multilateral organisations versus the public sector and the private sector. In their mind, the ideal is a functional reporting line to the governing body; the second-best option would be to a subsidiary of the governing body or oversight committee, and the least preferred option would be to the head of the respective secretariat. The DIO will aim to keep abreast of the discussions in the UNRIAS Working Group 5.

157. The DIO will contact the French chapter of the IIA (IFACI), requesting guidance on these matters.

158. In the meantime, it will comply with the new Internal Audit standards, now referred to as the Global Internal Audit Standards (GIAS) to the extent possible and make any necessary adjustments once the aforementioned clarifications are obtained.

159. The next quality assessment of the Internal Audit function is foreseen for 2027"

2. *Who is the Chief Audit Executive (CAE) at the Council of Europe in the context of the new IIA standards?*

160. "The Director of Internal Oversight was previously known as the "Internal Auditor" under Instruction No. 52 of 1 October 2005 – Internal Audit Charter.

> Resolution CM/Res(2022)13 on enhancement of internal oversight functions, in particular with regard to evaluation, audit and investigation resolved that:
>
> […]
>
> 1. The Internal Oversight Charter appended to this resolution shall replace Instruction No. 52 of 1 October 2005 – Internal Audit Charter.
>
> 2. Part V of the Financial Regulations shall henceforth be entitled "Internal Oversight".
>
> 3. In Article 66 of the Financial Regulations concerning the appointment of the Internal Auditor, the term "Internal Auditor" shall be replaced by "Director of Internal Oversight" and reference made to the Internal Oversight Charter. In order to ensure the independence of the Director of Internal Oversight in carrying out the mandate of the Directorate of Internal Oversight, he or she shall be appointed for a non-renewable period of fixed duration. […]"

161. DIO is therefore of the opinion that the Director of Internal Oversight should be considered the Chief Audit Executive in the context of the new GIAS"

3. *Who/ what is the board and who/ what is the audit committee (the Audit Committee being the proxy for the board in the IIA standards) at the Council of Europe, in the context of the new IIA standards?*

162. “Domain III of the GIAS defines the “board” as “the **highest-level body charged with governance**, such as a board of directors, an audit committee, a board of governors or trustees, a group of elected officials or political appointees, or another body that has authority over the relevant governance functions. In an organisation that has more than one governing body, “board” refers to the body/bodies authorised to provide the internal audit function with the appropriate authority, role, and responsibilities. If none of the above exist, “board” should be read as referring to the group or person that acts as the organisation’s highest-level governing body. Examples include the head of the organisation and senior management.

163. In the IIA Standards and Guidance Tool – Guide to Customizing the Model Internal Audit Charter for Public Sector Use, it states that “This definition accommodates the public sector context by recognising that other roles or titles may be responsible for governance. For the purposes of this tool, the term “governing body” is used and may be customised.”

164. **At the Council of Europe, the “Board” is the Committee of Ministers i.e. its statutory decision-making body**. Its role and functions are broadly defined in Chapter IV of the Statute. It is made up of the Ministers for Foreign Affairs of member States. The Committee meets at ministerial level once a year and at Deputies' level (Permanent Representatives to the Council of Europe) weekly. The conduct of meetings is governed by the Statute and Rules of Procedure. The Ministers’ Deputies are assisted by a Bureau, **rapporteur groups**, thematic co-ordinators and ad hoc working parties. The rapporteur groups prepare decisions for the Committee of Ministers for adoption, ideally without debate.

165. The Committee of Ministers approved the Charter of the Directorate of Internal Oversight in 2022. (cf. CM/Del/Dec(2022)1437/11.1b); it approved the appointment of the Director of DIO in 2023 (cf. CM/Del/Dec(2023)1460/1.3) and approves the DIO’s staff and non-staff appropriations (as part of the Council of Europe’s Programme and Budget).

166. The **GR-PBA (Programme, Budget and Administration)** is the Rapporteur Group in charge of Internal Oversight. It is this same Rapporteur Group who reviews the annual reports of the Oversight Advisory Committee, and the follow-up to its recommendations.

167. In line with its decision-making authority, the DIO is of the opinion that the Committee of Ministers is “the Board” in the context of Domain III of the new GIAS”.

3.2.6. Benchmark results

<table>
<tr><th colspan="7">Benchmark results</th></tr>
<tr><th colspan="7">Organisations with the same oversight structure as the CoE
i.e. combining the 3 functions (audit, evaluation and investigation)</th></tr>
<tr><th>No.</th><th colspan="3">No.</th><th colspan="3">%</th></tr>
<tr><td>49</td><td colspan="3">16</td><td colspan="3">32,65%</td></tr>
<tr><th colspan="7">Out of these 16:</th></tr>
<tr><th colspan="7">Reporting line of the CAE</th></tr>
<tr><th>Benchmarked against organisations with the same oversight structure</th><th colspan="2">Organisations with no publicly available information regarding on the CAE's reporting line</th><th colspan="2">Organisations where the CAE reports to the Head of the Organisation</th><th colspan="2">Organisations where the CAE has a dual reporting line
(Head of Organisation + Audit/Oversight (Advisory) Committee</th></tr>
<tr><th>No.</th><th>No.</th><th>%</th><th>No.</th><th>%</th><th>No.</th><th>%</th></tr>
<tr><td>16</td><td>1</td><td>6,25%</td><td>11</td><td>68,75%</td><td>4</td><td>25,00%</td></tr>
<tr><th colspan="7">Nature of audit (or assimilated) committee</th></tr>
<tr><th>Benchmarked against organisations with the same oversight structure</th><th colspan="2">Organisations with no publicly available information</th><th colspan="2">Organisations that have an audit committee (or an assimilated committee) that emanates from the Organisation's governing body</th><th colspan="2">Organisations that have an independent audit committee (or assimilated committee) that reports to the governing body or to the Head of Organisation (in the absence of a governing body)</th></tr>
<tr><th>No.</th><th>No.</th><th>%</th><th>No.</th><th>%</th><th>No.</th><th>%</th></tr>
<tr><td>16</td><td>1</td><td>6,25%</td><td>9</td><td>56,25%</td><td>6</td><td>37,50%</td></tr>
<tr><th colspan="7">Role of audit (or assimilated) committee</th></tr>
<tr><th>Benchmarked against organisations with the same oversight structure</th><th colspan="2">Organisations where the audit (or assimilated) committtee has an advisory role</th><td colspan="4" rowspan="3">List of organisations with the same oversight struture as the CoE:
AIIB, AU, IAEA, IOM, ITU, OPCW, OSCE, UNESCO, UNHCR, UNIDO, UN-OIOS, UNRWA, WIPO, WMO, WTO</td></tr>
<tr><th>No.</th><th>No.</th><th>%</th></tr>
<tr><td>16</td><td>16</td><td>100%</td></tr>
</table>

The OAC's position on DIO's responses is as follows:

168. The OAC supports the responses and follow-up actions proposed by the DIO in relation to questions 1 and 2 above.

169. With respect to question 3, the OAC is not certain that the DIO's interpretation of "the Board", in the context of Domain III of the new GIAS, and in particular with respect to the new responsibilities imposed on "the Board" via the new Essential Conditions in Domain III and as they relate to the Internal Audit function within DIO, is consistent with the interpretation the Committee of Ministers (CM) might endorse.

170. Moreover, the DIO's interpretation lacks a sufficiently developed analysis and proposal as to which levels within the CM hierarchy (namely the CM, Permanent Representatives/Deputies, and Rapporteur Groups – specifically the GR-PBA) would or should accept the new responsibilities defined as Essential Conditions in Domain III in the GIAS – see sample of salient new responsibilities at the end of this recommendation.

171. With respect to the benchmarking results, in organisations where the CAE has a dual reporting line, this typically consists of a functional reporting line to the Audit/Oversight Advisory Committee and an administrative reporting line to the head of the organisation. This arrangement is consistent with the interpretation of Standard 1110, Organisational Independence, under the previous version of the standards (which the new standards now seek to strengthen via Domain III).

172. Given the DIO's interpretation of "the Board", the OAC recommends that the DIO engages with the CM, as required by Domain III of the GIAS, to validate the DIO's interpretation in advance of the next EQA of the Internal Audit Unit due in 2027.

173. Domain III requires that the chief audit executive meets with the Board (and senior management) as follows:

> *"The chief audit executive **must** discuss this domain with the board and senior management. The discussions should focus on:*
> […]
> *The essential conditions outlined under each of the standards in Domain III: Governing the Internal Audit Function.*
> *The potential impact on the effectiveness of the internal audit function if the board or senior management does not provide the support outlined in the essential conditions.*
> *The discussions are needed to inform the board and senior management about the importance of the essential conditions and to gain alignment among their respective responsibilities."*

174. This recommendation therefore remains open.

Sample of salient new responsibilities defined as Essential Conditions in Domain III of the GIAS:

175. Standard 6.3: Board […] Support

- Meeting periodically with the CAE in sessions without the senior management present;
- Regular direct communication with the CAE;
- Championing the internal audit function.

176. Standard 7.1: Organisational Independence

- Establish a direct reporting relationship with the CAE and the internal audit function to enable internal audit to fulfil its mandate;
- Provide input to senior management to support the performance evaluation […] of the CAE;
- Provide the CAE with opportunities to discuss significant and sensitive matters with the board, including meetings without senior management present.

177. Standard 7.2: CAE Qualifications

- Approve the CAE's roles and responsibilities and identify necessary qualifications, experience, and competencies to carry out these roles and responsibilities.

178. Standard 8.1: Board Interactions

- Gain an understanding of the effectiveness of the organisation's governance, risk management, and control processes based on the results of internal audit engagements and discussions with senior management;
- Communicate the Board's perspective on the organisation's strategies, objectives and risks to assist the CAE with determining internal audit priorities.

179. Standard 8.2: Resources

- Discuss with the CAE, at least annually, the sufficiency, both in numbers and capabilities, of the internal audit resources to fulfil the internal audit mandate and achieve the internal audit plan.

180. Standard 8.3: Quality

- Discuss with the CAE the quality assurance and improvement programme, as outlined in Domain IV: Managing the Internal Audit Function;

- Approve the internal audit function's performance objectives at least annually;

- Assess the effectiveness and efficiency of the internal audit function, including:

  - conformance with the Standards, laws and regulations;
  - ability to meet the internal audit mandate;
  - progress towards the completion of the internal audit plan;
  - considering the results of the internal audit function's quality assurance and improvement programme;
  - The extent to which the internal audit function's performance objectives are being met.

181. Standard 8.4: External Quality Assessment

- Discuss an independent external quality assessment with the CAE;

- Review and approve the CAE's plan for the performance of an external quality assessment, covering at a minimum:

  - The scope and frequency of assessments;
  - The competencies and the independence of the external assessor(s) […].

- Require and approve the CAE's action plans to address identified deficiencies and opportunities for improvement;

- Approve a timeline for completion of the action plans and monitor the CAE's progress.

Response by the Secretariat (February 2026):

182. Since the last meeting of the OAC, the DIO has engaged with the UNRIAS working group on governance (and shared the DIO's analysis with them), had preliminary discussions with IFACI Certification (11 December 2025 and 13 February 2026) and has a further meeting set for 13 March 2026. This work aims to ascertain to what extent the standards are applicable to multilateral organisations, and determine what adjustments, if any, need to be made.

3.3. Historical Recommendations from 2018 to 2023 – Progress Update

183. The OAC inherited a number of open recommendations dating back to 2018 from the previous OAC. Progress in 2024 enabled consolidation and closure of a number of these recommendations, leaving nine open at the start of 2025. Only the following two remain open at the end of the year:

- more emphasis on accountability in evaluations; and

- a level of ethics exigence for experts and representatives from other entities consistent with the level of the Code of Conduct of the Council of Europe.

184. Seven other recommendations, relating to Internal Audit (x 3), Management (x 2), Ethics (x 1) and Evaluation (x 1) have been implemented, closed or found to be obsolete during the course of 2025.

185. Refer to the tables in Annex A for details.

Joe Ioculano Chairperson	Maxine Manditsch Member	Adan Ruiz Member	Catherine Franzel Member	Ali Güçlü Member

4. ANNEX A – OAC recommendations pre-2024

4.1. In Progress

Year of report	Rec no	Recommendation	Assessment of the Secretariat	OAC observations
2019	12	The OAC recommends that DIO puts more emphasis on accountability, in terms of assessing how the evaluated entities contribute to individual or organisational objectives and on identifying success factors or reasons for the lack of results.	**June 2025:** Historically evaluations were more about identifying “learnings” than assessing if the desired results had been achieved. **February 2026:** A definition of what constitutes as ‘more emphasis’ was presented to and accepted by the OAC in its November 2025 meeting. An overall target was set as ‘By the end of 2026, increase the organisation’s accountability focus in its evaluations by a) ensuring that at least 80% of evaluations identify accountability as a key purpose and b) publishing 100% of evaluation reports within two months of completion and c) ensuring that 100% have documented management responses and follow up.” **Timeframe: 31/12/2026**	**June 2025**: The recommendation does not define what “more” means such that its implementation can be assessed. **Nov 2025:** The Head of Evaluation provided the OAC with an excellent SMART definition of “more accountability”. Moreover, a target has been set of at least 80% of evaluations focusing on accountability by the end of 2026. In progress.
2022	1	The Secretariat should take further initiatives to ensure, to the largest extent possible, that experts and representatives from entities, such as intergovernmental committees, commit to a level of ethics exigence consistent with the level of the Code of Conduct of the Council of Europe, when participating in its activities. Such requirements could be formulated in a specific Code.	**Nov 2025**: In May 2025, an overview mapping the ethical standards, policies and related normative instruments applicable to all involved in Council of Europe activities was shared with the OAC. The second step was to collect applicable standards that were not publicly available. All Council of Europe sub-entities with monitoring or co-operation responsibilities were consulted and additional standards collected. This exercise has brought to light numerous existing standards across participants in Council activities. During the OAC meeting of Nov. 2025, it was agreed to shift the priorities of the Ethics Office from collecting and reviewing the universe of ethics policies and standards at the Council of Europe, to monitoring the effectiveness of the ethics framework already in place and the training to support it.	**Nov 2025:** In progress as an appropriately prioritised part of the new Ethics Strategy.

			Consequently, the Ethics Office will complete the mapping and identify any critical gap in standards by the end of 2026. **January 2026:** In May 2025, a first map overview of ethical standard instruments applicable to all involved in the Council of Europe activities was shared with the OAC. The second step was to collect applicable standards that were not publicly available. All Council of Europe sub-entities with monitoring or co-operation responsibilities have been consulted and additional standards collected. This exercise has brought to light numerous existing standards across participants in Council activities. During the OAC meeting of Nov. 2025, it was agreed to shift the priorities of the Ethics Office from standards to monitoring of the effectiveness of the ethics framework and training. Consequently, the Ethics Office will complete the mapping and identify any critical gap in standards by the end of 2026. **Timeframe: 31/12/2026**	

4.2. Implemented, closed or obsolete

Year of report	Rec no	Recommendation	Assessment of the Secretariat	OAC observations
2020	2	The Secretary General should ensure that the new whistle-blowing rules within the Organisation (and by consequence the Terms of Reference of the Ethics Office) foresee that the Ethics Office has the ability to assess and offer protection to internal complainants who may have been subject to retaliatory measures by other staff.	**Nov 2025**: The mandate of the Ethics Officer was approved by the Secretary General on 25 October 2023 and includes the following area of responsibility: "…provides advice on protective measures to be taken in the context of prevention of risk of retaliation for the protection of reporting persons (whistle blowers) and other categories of persons who shall be protected from retaliation pursuant to the Speak Up Policy (Art. 2.1(iii))." No other action is warranted.	**Nov 2025:** The recommendation is closed.
2020	18	DIO should do quality assurance of decentralised evaluations, including reviewing the selection of consultants, the terms of reference for evaluations and evaluation reports.		**Nov 2025:** Replaced by recommendation 2024-4, section C.2 of the report. Obsolete.
2020	22	The OAC recommends that needs of and opportunities for reforms in substantive areas of the Organisation are considered in the development of the medium-term strategic framework.	Implemented	**Nov 2025:** Reforms have been captured in the 2024-2027 Programme and Budget based on the Reykjavik Declaration. The recommendation is closed.
2019	9	The OAC recommends that DIO's internal audit function, in its continued development of the risk-based audit approach, prioritises the Organisation's evolving and high-level risks, including risks to the achievement of strategic objectives.		**Nov 2025:** Replaced by recommendation no.2, section C.1 of the report. Obsolete.
2019	10	The OAC recommends that DIO's internal audit function focuses attention on the governance and risk management processes when developing the scope and objectives of individual audits.	Implemented	**Nov 2025:** Subsequently addressed. Refer also to EQA performed in 2022 at p.44, Standards 2100 to 2130: Nature of Work. The recommendation is closed.

2019	14	Council of Europe management need to take the lead in promoting an evaluation culture and in ensuring that managers and staff collaborate with DIO and fulfil their obligations in the evaluation process.	Several initiatives aimed at promoting an enhanced evaluation culture within the Organisation were undertaken to further to recognise the importance of evaluation as a key accountability and learning mechanism. The DIO regularly interacts with Senior Staff to raise the awareness about evaluation culture. However, the DIO is not in a position to speak for senior management.	**Nov 2025**: It would be great to see MAEs reaching out to the Evaluation function for input and support when designing new Action Plans and Projects. Although this recommendation is for management, it can be replaced by the revised and "In-Progress" point 2019-12 in this Annex. Obsolete.
2018	5	The OAC recommends that DIO's internal audit function in its risk-based audit approach give higher priority to address the Organisation's evolving and high-level risks, including risks to the achievement of strategic objectives.		**Nov 2025:** This point was originally replaced by point 2019 -9 (see above in this table) and subsequently replaced by recommendation no.2, section C.1 of the report. Obsolete.

5. ANNEX B

Resolution CM/Res(2022)4
Terms of reference of the Oversight Advisory Committee

The Committee of Ministers,

Determined to strengthen further internal and external control mechanisms which are essential for ensuring effective and efficient management and governance of the Council of Europe;

Having regard to the recommendations and comments of the External Quality Assessment of the Internal Audit Function and the Peer Assessment of the Evaluation Function as well as to the reports of the Oversight Advisory Committee including and up to the end of the 2020 tenure;

Having regard to Resolution CM/Res(2018)5 on the terms of reference of the Oversight Advisory Committee;

Recognising the need for enhancing the Council of Europe oversight mechanisms to provide the member States with assurances that the Organisation's controls and risk management are in place and operating;

Recognising the need for further strengthening the contribution of evaluation within the Organisation;

Considering that the terms of reference of the Oversight Advisory Committee should be reviewed every three years, reflect international best practice and allow an ever greater contribution to improving the effectiveness, efficiency and governance of the Organisation;

Considering that the terms of reference of the Oversight Advisory Committee should more accurately reflect and communicate its role and its various high-level oversight functions,

1. adopts the terms of reference of the Oversight Advisory Committee contained in the appendix to this resolution;

2. decides that the administrative costs of the Oversight Advisory Committee shall continue to be funded through the Ordinary Budget;

3. agrees that Resolution CM/Res(2018)5 will be replaced by the present resolution from the date of its adoption.

Appendix to Resolution CM/Res(2022)4

Terms of reference of the Oversight Advisory Committee of the Council of Europe

1. Guiding principle

An Oversight Advisory Committee shall be established by the Committee of Ministers to provide an independent advisory function as defined in Article 2 below.

The work of the Oversight Advisory Committee shall be conducted in accordance with internationally accepted best practices and in compliance with Council of Europe policies, rules and regulations.

In performing their functions, the members of the committee shall neither seek nor receive instructions from any government authorities. They shall act fully independently on any individual Council of Europe bodies and structures, and shall be guided solely by their expertise and professional judgement, with due regard to the relevant decisions of the Committee of Ministers.

2. Role of the committee

The Oversight Advisory Committee shall serve in an expert advisory capacity and report to the Committee of Ministers and advise the Secretary General, as appropriate, within the limits of his or her responsibilities:

(i) on the scope, adequacy, effectiveness and efficiency of the Organisation's governance, risk management and internal and external control, including policies, processes and systems related to them; on the content of the draft annual or multiannual work programmes and related budgets of the evaluation, investigation, internal and external audit and ethics functions; on the timely and effective implementation of audit and evaluation recommendations; and on the independence, effectiveness, credibility, efficiency and added value of the internal oversight functions;

(ii) In order to ensure the adequacy of the work programmes in fulfilling the mandate of the Directorate of Internal Oversight, the Oversight Advisory Committee may signal, through a specific report to the Committee of Ministers and/or the Secretary General, its observations and advice on the work programmes;

(iii) on the quality of financial statements and reports, and on the implications of issues and trends apparent therein;

(iv) on all corporate governance issues relating to the system of internal and external controls and its performance; on the systems established by the Council of Europe to maintain and promote staff values and to ensure compliance with applicable regulations and standards of integrity and ethical conduct in order to prevent conflict of interest and unlawful conduct; as well as on the processes implemented for preventing fraud and handling and investigating fraud allegations;

(v) on any matters of policy requiring corrective action and improvements in the area of controls, including appraisal of policies, procedures, evaluation, audit, investigation, ethics and antifraud activities, and risk management. Such advice should be sought by the Secretariat when preparing any significant changes in policy within the areas set out in the Terms of Reference of the Oversight Advisory Committee;

(vi) on the appointment of the Director of Internal Oversight.

(vii) In accordance with the Deputies' decision of 8 July 2009 (CM/Del/Dec(2009)1063/11.2) amending the procedure for the appointment of the External Auditor, the Oversight Advisory Committee shall provide an advisory opinion to the Committee of Ministers on the conformity, of the candidatures received, with the selection criteria.

3. Membership of the committee

(i) The Oversight Advisory Committee shall be composed of five members, who shall collectively possess relevant professional, financial, managerial and organisational qualifications, with senior-level expertise in accounting and financial reporting, auditing, evaluation, organisational governance and accountability, risk management, internal control, fraud prevention, ethics and investigation. Membership of the Oversight Advisory Committee should be balanced in terms of gender and geographical areas to the full extent practical.

(ii) The members of the Oversight Advisory Committee shall be fully independent of the Council of Europe and national governments of the Council of Europe member States. While members of the committee, they shall not hold a position nor engage in any activity that could impair their independence from the Council of Europe or other entities maintaining a working relationship with the Organisation. While members of the committee and for a period of two years prior to appointment, neither they nor members of their family shall be employed by the Council of Europe. Members of the committee will not be eligible for employment with the Council of Europe for a period of two years immediately following the last day of their tenure on the Oversight Advisory Committee. The members of the committee shall sign conflict of interest declarations in relation to private, financial and other interests, in a form required by the Council of Europe, on appointment and annually.

(iii) The Committee of Ministers shall appoint the five members of the Oversight Advisory Committee upon proposal of member States; the Secretary General may propose one candidate.

(iv) The members of the committee shall elect the chairperson, who will serve in that capacity for a term of one year, renewable twice. Other parties may be requested to attend the meetings of the committee for specific agenda items but they shall not be members of the committee.

(v) The Oversight Advisory Committee shall review the rules and procedures for selecting candidates every two terms and may advise the Secretary General on the rules and procedures for selecting candidates to be nominated to serve on the Oversight Advisory Committee to ensure a composition in line with Article 3 para (i).

4. Terms of appointment

The members of the Oversight Advisory Committee shall serve for a term of three years, renewable once.

5. Rules and procedures

(i) The Oversight Advisory Committee shall decide on its own rules of procedure and communicate them to the Committee of Ministers. It shall normally meet for its regular sessions three times a year. Any three members shall constitute a quorum for meetings. Additional meetings may be scheduled on an ad hoc basis if necessary. The committee shall prepare an annual work plan for its activities, and the chairperson of the committee shall determine the duration and timing of meetings and the need for any additional meetings in the course of the year. He/she shall also set the agenda of the meetings, taking into account relevant requests of the Committee of Ministers and the Secretary General as well as who should attend the meetings, considering needs for *in camera* meetings or confidentiality. The Oversight Advisory Committee shall be able to call upon Council of Europe officials and request meetings with other parties as it deems necessary to obtain information relevant to its work. In particular, the Director of Internal Oversight and the External Auditor shall be readily available to respond to inquiries and make presentations to the committee. The Director of Internal Oversight shall meet with the committee at least once a year without the presence of the management; such restricted meetings can also take place with the External Auditor and other parties, as appropriate. Documents supporting the committee's meetings shall be made available at least two weeks in advance of the scheduled first day of the meetings. Members of the Oversight Advisory Committee serve in their personal capacity and cannot be represented by alternates.

(ii) The Oversight Advisory Committee shall adopt its recommendations on a consensual basis. In the case of dissent among committee members, the conclusions of the chairperson in charge of the meeting, together with the dissenting opinion, shall be presented in the subsequent committee report.

6. Access to documents

The Oversight Advisory Committee shall have access to all records and documents of the Organisation, including audit and evaluation reports, investigations, inspection and working documents of the Directorate of Internal Oversight as well as the reports and management letters issued by the External Auditor in accordance with the Organisation's legal framework. Committee members shall sign non-disclosure statements at the beginning of their tenure.

7. Reporting

(i) The Oversight Advisory Committee shall submit an annual written report to the Committee of Ministers for its consideration, covering the areas defined in paragraph 2 of the current resolution.

The annual report should be presented to and discussed with the relevant rapporteur group of the Committee of Ministers.

The reports of the Oversight Advisory Committee in their final form shall be timely and prominently made available to the public through the Council of Europe web portal, in accordance with applicable procedures of the Organisation.

(ii) In addition to its annual report, the Oversight Advisory Committee may also submit ad hoc reports to the Committee of Ministers and/or the Secretary General as necessary, providing significant conclusions and recommendations for their consideration.

(iii) The Secretary General shall be given the opportunity to comment on all reports prior to their submission. Comments of the Secretary General, which he/she deems necessary, shall be incorporated in the relevant reports.

(iv) The Oversight Advisory Committee shall review its terms of reference at least every three years and report as appropriate to the Committee of Ministers.

8. Resources

(i) The Oversight Advisory Committee shall be provided with administrative and secretarial support as and when required. The committee shall be consulted in the process of deciding on such support.

(ii) Members of the Oversight Advisory Committee shall be reimbursed travel and subsistence costs in accordance with Council of Europe administrative rules and regulations and will receive an allowance of €200 per meeting per member.