



OFFICE OF INTERNAL OVERSIGHT (OIO) STRATEGY

2026-2028

Purpose and Scope

In accordance with its Charter, OIO will provide independent and objective assurance, advice, and credible evidence on ICAO's strategic, programmatic and operational performance, governance, risk management and control processes through its internal audits, evaluations, and other oversight assignments. OIO has two distinct functions with one overarching goal – to strengthen ICAO's ability to create, protect and sustain value and to contribute to ICAO's successful achievement of its vision of a safe, secure and sustainable international civil aviation system, strategic goals and priorities; decision-making and oversight, reputation and credibility with its stakeholders, and its ability to serve all the nations and people.

This OIO Strategy covers the period 2026 to 2028. The aim of the Strategy is to ensure that OIO achieves its stated vision and mission by aligning the relevance and impact of its work with ICAO's strategic goals, organizational priorities and enablers.

The strategy is a high-level document to guide OIO in planning, conducting and reporting on its audit, evaluations and related oversight activities.

As part of the OIO's triennial work plan submission, it is approved by the Council.

OIO Vision

To serve as a catalyst for change, to be a valued partner for the Council and strengthen its value proposition to the Organization.

OIO Mission Statement

To assist ICAO's ability to create, protect, and sustain value by providing risk-based and objective assurance, advice, insight and foresight.

Alignment with Strategic Goals

ICAO has six Strategic Goals covering safety, security, air navigation, economic development and environmental protection. These six Strategic Goals are underpinned by several High Priority and Supporting Enablers.

OIO will ensure that its annual work plan is effectively aligned with organizational objectives by integrating stakeholder insights, prioritizing high-impact areas, and continuously adapting to changes in the business landscape. This will involve:

- Aligning the work plan with the strategic goals, programmes and enables through deepening the understanding of these goals by engaging key stakeholders.
- Conducting comprehensive risk assessments to identify areas in which OIO activities will add the most value in supporting the strategic objectives.
- Focusing its resources on those activities that have the most impact on strategic initiatives, ensuring optimum utilization of resources.
- Use of enabling technologies in data analytics and tools to derive real-time insights and reporting.
- Becoming agile and monitoring changes in organizational strategy and revisiting the work plan on a regular basis to ensure continuous alignment.
- Clear reporting of findings in relation to strategic goals and priorities providing actionable recommendations to reinforce the direction of the organization.

OIO's objectives include assessing:

- a) The relevance, coherence, effectiveness, efficiency, impact and sustainability of policies, strategies, programmes and projects.
- b) The effectiveness and efficiency of governance arrangements.
- c) The adequacy, effectiveness, efficiency, and economy of ICAO's internal controls, procedures, systems and processes, as well as the use of resources and means of safeguarding assets.
- d) The effectiveness of the Organization's risk management processes.
- e) Compliance with the applicable Financial Regulations and Rules, Staff Regulations and Rules, Policies, Procurement Code, and Personnel and Administrative Instructions.

OIO strives to achieve its objectives by:



Establishing risk assessment and annual planning processes which consider emerging high-risk areas such as strategic, technology and business risks.



Aligning work plans and other oversight activities with ICAO's strategic goals, business priorities and plans.



Cooperating closely with external oversight bodies, including the External Auditor and the JIU, with a view to providing effective oversight coverage, minimizing any overlaps and ensuring an integrated and efficient assurance framework.



Coordinating its work with ICAO's second line functions involved in management oversight and monitoring, wherever possible.



Expanding the use of technology and data analytics tools for engagement planning, execution and implementation of work plans.



Consulting closely with the Secretary General, Senior Management, the President of the Council and members of the Council as well as the EAAC for the preparation and implementation of work plans.



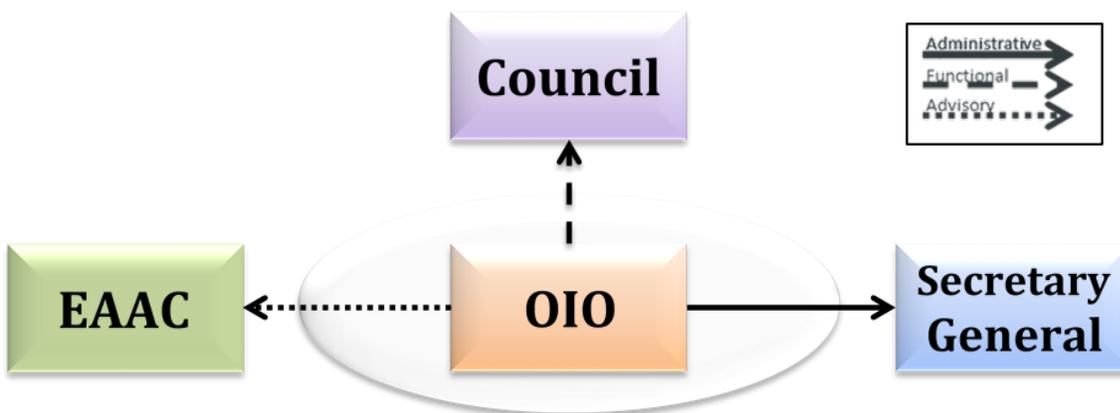
Leverage its quality assurance and improvement programme and advanced technology to ensure the quality of its products and services.



Attracting and retaining personnel with the right balance of knowledge, experience and professional skills and competencies.

Reporting Lines

In accordance with its Charter, Chief OIO reports administratively to the Secretary General but is not part of operational management. They shall have unrestricted access to the President of the Council and the Council Members, through both formal and informal lines of communication. The Council shall, inter alia, approve the OIO triennial and annual work plans. OIO also reports on the progress and discusses its work plan with the Evaluation and Audit Advisory Committee (EAAC).



OIO strategic objectives, supporting initiatives and guiding principles to direct OIO's work

Understand and meet stakeholder needs and expectations

- Expand/improve OIO's knowledge of ICAO's operations and business environment.
- Act as advisors and keep abreast of new initiatives and projects.
- Regularly communicate with ICAO's stakeholders to obtain stakeholders' views on areas of strategic importance.
- Keep the planning process up-to-date to ensure that the oversight universe effectively captures areas of highest risk/relevance profile and strategic importance.
- Clearly link all audits, evaluations and other oversight work with ICAO's Strategic Goals and Business Plan.
- Produce timely, high-quality reports with SMART recommendations, including tangible cost efficiencies and savings where possible.

Improve visibility and perception of OIO within and outside ICAO

- Act as a trusted advisor for the ICAO Council and Senior Management, by providing professional advice and influencing positive change.
- Organize events and/or make presentations to internal and external stakeholders to promote and enhance the visibility of OIO's image and work.
- Assist the Council and Senior Management, through independent assurance and advisory services, to strengthen organizational governance and accountability as well as internal controls, risk management and a positive organizational culture.
- Whilst maintaining independence and objectivity, become involved as an observer in new organization-wide priorities and initiatives or projects at an early stage to provide advice, insight and foresight.
- Ensure that the OIO intranet and internet sites are kept up to date to showcase the work and role of oversight work.

Improve the quality and impact of services provided

- Strike the right balance between assurance and advisory work, taking into account organizational needs and expectations.
- Perform joint engagements with the evaluation function, reinforcing team spirit and knowledge sharing within OIO.
- Assess the results of Client Satisfaction Surveys and make constant improvements in its process and reports.
- Formulate oversight recommendations that are practical, cost-effective, and SMART.

Comply with the Global Internal Audit Standards issued by the Institute of Internal Auditors and UNEG Norms and Standards

- Maintain full conformance with the Institute of Internal Auditors' Global Internal Audit Standards and UNEG Norms and Standards.
- Complete an annual internal self-assessment to confirm continuing conformity.
- Ensure that the Quality Assurance and Improvement Programme (QAIP) is fully implemented on an ongoing basis and assessed at least every 5 years.
- Account for the results of internal and external quality assessments to the Secretary General, the EAAC and the Council.

Improve internal work processes

- Ensure that the oversight manual and Standard Operating Procedures (SOPs) are complete, up to date, and kept under continuous review.
- Continuously update and improve its risk-based planning procedures.
- Improve the length of time to complete and finalise oversight assignments.
- Increase the use of data analytics, Artificial intelligence and other IT tools at work.
- Promote a continuous auditing approach by effectively using data analytics to assess the design and effectiveness of selected key internal controls.
- Encourage innovation and continuous improvement.

Maintain and improve the functional and operational independence of OIO

- Ensure adequate funding to be able to effectively implement OIO's work plans and objectives.
- Ensure that independence and conflict of interest declarations are prepared for each engagement and annually.
- Report annually on the independence of the Chief, OIO and the OIO function.

Support personnel development and training

- Support OIO personnel to obtain relevant professional qualifications.
- Develop OIO's training strategy and allocate sufficient budget to meet the continuing professional education requirements for all OIO personnel, in line with the PACE Objectives and OIO Training Plan.
- Promote continuous development and acquisition of technical knowledge and skills within the OIO team.

Establish KPIs that will enable OIO to monitor and improve its performance

- Establish and maintain relevant and meaningful KPIs to measure OIO's performance.
- Report on KPIs in the Corporate Performance Reporting System as part of ICAO's RBM.
- Carry out a survey of key stakeholders to assess the relevance and impact of oversight work in meeting organisational needs, and to identify areas for further development.
- Monitor performance and implement improvements as appropriate.

Revision: This OIO Strategy is subject to periodic review, and is updated as and when appropriate, and at least every triennium in consultation with the Council and the Secretary General as part of OIO's triennial work plan submission.

Last update: December 2025