

# **POLICY ON PUBLIC DISCLOSURE OF INTERNAL AUDIT AND EVALUATION REPORTS**

## **Introduction and Purpose**

The Policy on Public Disclosure of Internal Audit and Evaluation Reports (hereinafter “the Disclosure Policy”) provides the framework and establishes general principles for publishing OIO (Office of Internal Oversight) reports on the website of ICAO. Dissemination of OIO reports through publication on ICAO’s public website will further enhance transparency and accountability of ICAO’s overall functioning and allow all stakeholders to access timely information on ICAO’s operations, systems and activities<sup>1</sup>.

The Disclosure Policy, which is approved by the ICAO Council, has been drawn up in consultation with the Evaluation and Audit Advisory Committee (EAAC) and ICAO senior management. The Disclosure Policy is consistent with the ICAO Service Code, Staff Rules and Administrative Instructions on Information Security and Classification. It also takes into account the International Standards for the Professional Practice of Internal Auditing (the IIA Standards) and the Code of Ethics promulgated by the Institute of Internal Auditors and the Norms and Standards developed by the United Nations Evaluation Group (UNEG).

## **Procedures**

In order to ensure the value of published reports and prevent any breaches of confidentiality and potentially adverse effects of public disclosure, the following measures shall be taken.

### Timeframe

Final internal audit and evaluation reports shall be published on the ICAO public website no later than 30 days after their issuance.

The thirty (30) day period between issuance and publication may provide ICAO senior management with the opportunity to initiate any management action, and to prepare for any queries, as necessary, that might be addressed to the Organization once the report is in the public domain.

### Confidentiality

Until the final reports are published on ICAO’s public website, the reports and any information gathered or received in the course of an internal audit or evaluation, shall be classified and handled as “confidential” in accordance with ICAO’s Administrative Instruction on Information Classification. Classification of the reports as confidential shall be removed just before publication on the public website.

### Redacting / withholding reports

In line with the criteria set out in this Disclosure Policy and after consultation with respective senior managers of the audited/evaluated Bureau/Office/Section, and/or Member State(s) where appropriate, the Chief, OIO, at his/her discretion, may withhold the public disclosure of an audit/evaluation report in its entirety or redact part(s) of it. Circumstances necessitating withholding or redacting a report include, but are not limited to, situations which could:

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<sup>1</sup> Making such reports publically available on the website of ICAO does not constitute a waiver of ICAO’s immunities as set out in the 1947 Convention on Privileges and Immunities of Specialized Institutions or any other applicable convention, agreement, law or decree.

- (a) Disclose the identity of a source that could have possible adverse consequences for the individual;
- (b) Reveal commercial or financial information that is highly sensitive, privileged and/or confidential;
- (c) Divulge personal information of ICAO personnel and/or Member States Representatives;
- (d) Disclose information that is otherwise restricted from disclosure by Administrative Instructions on ICAO Information Security Classification;
- (e) Disclose technical or operational safety/security information that may compromise staff safety or security, violate his/her rights, or invade his/her privacy; or that may negatively impact ICAO's security systems and potentially expose the Organization and its stakeholders to an unacceptable level of risk.

Reasons for withholding or redacting a report will be recorded in writing; such records will be made available upon request to the Council and the Evaluation and Audit Advisory Committee (EAAC), as necessary. Chief, OIO will inform in a timely manner, both the Council and the Evaluation and Audit Advisory Committee (EAAC), of any decision to withhold or redact an internal audit or evaluation report.

A list of all completed internal audit and evaluation reports will be published on the public website, and in cases where a report has been withheld or redacted, this fact will be clearly stated with reference to the criteria in this Disclosure Policy.

In cases where there is a disagreement between Chief, OIO and an individual Member State or group of Member States regarding the publication of an internal audit or evaluation report, the specific report will not be publicly disclosed.

In cases where there is a disagreement between Chief, OIO and the senior management of the Secretariat regarding public disclosure, this report will be conveyed to the Council.

#### Quality of reports

To ensure accuracy and quality both in substance and in form, all OIO audit and evaluation reports are subject to an internal quality assurance process as set out in OIO's Quality Assurance and Improvement Programme (QAIP), operating manuals and standard operating procedures.

#### Media

The publication of audit and evaluation reports might elicit queries and questions from the media. Questions from the media shall be directed to ICAO's Communications Unit. To ensure that internal audit/evaluation findings and their underlying context are properly expressed and understood, OIO and the relevant bureaus/offices responsible for the subject areas in question shall be consulted in formulating the responses, providing pertinent background information, explanations and clarifications where appropriate with due regard to any restrictions that may be stipulated under separate policies that are in force.

#### Follow-Up

OIO will publish and periodically update the status of implementation of recommendations in internal audit and evaluation reports. Such information shall be made available in a timely manner to all stakeholders as ICAO's responsibility to be a transparent and accountable international public sector organization.

#### Applicability

This Disclosure Policy will take effect subsequent to its approval by the Council and will be applicable to OIO internal audit and evaluation reports issued thereafter.

#### Review of the Disclosure Policy

The Disclosure Policy will be reviewed on a regular basis and updated as needed, preferably at least every three years from the date it takes effect.