

Report of the Director-General on the Activities of the Internal Audit Office, and Internal Audit Recommendations and Actions Taken

I. Introduction

1. This report is presented pursuant to Financial Regulation 11.4 (b) which provides that *“The Director-General shall report to the Council at each session on internal audit recommendations and actions taken”*. The report covers the period from 1 October 2025 to 20 April 2026.

II. Activities of the Internal Audit Office

2. Since the submission of the last report to the thirtieth meeting of the Council (C/30/11), the Internal Audit Office (IAO) has implemented the following activities:
 - i. Submitted the Annual Audit Report to the Director-General for the year 2025, in accordance with Section VIII of the Internal Audit Charter.
 - ii. Submitted the Comprehensive Audit Report to the External Auditor for the year 2025, in accordance with Financial Regulation 11.4(c).
 - iii. Continued its work on the review of Staff final settlements and Daily Subsistence Allowance (DSA) under the IAO Work Plan for the Work Programme and Budget 2024-2025. The review assesses the accuracy and timeliness of final settlements paid to staff members upon separation, as well as the DSA made to both staff and non-staff personnel. Key recommendations arising from this review will be reported to the Council at its thirty-second meeting.
 - iv. In the context of the adopted decision to establish an Oversight Audit Committee (OAC) and its Terms of Reference, as contained in document A/16/DC/4, the IAO followed up with the Secretariat’s invitation for expressions of interest from IRENA

Members to serve on the Committee for a two-year term (2026-2028). Following the sixteenth session of the Assembly, the Secretariat received expressions of interest from five IRENA Members, namely: Germany (Europe and Others Group), Egypt (Africa Group), China (Asia and the Pacific Group), Dominica and the Bahamas (Latin America and the Caribbean Group).

- v. Following the constitution and appointment of the first members of the OAC, and as indicated in the above-mentioned decision, the IAO shall coordinate the work plan of activities to be undertaken in 2026 to the OAC and will follow up on the review of the Internal Audit Charter. Accordingly, the Director-General, with input of the Head of Internal Audit and the OAC, shall submit agreed upon proposals for amendments to the Internal Audit Charter to the Council at its thirty-second meeting for its consideration and approval.