



Summary of the 45th meeting of the Independent Management Advisory Committee

The Committee held its 45th session in-person in Geneva from June 24 to June 26, 20226. One member joined remotely . The quorum and the absence of conflicts of interest were confirmed and recorded. The Committee discussed key takeaways from the first Council 2026 meeting and the Council Working Group Finance and Human Resources meeting of January 2026 . The Committee took note of the Chair's in-camera briefing on on-going matters, seeking clarifications and providing relevant suggestions. The Committee was briefed on the preparation of the 11th Meeting of the Chairs of the UN Oversight Committee in Rome , Italy , on December 10-11 , 2026 .

Main Takeaways

- IMAC welcomes the ongoing progress being made in strengthening governance, processes, and accountability for outcomes and impact in ITU.
- ITU's year-to-date financial position looked sound, with prudent budget execution creating space for targeted transformation investments; however, stronger forecasting, clearer budget-holder accountability, and better integration and justification for differences between planning and results are needed.
- Enterprise Risk Management has moved from framework design to initial implementation, with a common risk taxonomy endorsed by the Coordination Committee and a new senior Risk Management Officer to be recruited, reporting directly to the Executive Office. However, these are the first steps for designing and implementing a risk management system and framework for the organization.
- The Information Services Department is showing improved strategic direction under new leadership, but cloud cost-management, cloud security posture, and AI governance remain in need of attention.
- The new multi-layer ICT governance model (Digital Governance Board with subcommittees for cybersecurity, data, and design) is on track for ITU Leadership Coordination Committee approval in July 2026, with a cloud strategy draft expected at the same time.
- Procurement is undergoing a welcome transformation towards a unit delivering strategic value-add; a gap in formal third-party and technology risk management requires a cross-functional response.
- IMAC is seeking a complete view of the Internal Justice System. This will allow IMAC to advise and to provide guidance about its modernization.
- Internal oversight unit, risk management, and internal justice remain three significant institutional "construction and reform sites"; the main challenge across all areas is disciplined, contextualized implementation with clear ownership, specific deliverables, and evidence-based reporting.

- Beyond a unit-specific approach, process architecture, ownership, delegation of authority to process owners, and their accountability remain the key areas for strengthening ITU's organizational maturity.

1. Opening with Senior Management

The Deputy Secretary-General briefed IMAC on the main outcomes of Council 2025 and the priorities leading to the 2026 Plenipotentiary Conference. He emphasized the need to align the Strategic Plan and Financial Plan more closely, moving progressively from a budget centered on posts and organizational units towards a framework driven by results, outcomes, and accountability. He also noted ITU's growing role in the broader UN80 reform agenda, including its leadership in digital expertise within the UN system, which has led to increased briefing requests from permanent missions in Geneva.

The DSG reported that prudent budget execution and a favorable financial position had created space for targeted investment in priority areas, including information systems modernization, business continuity, satellite network filing tools, and other transformation measures. The DSG also referred to the establishment of a Pacific regional presence and to the need to rethink ITU's wider regional model in light of changing expectations, UN reform, and the opportunity to shift field offices towards stakeholder engagement and substantive technical support, exploring innovative, distributed, or hosted models rather than traditional administrative structures.

The DSG updated IMAC on governance initiatives, including the recruitment of a new Chief of Administration and Finance, the development of a common risk taxonomy, and the planned recruitment of a dedicated Risk Management Officer who will report to the Executive Office.

IMAC welcomed the progress achieved and encouraged management to maintain momentum. Members highlighted the importance of finalizing the Delegation of Authority framework, strengthening enterprise risk management and internal controls, improving internal audit maturity, accelerating recruitment and talent attraction, strategically reassessing regional presence, and clarifying the long-term positioning of AI for Good within ITU's mandate and governance framework.

2. Risk Management and Internal Controls

Management presented the implementation of the Enterprise Risk Management framework following the EY review and IMAC's previous recommendations. The discussion confirmed that the focus has shifted from developing a theoretical framework to embedding risk management in planning, business cases, major initiatives, and senior management decision-making. The new approach is intended to be practical, proportionate, and adapted to ITU's size, operating model, and risk profile.

The Committee was informed that a common ITU risk taxonomy, simplified methodology, and structured implementation roadmap have been developed. Key elements include clearly assigned risk ownership, a five-point scoring methodology, assessment of control effectiveness and residual risk, escalation rules, and integration of risk considerations into operational planning. Management noted that the highest level of escalation for critical risks will be the Coordination Committee, comprising all five elected officials. Cross-sector workshops have helped create a common language, and the Coordination Committee has endorsed the taxonomy.

IMAC discussed the proposed maturity target and considered that ITU should not pursue an overly complex model. At the same time, members noted that ITU faces significant strategic, financial, reputational, cybersecurity, and political risks, and that the framework should therefore retain sufficient ambition. IMAC stressed that risk management must be a conceptual approach integrated into everyday decision-making, not just a standalone taxonomy or compliance exercise. The system will only be effective if risk ownership is assigned to individual managers, with strategic and cross-cutting risks escalated to senior management. Moreover, the Committee emphasized the need for building a holistic risk culture, including risk leadership with clear accountability/authority within the organization, continuous education and awareness building, and effective technology enablement.

The Committee welcomed the decision to prioritize governance, methodology, and culture before investing in dedicated ERM software. Members also highlighted the need to align the enterprise risk taxonomy with the internal audit risk universe and future audit planning. IMAC supported the “ITU Risk Forward” initiative as a useful change-management tool, if it helps make risk management becomes part of everyday management behavior

3. Financial Management and Budget

Management updated IMAC on the Union's financial situation, the implementation of Council-approved savings, and the execution of the 2026 budget. Finance has established dedicated funds and live dashboards to monitor the use of savings approved by Council, distinguishing organization-wide initiatives from General Secretariat-specific activities and improving transparency over allocations, commitments, and expenditures.

IMAC welcomed the strengthened governance arrangements introduced by the Secretary-General. Business units receiving savings allocations must prepare business plans setting out objectives, milestones, expected results, and expenditure plans before funds are committed. Finance controllers have been instructed not to approve expenditure until the corresponding business plans are reviewed and approved. IMAC considered this an important step towards reinforcing first-line accountability and value for money.

Further to IMAC's recommendation, Management also presented a draft concept for a "charge-back" or cost-apportionment model intended to better allocate General Secretariat overhead costs to the bureaus' outputs. This model aims to provide a true cost of delivering ITU products and services, using activity-based costing tied to staff counts and facility square footage. Management plans to refine this model over the summer for presentation at the September 2026 information session.

A benchmarking against similar UN organizations should test the methodology robustness before full implementation in the 2028-2031 financial plan.

4. Information Services and Information Security

Management presented progress on IT governance, cloud strategy, cybersecurity, data governance, enterprise architecture, and AI governance. IMAC noted that these initiatives are increasingly being treated as connected components of the digital transformation agenda. Management proposed a multi-layer ICT governance model featuring a Digital Governance Board and subcommittees for cybersecurity, data, and design, with implementation targeted by the end of 2026. Licensing rationalization is being integrated into the enterprise architecture program as an ongoing discipline, with a completion target of end-2027.

Management explained that cloud decisions would consider business requirements, data sensitivity, resilience, sovereignty, affordability, and security, utilizing hybrid, public, private, and sovereign cloud options as appropriate. A draft cloud strategy is expected in July for approval by the Coordination Committee. The Committee recommended the alignment of the cloud strategy across the Secretariat and the three bureaus as a critical success factor.

IMAC welcomed the move towards a “cloud smart” approach rather than a blanket “cloud first” policy. The Committee noted that current cloud cost management, security posture, and AI governance remain underdeveloped and require stronger operating-model discipline and urged management to address misconceptions about cloud costs and security across the organization. Furthermore, IMAC supported the ambitious target of increasing Enterprise Architecture maturity by at least two levels by the end of 2026.

IMAC encouraged management to strengthen cloud security posture, improve remediation timelines for critical vulnerabilities, finalize data governance activities, and ensure that enterprise architecture becomes an operational business discipline. The Committee stressed that enterprise architecture should support investment choices, business process re-engineering, interoperability, and

organizational decision-making, and should not become only a technical inventory or documentation exercise.

5. Updates on Oversight Unit functions

The Oversight Unit presented its status report, covering evaluation, internal audit, and investigations, and described the transition towards a more mature operating model. The Unit highlighted the importance of stable capacity, fit-for-purpose methods, and continued access to specialized external expertise, particularly for investigations, evaluation, cybersecurity, and major projects such as the headquarters building.

The Chief of the Internal Oversight Unit mentioned that there were ongoing resource constraints, including limited funding for contractual services, and to cover the need to use temporary or external support selectively to preserve independence and ensure technical depth.

On evaluation, the Unit reported that the function is moving from establishment to delivery. ITU has joined UNEG as an observer and expects to progress to full membership once the evaluation policy is approved. Initial products include a rapid assessment of publications and services, decentralized evaluations of Bridging the Standardization Gap and Universal Meaningful Connectivity, and a future evaluation of the ICT Development Fund as an institutional mechanism. IMAC welcomed the establishment of the function and encouraged a pragmatic approach focused on learning, impact, and demonstrated value.

The Committee discussed whether AI for Good should remain in the evaluation plan. Members recognized the strategic importance and financial implications of AI for Good, but also noted its political sensitivity, ongoing Council and PP-related discussions, and the risk of overburdening a new evaluation function. IMAC advised deferring a full evaluation, keeping the topic under review, and considering a narrower compliance or financial audit angle where useful and coordinated with the External Auditor.

On internal audit, the Unit presented a revised audit plan based on a revamped audit universe, quantitative and qualitative risk scoring, professional judgment, and stakeholder feedback. The methodology now distinguishes risk concentration from risk intensity and brings previously under-emphasized areas, including cybersecurity, more clearly into the high-risk zone.

IMAC welcomed the stronger risk-based approach but concluded internally that future interactions should focus on more specific operational deliverables rather than high-level updates. The Committee requested a detailed review of the work plan in an upcoming special session to ensure precise alignment with risks and resources.

The Unit reported progress on several audits and assessments, including completion of the accountability framework audit, finalization of the corporate fraud risk assessment, the special service agreements review, ASHI work, the Americas regional office audit, and the headquarters premises project audit, which was outsourced and is expected to recur at key project milestones.

IMAC encouraged the Unit to share a concise methodology note before future discussions, strengthen coordination with management and the External Auditor, and return before year-end with a clearer 2027 workplan linked to risks, resources, and expected assurance value.

6. Session with the External Auditors

The External Auditor presented the main conclusions of the audit of the 2025 financial statements and confirmed an unqualified opinion. The Auditor noted a positive trajectory in financial reporting quality, including fewer audit adjustments than in previous years, while emphasizing that further work is required to strengthen governance, financial management, and internal control arrangements in support of ITU's transformation.

The discussion focused on budget management, results-based budgeting, governance, process ownership, and the three lines model. The External Auditor observed that existing budget processes had served the organization reasonably well, but the significant surplus highlighted the need for stronger

forecasting, clearer accountability by budget holders, and better integration among planning, costing, and expected results.

IMAC would support a more risk-informed and results-oriented budgeting approach, if it strengthens managerial accountability rather than adding administrative layers.

The External Auditor also highlighted the need to strengthen the second line of defense, clarify the delegation of authority, improve the understanding of letters of representation, and continue training managers on their responsibilities. Treasury governance, employee benefit liabilities, ERM implementation, the ERP program, and assurance over the headquarters building project were also discussed. The Auditor also encouraged management to continue improving follow-up to previous audit recommendations and to ensure responses are clear, current, and risk-based.

IMAC welcomed the Auditor's practical recommendations and noted the constructive collaboration among the External Auditor, management, and the Oversight Unit. The Committee agreed that the ERP program must be aligned with governance reforms and process ownership before implementation, and that assurance over the headquarters building project should remain robust and proportionate to the project's risk profile. IMAC will continue to monitor management's progress in these areas.

7. Updates on the New Building Project

The project team reported that the new headquarters project remains on schedule, within the approved scope, and within the overall budget. The concept design has been completed, and the project has entered the detailed design phase, with construction permits expected in 2026 and completion targeted for 2031. Management emphasized strengthened governance, regular reporting to Member States, and close engagement with the Member States Advisory Committee.

A significant part of the discussion focused on the long-term campus strategy. Management explained that, following external real estate advice, it is seeking greater flexibility regarding the future of the Tower building rather than maintaining the current requirement to sell it. The intention is to propose amendments to Resolution 212 at PP-26, allowing future decisions on whether to retain, lease, or dispose of the Tower once the organization's long-term accommodation needs become clearer. Business continuity arrangements during construction and the use of the dedicated business continuity fund are progressing.

Management presented an updated project risk dashboard, noting that the principal risks relate to funding, hazardous materials during demolition, and business continuity preparations. The withdrawal of one donor has created a CHF 5 million funding gap, although existing contingencies are considered sufficient, and additional sponsorship opportunities will be pursued. Asbestos investigations are being completed early to avoid construction delays, while independent reviews confirmed that project governance is now on track, with recommendations focusing mainly on strengthening project resources during the implementation phase.

IMAC welcomed the improved governance, reporting quality, and overall project management, noting the clear progress made since previous reviews. The Committee encouraged management to continue strengthening the business case for the overall campus strategy and to provide periodic updates on business continuity arrangements.

8. Human Resources and People Management

HRMD presented progress on the implementation of the Mutually Agreed Separation (MAS) program, the modernization of recruitment, and learning priorities. Management clarified the critical distinction between the new MAS framework and previous Voluntary Separation Programs (VSP). The MAS is designed as a strategic workforce planning tool driven by the Coordination Committee to target specific areas where skills are no longer needed, or performance issues exist, explicitly avoiding the "free-for-all" application process that previously caused business continuity challenges. IMAC welcomed this

targeted approach and stressed the importance of transparent criteria, consistent communication with staff, and continued management support to advance workforce renewal

HRMD also reported on the modernization of recruitment through the development of ITU's first recruitment policy, the streamlining of business processes, and the migration to the UN Inspira platform. IMAC welcomed the initiative but emphasized that business processes, accountability, and governance should drive the modernization effort, with technology serving as an enabler rather than an objective. Members also encouraged appropriate governance for the use of AI-supported recruitment tools, particularly in addressing the challenging human rights, ethical, and legal/regulatory dimensions.

IMAC encouraged HRMD to place greater emphasis on strengthening the performance management framework, staff development, and career mobility, noting that these areas have a broader organizational impact than recruitment alone. The Committee formally requested a dedicated "deep dive" session on performance management tools and statistics for the upcoming December meeting. The Committee will also request a update on the preparation of the next staff engagement survey .

9. Ethics Office

IMAC held an introductory session with the newly appointed Ethics Officer and commended the professionalism and clarity of the presentation. Members welcomed the initial steps taken, with support from office staff and UNEO, to onboard the Ethics Office and establish its presence, outreach, and operating procedures. IMAC recommended targeted induction training for the new Ethics Officer to develop contextualized and specialized expertise.

10. Session with the Staff Council

The Staff Council described a constructive and regular working relationship with the Administration, highlighting monthly consultations with HRMD on policy changes, staff rules, and emerging issues. It emphasized its role as a bridge between staff and management, conveying staff concerns while also actively contributing to the implementation of agreed actions, particularly those arising from the Staff Engagement Survey. The Council supported repeating the exercise periodically, with the expectation that the next survey will occur in the second half of 2027 to establish a new baseline.

IMAC reiterated its continuing focus on staff well-being, mental health, performance management, career development, and training as key areas for future oversight. The representatives mentioned that building trust depends on consistent application of rules, transparent communication, and visible fairness in management decisions.

11. Procurement

The Chief of Procurement presented the progress made since she joined ITU and outlined a strategy to strengthen procurement as a strategic business partner rather than a transactional function. Priorities include embedding a procurement culture across the organization, strengthening governance, improving planning and value for money, enhancing procurement training, and revising the procurement policy and manual based on benchmarking across the UN system. Management noted that mandatory procurement training is currently being rolled out and has reached over 50% of relevant staff.

IMAC welcomed the progress achieved and commended the clear strategic direction. Members encouraged Procurement to continue formalizing its governance framework, including updated delegations of authority, stronger guidance for technical evaluations, improved contract and vendor performance management, and the completion of the mandatory training rollout. IMAC also supported the ongoing work to strengthen the procurement function in preparation for the New Building Project.

A substantial part of the discussion focused on third-party and supply chain risk management. In discussing this issue, IMAC identified a significant gap with regards to a formal, organization-wide framework for due diligence, cybersecurity assessment, privacy evaluation, continuous monitoring, and offboarding of vendors. The Committee emphasized the need for a cross-functional approach integrating Procurement, Information Services, Risk Management, and Legal to ensure systematic

assessment and remediation of risks associated with vendors, contractors, and partners. Procurement agreed that these elements must be institutionalized and reflected in future policy updates.

12. Internal Justice System

The Legal Affairs Unit presented an overview of the ITU Internal Justice System, highlighting its modernization undertaken since 2023. The presentation described the establishment of the Oversight Unit, the adoption of the Internal Oversight Charter, the strengthening of the Ethics Office and Ombudsman functions, the updating of investigation and anti-harassment policies, and the introduction of special procedures for cases involving elected officials and Oversight Unit personnel.

IMAC welcomed the significant progress achieved in establishing the institutional framework and expressed its full support for the proposed modernization exercise. Members underlined that the review should assess the entire internal justice system comprehensively, including all categories of cases and governance arrangements, without excluding any component. IMAC stressed that particular attention should be given to clarifying decision points throughout the process – especially at the intake and preliminary assessment stages – along with the respective decision-making authorities, thresholds for advancing cases, and the interfaces among the various actors involved.

The Committee also highlighted several broader themes that should form part of the independent review. These include ensuring an appropriate balance between protecting staff rights and enabling management to address performance, conduct, and accountability issues effectively; strengthening safeguards against misuse or duplication of formal processes; reinforcing conflict-of-interest management and independence within advisory bodies; improving transparency, service standards, and performance indicators; and assessing whether existing resources and governance arrangements are sufficient to ensure timely and consistent handling of cases. Members further encouraged the review to distinguish between issues that stem from UN system-wide legal frameworks and those specific to the ITU, thereby identifying where organizational improvements can realistically be implemented.

IMAC agreed that, before launching the external review, it would provide its own observations and recommendations to help shape the terms of reference and ensure that the independent assessment focuses on the areas of greatest governance significance. The Committee reaffirmed its commitment to accompanying management throughout the modernization process in its advisory role.

13. Closing with Senior Management

The Chair briefed the Secretary-General on the discussions held during the meeting, providing a candid assessment of the progress made and the areas requiring urgent attention. The Chair explicitly noted that oversight, risk management, and the internal justice system require streamlining and sustained leadership. IMAC welcomed the strengthening of HRMD capacity, the appointment of a specialist procurement officer for the Headquarters project, and the encouraging progress of the New Building Project.

A significant portion of the debrief centered on the modernization of the Internal Justice System. Inclusive participation by all contributors and stakeholders will be essential to its success. IMAC advised moving away from certain defensive aspects of the presentation and proposed sharing specific observations with management to help refine the scope of the reform before engaging an external consultant. The Committee reiterated that the review must remain comprehensive and cover all components of the justice framework.

Committee members reiterated several cross-cutting priorities. These included completing the maturity of the Enterprise Risk Management framework; translating the Information Services strategy into operational results while addressing weak cloud cost-management and AI governance; moving procurement towards a more strategic, risk-based function; continuing work on delegation of authority; and ensuring that the Oversight Unit reaches full operational effectiveness through specific, targeted work plans.

The Secretary-General welcomed IMAC's candid feedback and confirmed management's commitment to advancing these priorities. She clarified the targeted nature of the upcoming Mutually Agreed Separations program, aiming for a September launch. She also announced the recruitment of a senior enterprise risk management leader who will report directly to the Executive Office, and confirmed that management is enforcing mandatory training compliance, including withholding step increments for noncompliance. The SG reiterated that she welcomed the advice of IMAC on the Internal Justice System reform, the accountability framework, and the transformation agenda.

14. Main Follow-ups

- **Risk Management:** Monitor recruitment of the senior Risk Management Officer; request a progress update on embedding risk ownership and the three lines of defense at the December meeting.
- **Financial Management:** Review the charge-back/cost apportionment model at the September information session; ensure external benchmarking is conducted before the model is integrated into the 2028-2031 Financial Plan.
- **Information Services / Cloud:** Review the cloud strategy draft and ICT governance charter at or after the July Coordination Committee meeting; request a specific update on cloud cost-management and cloud security posture improvements.
- **Enterprise Architecture:** Track progress toward the target of increasing EA maturity by at least two levels by the end of 2026; confirm that licensing rationalization is embedded as an ongoing discipline within the EA program.
- **Internal Audit:** Hold a dedicated special session to review the detailed Internal Audit work plan, aligned to risks, resources, and expected assurance value; push for specific, operational deliverables rather than high-level updates.
- **Human Resources / Performance Management:** Request a dedicated deep-dive session on performance management tools, systems, and statistics at the December 2026 meeting.
- **Ethics Office:** Request a specific update on PSEAH initiatives at the next meeting; follow up on whether the Ethics Officer has completed ethics-specific induction training.
- **Procurement / Third-Party Risk:** Request a progress update on the development of a formal, cross-functional third-party risk management framework (Procurement, ISD, Risk Management, Legal) at the December meeting.
- **Internal Justice System:** To send IMAC the proposed TORs for the external review for its feedback, comments and suggestions ; management to pause consultant hiring until this guidance is received.
- **Delegation of Authority and Accountability Framework:** Schedule a dedicated session (between meetings or at the December meeting) to review the delegation of authority framework and the accountability framework once finalized.
- **Transformation / ISD:** Schedule an update on the transformation agenda, now sitting under the CIO, for the December meeting to assess progress from paper to implementation.
- **External Auditor Session:** Ensure at least one IMAC representative attends the external auditor information session for Council members scheduled for the following week.
- **MAS Program:** Monitor the September 2026 launch of the Mutually Agreed Separations program; request a brief update on criteria, process, and business continuity safeguards.
- **New Chief A&F:** Hold a dedicated strategic discussion with the incoming Chief Administration and Finance Officer after his first months in office (expected around October 2026) to review initial findings and provide advisory support.

15. Other Matters

The draft of the revised terms of reference approved by Council 2026 will be presented to the 2026 Plenipotentiary Conference through a resolution of at least two member countries . An Addendum to the 15th Annual Report will be presented at the second session of Council 2026 in November 2026.

The Committee extends its appreciation to the ITU Secretary General , the ITU Management and staff as well as its Executive Secretary for their contribution and participation to the 45th IMAC Meeting.

The forty sixth IMAC Meeting will be held in Geneva from December 16 to December 18, 2026.

June 2026

ITU Independent Management Advisory Committee (IMAC)

Mr. Bassam Hage, Mr. Christof G. Maetze, Ms. Chitra Barth-Radhakishun

Mr. Niel Harper, Mr. Henrique Schneider (Vice-Chair) , Mr. Honore Ndoko (Chairperson) and,

Mr. Catalin Marinescu (IMAC Executive Secretary/Senior ITU Officer)