



Summary Report on IMAC 43rd Meeting

1. Opening Session

The Committee held its 43rd Session in-person in Geneva from November 12 to 14 with all members present. The quorum and the absence of conflicts of interest were confirmed and recorded. The agenda was reviewed and adopted. The Committee discussed key takeaways from Council 2025 and the Council Working Group Finance and Human Resources meeting of September 2025. The Committee took note of the Chair's in-camera briefing on on-going matters seeking some clarifications and providing relevant suggestions. Reflecting on its methods of work, the Committee discussed the adjustment of the rolling work plan expectations to ensure clarity of IMAC's oversight priorities. Members reviewed the status of governance-related risks, internal-control weaknesses, and the pace of implementation of outstanding recommendations. They emphasized the need for stronger follow-up mechanisms, more structured communication flows with the Secretariat, and better alignment of IMAC's work with Council directives. The discussion also highlighted the importance of distinguishing between oversight and operational responsibilities, ensuring that IMAC maintains its independence while engaging constructively with management.

2. Special Session on EA, IA and IMAC Recommendations

The Committee appreciated the direct engagement with the Chief of Staff on the critical challenge of the setting of effective risk management and internal controls. The first part of the session discussed a better integrated approach to the monitoring of the actions to address the recommendations from the third line entities. The second part is summarized in section 3.

The Secretariat presented a consolidated overview of outstanding recommendations issued by External Audit, Internal Audit, JIU, and IMAC. Several recommendations remained open beyond their target dates, particularly in high-risk

areas such as HR processes, financial management, and IT governance. IMAC expressed strong concern about recurring delays and stressed the need for clear ownership, prioritization, and timely action. Members requested an improved tracking tool that integrates all sources of oversight recommendations, allowing for more transparent monitoring and risk-based reporting. They further encouraged management to review quarterly updates that focus on bottlenecks, resource gaps, and corrective actions. Members noted inconsistencies in how recommendations were implemented, particularly in areas relating to cybersecurity, procurement, consultant management, and HR. Some recommendations were identified as having systemwide implications and should therefore be elevated in priority.

The Committee recommended a special focus on the long overdue set of outstanding recommendations issued prior to 2022 by the External Auditor and offered IMAC assistance in the final review of related management action plan.

3. Risk Management and Internal controls

Risk management and internal controls are ongoing priorities for IMAC. In 2025, the Secretariat formed the Risk Management and Internal Controls Task Force (RMIC-TF), which provided its first update at the forty-third IMAC meeting. Improvements in compliance tracking and risk reporting have increased transparency but have not yet led to substantial progress in enterprise risk management (ERM).

Systemic weaknesses persist, including inconsistent application of the COSO 2013 framework, unclear risk ownership, insufficient validation of Letters of Representation, and reliance on self-assessment rather than risk-driven monitoring. These issues undermine assurance and limit the effectiveness of the Union's defense lines.

Risk management remains compliance-focused, not well integrated with strategic planning or resource allocation. Integrating risk management into the 2026 Operational Planning process is promising but requires consistent implementation. Core ERM components—such as risk taxonomy, appetite statements, scoring, escalation, and ownership—are underdeveloped, preventing prioritization and consistency.

While oversight recommendation monitoring has improved, evidence of strengthened controls and processes is limited, with long-standing issues still

unresolved. IMAC reiterates concerns about the current placement of risk management under the CIO, emphasizing the need for an independent unit to challenge and support management.

An external review by EY is planned to assess practices and provide a roadmap for improvement. Progress depends on the Secretariat's commitment to implementing recommendations, including structural and behavioral changes.

IMAC encourages further strengthening of internal controls, clarifying accountability, and expanding risk identification beyond operational risks to include strategic and financial risks. The Committee concludes that ITU's risk management is still maturing and will continue to closely monitor progress and support reforms.

4. Financial Management and Budget

Management presented the latest financial situation, detailing challenges in income forecasting, budget execution, and the impacts of inflation and exchange-rate fluctuations. IMAC raised several questions regarding the assumptions underpinning projections and highlighted the need for more robust scenario analysis.

The Committee appreciated the confirmation that ASHI liability funding for new hires will begin on 1 January 2026, as recommended as recommended by IMAC.

The Committee noted that the current visuals of the ITU budget framework gives disproportionate weight to the General Secretariat compared to each sector, mainly because it includes the common administration, finance, and general services departments. The Committee advises to consider alternative ways to present this critical information.

The Committee took note of the reference to a proposal from the host country about a negotiated conditional moratorium on loan repayments. The Committee requested a further update by management during its 44th Meeting.

The Committee requested a briefing on the setting of a capital expenditure policy.

The Committee appreciated that the transition to the new staffing model was being implemented effectively with minimum disruption. The Committee reiterated its advice for a flexible approach that adequately supports the upskilling

and development needs of staff and as needed recognizes the years of dedicated services and provides for a dignified exit for staff ending their employment .

The Committee was satisfied to learn that the Procurement unit has remained within FRMD . A deep dive review of Procurement is scheduled during IMAC 45th Meeting

Members expressed concern about weaknesses in financial risk management and called for more coherent internal controls, clearer documentation of reallocations, and improved reliability of financial dashboards. They underscored the importance of strengthening the Finance Department’s analytical capacity and ensuring that financial reporting tools enable clearer visibility on commitments, expenditures, and risks.

5. Regional Presence Review

On behalf of Management, the BDT Director delivered an update on the Review of the Regional Presence, detailing the sequence of milestones approved by the Council and the methodology applied in the review process. A significant component was the distribution of a questionnaire to Member States, which resulted in a notable 72% response rate. Preliminary analysis revealed varying expectations among regions relating to mandate definition, resource distribution, workload, and coordination mechanisms. Management also described forthcoming actions, including additional data consolidation, validation of findings, and the development of proposals. IMAC agreed to review the draft of the final report be circulated prior to approval. The Committee commended ongoing efforts directed toward establishing a clearer vision and achieving greater unity and coherence in regional presence.

6. Session with External Auditors

The External Auditors shared their 2026 work program and presented their approach for auditing the 2025 financial statements, including the risk-based methodology and possible technical alternatives to enhance efficiency. They discussed the audit timeline, key focus areas, and specific risks requiring early attention. The 2026 audit timeline includes a feedback meeting with IMAC prior to the release of the 2025 audit report. IMAC questioned several assumptions and requested greater clarity regarding the presentation of financial data. A private

session with the auditors allowed for additional discussion on budget implementation and oversight practices.

The Committee renews its appreciation of the quality of collaboration with the External Auditor.

7. Update on the New Building Project

Management delivered a detailed update on the New Headquarters Building Project. This included Council's approval of the revised scope, the termination of the contract with the initial architect, and the launch of the procurement process for a new architectural firm. Progress on design development, budget reviews, risk-management structures, and governance mechanisms were also presented. IMAC sought clarification on cost-control measures, risk ownership, and the alignment of project governance with best practices.

The Committee reiterated its advice for the establishment of a cost analysis and tracking system and a yearly internal audit risk assessment memorandum.

The Committee will also request an update of the mapping of supporting financing , with a distinction between capital and non-capital expenses.

8. Internal Oversight Unit

The Oversight Unit (OU) presented its status report, covering audit, investigation, and advisory operations. A few audits were underway or nearing completion, while others encountered delays due to scheduling, resource constraints or difficulties accessing data—particularly from HRMD. Investigations data increased , with 60 matters processed and 24 active cases involving misconduct, harassment, abuse of authority, corruption, fraud, and SEA/SH. Case aging remains a significant concern, though 36 cases were closed—many in preliminary stages due to insufficient evidence. Advisory activities included contributions to new Service Orders, risk-management reforms, and extensive support to the New Building Project's governance. Independence and full access to information was reported, except for one interference incident under resolution. Implementation of internal audit recommendations continues, though HRMD, FRMD, and BDT still hold a high share of long-outstanding actions.

The Committee is concerned by the weak internal audit output which is failing to cover key risk areas.

The Committee requested an analysis of the time spent from intake to closure for complaint filed in 2024 and 2025.

The Committee advises to revise the metrics supporting the investigation function data to allow a more meaningful understanding of the information.

9. Human Resources and People Management

HR and SGO delivered a comprehensive briefing on people management, beginning with the Staff Engagement Survey, which achieved a 72% response rate. The results highlighted the need to improve communication, psychological safety, prioritization, learning culture, and innovation. HR outlined four 2026 organizational initiatives: quarterly open-door dialogues with elected officials, cross-functional learning sessions, monthly Innovation and Learning Days, and a new ITU-wide mentorship program. Additional HRMD updates included the implementation of the Voluntary Separation Programme (47 applications, 15 approvals), progress on the new Consultant Contract Policy, and modernization of fixed-term recruitment. The latter includes updated policies, workflows, KPIs, and ERP integration, with rollout expected in 2026. HR also highlighted ongoing leadership and well-being programs and confirmed the recruitment of a new Ombudsman/Mediation Services staff member.

The Committee Requested a comprehensive update of the implementation of the follow up action plans of the 2025 Staff Engagement Survey at the department level , to be presented at its 45th Meeting.

The Committee reiterates its recommendation for the continuation of the Voluntary Separation Program.

10. Data Management and Information Security

Management presented the status of data governance and information security, noting historically low maturity levels in information management. However, progress has been made through the roll-out of Microsoft 365, improved governance frameworks, and enhanced digital maturity following the COVID-19 period. Implementation of the SG-approved recommendations continues, although progress is slowed by resource shortages and competing priorities. The Committee re-emphasized the need to modernize information governance structures, adopt sustainable data-management processes, and strengthen long-term digital resilience.

The Committee encouraged an acceleration of the implementation and completion the commonsense revision and clean-up of licenses as well as the review and cleanup of the legacy web-based systems . The Committee expects the outcome to be presented at its 46th Meeting .

The Committee also reiterated its request for a comprehensive survey and mapping of the split across ITU of cloud-based systems and Server based systems to be completed for its 46th Meeting.

11. Transformation Initiative

IMAC acknowledges the Transformation Initiative's transition from an ideation phase to implementation. In IMAC's view, the current implementation is focused on matters related to information systems and digitization. The current leadership of the main transformation projects, their organizational embedding, as well as their staff resources, validate this perception, which was shared with and confirmed by management.

IMAC recognizes that any implementation must start by focusing on core enablers. The choice of information systems and digitization as core enablers seems valid and helpful in harvesting low-hanging fruits. From the committee's point of view, this focus can only be temporary and should not preclude the overall implementation of the strategic transformation roadmap.

Aligning the development of transformation implementation with the five pillars of the strategic transformation roadmap, as visible in terms of actions taken, outcomes, and their impact on the ITU as an organization, would improve the overall standing of the Transformation Initiative. This increased visibility, particularly in terms of impacts, is beneficial in further promoting the implementation of the more ambitious steps outlined in the Transformation Initiative.

The Committee reiterates its advice to consider shaping up and activating the sunseting and mainstream integration plan of the transformation initiative.

12. Ethics Office

The Chair welcomed the temporary Ethics Officer and outlined IMAC's oversight role concerning ethics-related functions. The briefing stated growing demand for ethics-related service. While ITU has long-established rules on conduct and gift policies, it still lacks a consolidated ethics framework. Existing draft materials, Council guidance, and previous reviews will form the basis for a comprehensive set of ethics sponsored policies .

13. Strategic Plan Development

Management presented the process for preparing the revised strategic plan. Given the recent adoption of the current plan, the revision will maintain the existing structure while enhancing indicators, strengthening the linkages between outcomes and outputs, and improving alignment with the financial plan and budget cycle. IMAC requested an early review of the submission form for Council 2026 and emphasized the need for clearer performance measures and stronger prioritization. The Committee also asked that the officials responsible for developing both the strategic and financial plans attend the next meeting to ensure coherence between the two. In addition, IMAC invited the Secretariat to initiate a joint session of the two CWGs overseeing the strategic and financial plans to ensure consistency across both processes. This provided further clarity and strengthened IMAC's understanding of the underlying issues and their implications for effective oversight.

14. Closing Session with the SG

In the closing session, IMAC briefed the Secretary-General on its principal findings and recommendations. These included strengthening budget preparation processes, enhancing the Oversight Unit's capacity (with an urgent focus on the internal audit function), clarifying transformation governance and responsibilities, reinforcing ethical principles and accountability, and addressing persistent risks in finance, ICT, and HR. The SG and IMAC also discussed risk ownership, the timing of key deliverables related to the audit cycle, and preparations for Council 2026. A dedicated virtual follow-up session before June was considered.

IMAC also discussed early messaging for its report to Council 2026, stressing the need for investment in ICT modernization, improvement of financial controls, and the strengthening of the organization-wide risk management frameworks. Members identified a set of priority messages: the need for accelerated

implementation of outstanding oversight recommendations, more proactive financial risk management, strengthened accountability structures, and a more coherent vision for the Regional Presence. They also noted the need to deepen their review of cybersecurity and procurement in subsequent sessions.

The Committee appreciated the SG's excellent update on strategic and operational milestones and risks .

15. Other Matters

The draft of the revised terms of reference elaborated and approved by the Committee are sent to the Secretary General for non-objection and endorsement. Subsequently, further to a presentation for information to Council 2026, the draft will be presented to the 2026 Plenipotentiary Conference through a resolution of at least two member countries.

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 43rd IMAC Meeting.

With adjustment related to the ITU 2026 Plenipotentiary Conference in December 2026, IMAC annual report for 2025-2026 will be presented at the first Council 2026 meeting scheduled from 28 April to 8 May 2026 and an addendum to the annual report will be presented at the second session of Council 2026 in November 2026

The forty fourth IMAC Meeting will be held in Geneva from 24 March to 26 March 2026 and the forty fifth IMAC meeting will take place in Geneva from 23 June to 25 June 2026.

November 2025

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)

Appendix A

This appendix outlines the outcomes of the deep dive reflection on the effectiveness of the risk management system and the maturity of the ERM function in ITU.

Risk Management and Internal Controls – IMAC Deep Dive Reflections

Risk management and internal controls remain a consistent topic on the IMAC agenda. In 2025, responding to previous findings and recommendations, the Secretariat established the Risk Management and Internal Controls Task Force (RMIC-TF). At its forty-third meeting, IMAC reviewed the first substantive update from this newly formed Task Force. The Committee notes advancements in refining the Compliance Tracker and Risk Register tools, as well as efforts to consolidate oversight recommendations and enhance reporting. While these measures improve transparency, they do not yet represent substantial progress in strengthening ITU's enterprise risk management (ERM).

The Secretariat's assessment, presented to IMAC, highlights persistent systemic weaknesses obstructing the implementation of a comprehensive internal control system. These include inconsistent application of the COSO 2013 Internal Control Framework, ambiguous risk ownership and delegation of authority, limited validation of Letters of Representation, and monitoring activities that rely largely on self-assessment rather than being risk driven. Such deficiencies, as observed by the Committee, undermine the effectiveness of both the first and second lines of defense, reducing assurance for governing bodies.

IMAC observes that risk management processes continue to be predominantly compliance-focused and are insufficiently linked to strategic planning, performance management, or resource allocation. The planned integration of risk management into the 2026 Operational Planning (OP) process is seen as a positive development; however, its practical effectiveness remains to be demonstrated and will require sustained support and uniform implementation across the Union. The Committee regards this integration as essential for ensuring that risk information informs both operational and strategic decision-making.

Core components of ERM, such as a comprehensive risk taxonomy, clear statements of risk appetite and tolerance, calibrated scoring, escalation thresholds, and documented risk ownership, remain underdeveloped. The current configuration does not facilitate prioritization or consistency across the organization.

IMAC deems these elements critical for advancing towards an integrated and coherent risk management system.

IMAC acknowledges the RMIC-TF's initiative in overseeing the follow-up of oversight recommendations and recognizes improvements in data quality, standardized procedures, and reporting mechanisms. Nevertheless, the Committee asserts that the goal of oversight is not merely the formal closure of recommendations, but tangible strengthening of controls, processes, and behaviors. Evidence of such improvements remains scarce, with several long-standing issues highlighted by external and internal auditors persisting.

The Committee reiterates its concern regarding the placement of the risk management function under the Chief Information Officer (CIO), which is not suitable for a mature Second Line of Defense. This structure limits functional independence and the capacity to provide organization-wide challenges. While IMAC understands this arrangement is temporary, it underscores the importance of designating an appropriate institutional home for an independent, organization-wide risk management unit empowered to challenge, guide, and support first-line management throughout the Union.

IMAC notes the scheduled review by an external consultant (EY), which will examine current practices regarding risk management, Letters of Representation, and compliance monitoring, providing a roadmap to address the external auditor's recommendations (R6, R9, R11, R17). While the Committee considers this diagnostic exercise valuable, it emphasizes that meaningful progress depends on the Secretariat's commitment to implementing resulting recommendations, including structural enhancement, capacity building, and behavioral change.

In view of the Secretariat's acknowledgment of gaps in risk ownership, internal control effectiveness, and the operation of the three lines model, IMAC encourages ongoing reinforcement of internal control monitoring and related assurance activities. Clarifying accountability frameworks and delegations of authority remains pivotal for achieving consistent application of controls across the Union.

Although individual risk registers were not reviewed during this meeting, IMAC maintains concerns that institutional ERM has not advanced beyond a basic catalogue of operational risks. The lack of structured, organization-wide identification of strategic, governance, financial sustainability, and transformation-related risks constrain the Union's ability to anticipate, prioritize, and manage risks

relevant to mandate delivery. IMAC regards these risks as integral to a credible corporate risk profile and advocates their systematic assessment.

Overall, the Committee concludes that ITU's risk management and internal control arrangements are still at an early stage of maturity. Substantial efforts are required to transition from policies and tools to a fully functioning, integrated system where risk considerations genuinely inform decision-making, resource allocation, and accountability. IMAC will continue to monitor progress closely and remains committed to supporting the Secretariat in advancing these reforms.