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| Report by the Secretary-General | |
| THE TWELFTH REPORT OF THE INDEPENDENT MANAGEMENT ADVISORY COMMITTEE (IMAC) - ANNUAL REPORT FOR 2022-2023 | |
| **Purpose**  This report of the Independent Management Advisory Committee (IMAC) to the ITU Council contains the detailed IMAC Annual Report for the 2022-2023 activities to be presented at the meeting of the 2023 Session of Council.  **Action required by the Council.**  The Council is invited to **approve** the IMAC report and its recommendations for action by the secretariat.  **Relevant link(s) with the Strategic Plan**  ITU Strategic Plan 2024-2027  **Financial implications**  **None**  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  **References**  [Resolution 162](https://www.itu.int/en/council/Documents/basic-texts-2023/RES-162-E.pdf) (Rev. Bucharest, 2022); Council [Decision 615](https://www.itu.int/md/S19-CL-C-0132/en); IMAC Annual Reports: [C12/44](http://www.itu.int/md/S12-CL-C-0044/en) (First annual report of IMAC to the Council); [C13/65 + Corr. 1](http://www.itu.int/md/S13-CL-C-0065/en) (Second annual report of IMAC to the Council); [C14/22 + Add.1](http://www.itu.int/md/S14-CL-C-0022/en) (Third annual report of IMAC to the Council); [C15/22 + Add.1-2](http://www.itu.int/md/S15-CL-C-0022/en) (Fourth annual report of IMAC to the Council); [C16/22 + Add.1](https://www.itu.int/md/S16-CL-C-0022/en) (Fifth annual report of IMAC to the Council); [C17/22](https://www.itu.int/md/S17-CL-C-0022/en) (Sixth annual report of IMAC to the Council); [C18/22 + Add.1](https://www.itu.int/md/S18-CL-C-0022/en) (Seventh annual report of IMAC to the Council) [C19/22](https://www.itu.int/md/S19-CL-C-0022/en) (Eighth annual report of IMAC to the Council) [C20/22](https://www.itu.int/md/S20-CL-C-0022/en) (Ninth annual report of IMAC to the Council) [C21/22](https://www.itu.int/md/S21-CL-C-0022/en) (Tenth annual report of IMAC to the Council) [C22/22](https://www.itu.int/md/S22-CL-C-0022/en) (Eleventh report of IMAC to the Council) | |

1. Activities of IMAC for 2022-2023 and Membership of the Committee

1.1. This report presents the comprehensive Annual Report of IMAC, outlining the activities conducted during the 2022-2023 period. It will be presented at the 2023 Session of Council.

1.2. The current membership of IMAC includes the following individuals:

• Mr. Kamlesh Vikamsey (Chair)

• Mr. Honore Ndoko (Vice-Chair)

• Ms. Sarah Hammer

• Mr. Alexander Narukavnikov

• Mr. Henrique Schneider

1.3. Following the Plenipotentiary Conference, IMAC held its regular meetings on November 2-4, 2022, March 15-17, 2023, June 5-7, 2023, in person in Geneva with remote participation arrangements. A final virtual meeting was held on June 29, aiming to discuss the External Auditors Interim Report.

1.5. The Committee members conducted several additional meetings during the 2022/2023 period. The Chair of IMAC held meetings with ITU management and the External Auditors (UK National Audit Office). Furthermore, the IMAC Chair participated in the annual meeting of the Chairs of the UN System Oversight Committees, which took place on December 6-7, 2022, in New York. The IMAC Chair also provided an overview of IMAC's tasks as per IMAC Terms of Reference and the required competencies and commitment for participation of its members to the IMAC Selection Panel.

1.5. Since its last annual activity report to the Council in 2022, the Committee has actively addressed all areas of its responsibilities, with a particular focus on internal audit, risk management, internal control, evaluation, ethics, financial statements, financial reporting, and external audit. Special attention has been given to the newly assigned areas of IT and IT security, as mandated by PP22.

1.6. All reports from the Committee's meetings, along with its annual reports and other essential documents, are accessible to the ITU membership through IMAC's dedicated section on the ITU public website, which can also be accessed via the ITU Council web page.

1.7. The IMAC members acknowledge the overall engagement of ITU management in a productive collaboration with IMAC. ITU Management has demonstrated readiness and responsiveness in addressing IMAC's inquiries and actively sought advice from IMAC on various topics within its scope and expertise. Specific observations and recommendations regarding IMAC's areas of responsibility are detailed in the relevant sections of this report.

2. Status of IMAC Recommendations

2.1. Consistent with its established procedure and to facilitate the Council's oversight of the actions taken in response to IMAC's recommendations, IMAC conducted a thorough review of the progress made in implementing its previous recommendations.

2.2. As of now, approximately 85% of the IMAC recommendations have been successfully implemented, with 56 out of 66 recommendations completed. However, there are still 10 recommendations that are currently being addressed by the Secretariat.

2.3. Following its customary approach, the Committee assessed the status of the actions taken in response to IMAC's recommendations, undertaking a comprehensive review of the implementation progress.

2.4. As a follow up to the outstanding recommendations, several documents, namely [C23/20](https://www.itu.int/md/S23-CL-C-0020/en), [C23/52](https://www.itu.int/md/S23-CL-C-0056/52en), and [C23/53](https://www.itu.int/md/S23-CL-C-0053/en), have been submitted to Council 23 for its consideration.

3. ITU TRANSFORMATION ROADMAP FOR ORGANIZATION EXCELENCE

3.1 The Deputy Secretary-General introduced an essential document, the ITU Transformation Roadmap for Organizational Excellence (document [C23/52](https://www.itu.int/md/S23-CL-C-0052/en)). This roadmap is a culmination of the ITU Strategic Plan and the outcomes of the visioning exercise on Pillar 3, which focuses on achieving organizational excellence. IMAC expressed its support for this comprehensive approach and called upon the ITU leadership to embrace bold and brave decision-making in accordance with and in fulfillment of [Resolution 71](https://www.itu.int/en/council/Documents/basic-texts-2023/RES-071-E.pdf) (Rev. Bucharest, 2022) "Strategic plan for the Union for 2024-2027".

3.2. The ITU Transformation Roadmap for Organizational Excellence consists of four key components:

* HR Transformation: Focuses on developing a capable and engaged workforce, fostering a people-centric culture, and creating an enabling work environment.
* Financial Transformation: Aims to optimize resource allocation, streamline financial processes, and strengthen financial controls for sustainability and growth.
* IT Transformation: Addresses the modernization of IT infrastructure, cybersecurity enhancement, and leveraging emerging technologies for agility and relevance.
* Oversight Bodies and Internal Controls Transformation: Emphasizes robust oversight, risk management, and internal control mechanisms for effective governance and accountability.

3.3. IMAC recognizes the significance of the roadmap in enhancing performance, efficiency, and safeguarding ITU's operations. The Committee urges bold decision-making and emphasizes the roadmap's implementation for advancing ITU's mission in the evolving telecommunications landscape.

3.4. The Committee believes that ITU management should have the flexibility to plan, drive, and execute the transformation process in the best interest of the organization. The Committee notes that proper reporting mechanisms would be established to present the achievements of the transformation process updates to IMAC as well as the ITU Council

3.5. To ensure effective monitoring and support, IMAC requests permanent briefings on the implementation progress of the Transformation Roadmap after its approval at Council 23. Regular updates will enable the Committee to provide guidance, assess the effectiveness of the roadmap’s components, and offer recommendations for continuous improvement.

Recommendation 1

IMAC recommends that ITU management provide regular briefings on the implementation progress of the Transformation Roadmap for Organizational Excellence. This will ensure transparency, accountability, and effective monitoring of the roadmap’s execution towards achieving organizational goals.

Recommendation 2

IMAC recommends that ITU management and ITU Council members prioritize and allocate sufficient resources for the implementation of the Transformation Roadmap, for achieving Organizational Excellence. This commitment will ensure the necessary support, including financial and human resources, to drive the successful execution of the roadmap’s initiatives and foster organizational growth and innovation.

Recommendation 3

IMAC recommends that ITU management takes comprehensive measures to ensure transparent change management in alignment with the implementation of the Transformation Roadmap for Organizational Excellence. This includes effective communication strategies to mobilize the entire organization and provide ownership to all staff members, fostering a sense of involvement and commitment throughout the process.

Recommendation 4

Consistent with the Transformation Roadmap, IMAC recommends that ITU management updates its Risk Appetite Statement with an emphasis towards more innovative and experimental culture.

4. Financial Management

4.1. IMAC diligently monitored and assessed significant financial management issues while engaging in constructive discussions with the Financial Resources Management Department.

4.2. The secretariat provided comprehensive updates on their engagement with the External Auditors, as they are developing their report on the 2022 financial statements.

4.3. The Committee extensively deliberated on the challenges associated with budget implementation, which necessitated requesting a withdrawal from the reserve account through the ITU Council.

4.4. The secretariat furnished detailed information regarding the measures taken to achieve budgetary balance for 2023, as well as the underlying basis for the development of the 2024-2025 budget.

4.5. IMAC encouraged the secretariat to prioritize expense reduction, proposing a comprehensive methodology for prioritization rather than implementing across-the-board expense cuts across the entire ITU. The Committee emphasized the need for ITU to focus on revenue generation, improve predictability, and develop contingency scenarios to effectively address potential challenges. Furthermore, IMAC recommended strengthening efforts to unlock the organization’s efficiency potential and optimizing resource utilization.

4.6. In the June meeting, the committee thoroughly reviewed the methodologies employed for cost recovery in satellite network filling, publications, and projects. Expressing their concerns about the decline in revenues, particularly in relation to satellite network fillings, the committee engaged in discussions to explore potential recommendations for addressing this issue. The committee recognized the importance of finding effective solutions to mitigate revenue reduction and ensure sustainable operations.

Recommendation 5

In order to enhance revenue volume recovery and predictability, IMAC recommends that ITU management conducts a targeted update of its cost recovery methodologies with a phased convergence plan towards full recovery.

Recommendation 6

IMAC recommends that ITU management prepares and implements action plans that will bring back the volume of cost recovery to the pre COVID 19 pandemic levels.

**5. EX-GRATIA PAYMENTS**

5.1. IMAC was approached by a whistle-blower on 17 February 2023, and was provided with information regarding ex-gratia payments made to former ITU elected officials since 2014.

The ITU Secretary-General, having also been contacted by the whistle-blower, contacted the Chair of IMAC and consulted him on the same subject. A briefing was also provided to IMAC during the 34th IMAC’s meeting in March 2023, by the Chief of FRMD, the Legal Counsel, and the Ethics Officer.

5.2. During 2022, “ex-gratia” payments of 214,000 CHF were paid to former Elected Officials under Article 10.4 of ITU’s Financial Regulation. Similar transactions had been paid to previous elected officials at the end of their mandates since a precedent was established in 2014 and followed in 2018. The payments in 2022 were duly authorized by the former Secretary-General “who may make such ex-gratia payments as he deems to be necessary in the interest of the Union”, as per Article 10.4.

5.3. The External Auditors looked into these payments made in 2022, and considered them against the requirements of Article 10.4, as in their view, these payments did not meet the definition of ex-gratia as set out in ITU’s Financial Regulations as they were not necessary, or in the interest of the Union and therefore have no basis for payment under ITU’s financial or staff regulations.

5.4. Noting that these payments were not authorized by the ITU Council and taking into consideration the External Auditors’ view and plan to qualify their Regularity opinion on the financial statements in respect of this expenditure, IMAC welcomed the current Secretary-General’s action to cancel these payments in the future.

5.5. IMAC also supports External Auditor’s recommendation to Council to consider any further actions it deems appropriate in respect of these payments.

6. ITU HQ Building Project

6.1. The Head of the Facilities Management Division provided an update on the progress of the HQ building construction project. The update highlighted the challenges faced by ITU due to higher-than-expected prices received in the offers. Various options were explored to address this issue, and these will be developed and presented to Council 23 for a decision on the way forward.

6.2. IMAC actively engaged with the Head of the Facilities Management Division on multiple aspects of the project. The Committee specifically inquired about different scenarios for the project's future, considering both the continuation of the project and the possibility of freezing its implementation. The Committee emphasized the importance of a decision by the Governing bodies that effectively mitigates the associated risks.

6.3 Given the complex and technical nature of the HQ Building Project, as well as the substantial cost increase, IMAC advised that an impartial third-party expert be enlisted to validate both the initial cost estimation by the project team and the proposed cost increase presented in the offers. Additionally, the third-party expert should also comprehensively assess the whole project. By doing so, the project can ensure an unbiased assessment and provide greater confidence in the financial and technical aspects of the project.

6.4 IMAC is conscious that any way forward results in additional costs. The completion of the building, the termination of the project as well as any other course of action leads to financial consequences. The Committee advises understanding these consequences in any scenario.

Recommendation 7

IMAC recommends that the HQ ITU building project be subjected to an assessment by an independent third-party expert. This assessment should encompass various scenarios on the way forward to facilitate informed decision-making.

**7. EXTERNAL AUDITORS: UK NATIONAL AUDIT OFFICE**

7.1. IMAC engaged with new External Auditors and received a comprehensive briefing from the UK National Audit Office regarding their audit methodology for the ITU. The Committee expressed its expectations for the timeline of audit reports and conveyed satisfaction with the auditors' focus on assessing ITU's effectiveness. IMAC encouraged the utilization of data and analytics to gain better financial insights and strengthen ITU's second line of defence.

7.2. During their interactions with the External Auditors, IMAC discussed the progress of the reports and the key findings. At the June meeting, the Committee acknowledged that the External Auditor's report for 2022 was not completed as initially expected by mid-June 2023. The auditors explained the challenges they faced with the accounts requiring several accounting adjustments and disclosures that will necessitate a restatement of Financial Statements in order to comply with International Public Sector Accounting Standards (IPSAS) and comply with External Auditor’s recommendations. IMAC expressed its readiness to discuss the audit report once it becomes available.

7.3. As of June 26th, IMAC received the Interim report from the External Auditors, and on June 28th, IMAC received the ITU Management's response to the External Auditor recommendations. The committee took note of the Interim report and the management's response, acknowledging that ITU management has accepted all the formulated recommendations.

7.4. IMAC also recognized, in light of the auditors’ findings that it was necessary to contract a third party to review and finalize the financial statements for 2022. The Committee supports this approach taken by the management. The Committee recommends the expedited completion of this process.

7.5. In terms of IMAC's involvement in financial reporting, it is highlighted that the Terms of Reference of IMAC, as approved in Resolution 162 (revision Bucharest 2022), emphasize that IMAC will provide advice to the Council and ITU management on ways to improve the quality and level of financial reporting. IMAC is fulfilling this role through meetings with ITU Management and through its report to the Council. To maximize the impact of this process, IMAC will collaborate with the External Auditor to document the process and determine the best way forward.

8. INternal Audit

8.1. IMAC continued its advisory role and engagement with the internal audit function. The Committee received regular briefings from the Head of the Internal Audit Unit regarding the planning and status of the unit's work.

8.2. The Committee discussed the findings of the Internal Audit Report on the actions taken by the Working Group on Internal Controls (WGIC). The report emphasized that active involvement and commitment from Elected Officials significantly enhance overall governance and internal controls, holding senior managers accountable. The importance of internal audit's role in assessing the effectiveness of controls was also highlighted.

8.3. IMAC reviewed the Management letters concerning administrative and financial reporting to donors.

8.4 The Committee recommended updates to the Internal Audit Charter, consistent with the Charters of the Ethics and Investigations functions and review the preliminary draft presented and look forward to further developments linked with the Oversight and internal control track for the Transformation Roadmap for Organizational Excellence.

8.5. The Committee acknowledges the IA unit's report on reviewing and assessing the accuracy and completeness of data/information provided to AON for the 2022 ASHI valuation. IAU successfully reconciled any divergences found during data analysis and confirms the accuracy and completeness of the key elements provided to AON for the valuation.

8.6. The Committee acknowledged the work of the Internal Audit Unit (IAU) and commended the increased transparency in the dissemination of reports. IMAC encouraged the IAU to continue strengthening the three lines of defence framework.

Recommendation 8

The Committee advises continuing the risk-based audit approach for the Audit Plan, with emphasis on including a risk assessment section in the 2024 plan. Given limited IA resources, prioritize the work plan to allocate the majority of efforts towards audit assurance and compliance.

Recommendation 9

IMAC advises the IA unit to explore and integrate specialized digital audit tools and business analytics into their activities for enhanced effectiveness.

9. Ethics

9.1. IMAC maintained its engagement with the Ethics Officer and received regular briefings on the progress of work. The Ethics Officer provided updates on the implementation of the Action Plan presented at Council22, which included mandatory ethics training, the declaration of interest policy, and raising awareness of the new harassment policy. The discussion also highlighted the growing importance of mental health in the organization.

9.2. The Committee emphasized the importance of annual ethics training and the need for a strong focus on preventing financial fraud. They also stressed the necessity of training managers to effectively handle sensitive cases.

9.3. The Committee recognized the importance of fostering a speak-up culture within the organization. It was emphasized that building such a culture should not solely rely on the willingness of staff to come forward but should be supported by organizational processes that promote and enable this culture.

10. INvestigation Function

10.1. IMAC has actively pursued the establishment of the investigation function, emphasizing the need for a dedicated resource in its 9th Annual Report to Council in 2020.

10.2. The Committee engaged with the Head of the Investigation Unit, who provided a detailed briefing on the number of investigation cases and the implementation of a newly operational case management system.

10.3. IMAC emphasized the utmost importance of establishing a robust governance framework for the investigation function. It was recommended that this framework be defined as a priority in an Investigation Charter, ensuring alignment with the updated charters of other relevant internal functions.

11. INTERNAL JUSTICE SYSTEM

11.1. The Committee received updates regarding an internal working group tasked with reviewing the organization's internal justice system.

11.2. The Committee emphasized the significance of a transparent and efficient Internal Justice System for the organization. It underscored the importance of effective coordination among all the components of the system.

12. Alignment and Coordination of INternal Oversight Functions

12.1. IMAC has maintained regular engagement with and received briefings from all internal functions and units responsible for oversight, including internal audit, evaluation, and investigations. The Committee expressed the belief that establishing aligned Charters for these units will enhance their performance, promote coordination of activities, and clearly define the scope of their actions.

12.2. The Committee acknowledged the submission of a document to Council 23 by the Secretariat regarding the creation of an Oversight Unit (C23/53) as part of the Transformation Roadmap for Organization Excellence. This unit incorporates the three functions, and IMAC looks forward to the implementation of its recommendations numbered 4 and 5 from 2022.

13. Working Group on INternal COntrols

13.1. The Committee was briefed on the accomplishments and the completion of the multi-year work program of the Working Group on Internal Controls.

13.2. IMAC previously commended the group's plan and the substantial allocation of resources across various secretariat entities, resulting in significant progress in the right direction.

13.3. The Committee was pleased with the assessment outcomes and the effective implementation of the group's activities, marking a significant milestone in resolving the fraud case and addressing previously identified deficiencies.

13.4. IMAC acknowledged the submission of document [C23/20](https://www.itu.int/md/S23-CL-C-0020/en) by the Secretariat to the Council for approval. The document outlined the WGIC's achievements and laid out future plans to enhance the second and third lines of defence throughout ITU, aiming to continuously improve internal controls and the risk management process.

14. HUMAN RESOURCES

14.1. IMAC receives briefings from HRMD on key initiatives for a people-centric culture, agile workforce, streamlined HR services, and enabling work environment.

14.2. The Committee acknowledges progress, emphasizes prioritization, aligning workforce with goals, diversity, agility, engagement, and HR services excellence.

14.3. IMAC highlights timely closure of oversight recommendations, ongoing engagement with HRMD, succession planning, talent management, digital tools, and consistency of the People Strategy, with HR transformation document for the Council23 ([C23/51](https://www.itu.int/md/S23-CL-C-0051/en)) part of the Transformation Roadmap to achieve Organizational Excellence ([C23/52](https://www.itu.int/md/S23-CL-C-0052/en)).

Recommendation 10

In order to mitigate the risks of ageing demographics of ITU workforce, IMAC recommends that ITU Member States be encouraged to provide appropriate financial and material support for the Young Professionals Programme (YPP) and other youth professional development initiatives.

15. IT/IT SECURITY

15.1. In line with its updated Terms of Reference (TOR) regarding IT/IT security, IMAC received a briefing from the Information Services Department on IT security frameworks implemented within ITU. Additionally, the Committee was briefed on data management practices across the organization and the importance of cross-sectoral cooperation in this domain.

15.2. Recognizing the criticality of IT security as a potential risk that can significantly impact the functioning of ITU, the Committee acknowledges the absolute necessity of establishing a robust and effective governance framework in this area, both technically and strategically. IMAC strongly encouraged the secretariat to incorporate relevant external subject expertise to enhance governance and provide necessary challenges to management in addressing the dynamic nature of IT security risks.

15.3. The Committee expressed concerns regarding security weaknesses and risks associated with field offices, emphasizing the need for a comprehensive review of mitigation measures. Furthermore, the Committee encouraged efforts to optimize the utilization of IT resources throughout ITU, promoting streamlined and efficient practices.

15.4. IMAC emphasized the importance of data management in ITU, encompassing tasks like maintaining a comprehensive data inventory, prioritizing data, and ensuring privacy and protection. The Committee also acknowledged the commendable efforts in preserving institutional memory, namely in form of documents dating back to 1865 during a recent visit to the archives. Consequently, IMAC strongly advises establishing a robust governance framework for efficient data management, enabling the creation of a knowledge database.

Recommendation 11

IMAC recommends setting up IT governance to ensure clarity on the decision-making mandate, demand management process, accountability for actions agreed and committed and incentives to deliver.

Recommendation 12

IMAC recommend to ITU management to perform an IT license inventory and reconciliation, followed by a license rationalization exercise to identify potential cost-saving opportunities.

Recommendation 13

IMAC strongly advises ITU management to establish a comprehensive top-down governance framework for data, encompassing data retention policies and procedures, to safeguard historical data and ensure data readiness.

16. IMAC SELF-ASSESMENT AND STAKEHOLDERS’ FEEDBACK

16.1. After completing its self-assessment for the 2022-2023 period, the Committee proceeded to gather feedback from ITU management regarding IMAC's activities. In their self-assessment the Committee members expressed their satisfaction in collectively possessing a diverse range of skills and professional qualifications that enable them to effectively support the Secretary General and the Council in their oversight responsibilities.

16.2. Recognizing the value of team spirit, trust, peer learning, knowledge sharing, and complementarity, the members unanimously agreed to continue fostering these qualities within the Committee. They emphasized the importance of nurturing a collaborative environment that promotes active engagement and supports the collective growth of the team.

16.3. Special emphasis was placed on the active participation of members in the Committee's work, ensuring that all relevant documents are made available at least one week prior to meetings. Furthermore, the formal adoption of the annual work plan and rolling plan was highlighted as crucial for effective planning and coordination. The Committee reiterated its commitment to conduct field visits whenever possible, enabling IMAC to assess the functioning of the Union and the oversight arrangements in Regional Offices.

16.4 During the June session, the Committee addressed stakeholder feedback, expressing satisfaction with recognition of its contributions. The Committee focused on suggestions to improve communication, clarify roles, and incorporate specific recommendations for the management. The Committee acknowledged the call from the stakeholders to support ITU's transformation, reinforcing their commitment to collaboration and advice for effective decision-making.

17.ENGAGEMENT WITH ITU MANAGEMENT / OTHER MATTERS

17.1 In accordance with its established practice, IMAC continued to engage with the ITU Secretary-General on the Committee meeting’s deliberations and observations. IMAC noted the open and fruitful discussions with the Secretary-General, and appreciates her engagement, commitment and reaction to the issues raised by the Committee.

17.2 IMAC members also wish to express their continuing appreciation to the Deputy Secretary-General for leading the efforts to transforming ITU on the path to organizational excellence.

17.3 The Committee members wish to thank the ITU officials for their support, cooperation, and positive attitude in supporting the effective functioning of the Committee, and in particular the commendable secretariat support. The Committee acknowledged the commitment for a timely advance provision of supporting documentations for future meetings.

17.4 The Committee also wish to express their appreciation to the Member States and the Council for entrusting IMAC members with these important responsibilities.

17.5 IMAC’s membership, responsibilities, terms of reference and reports are available on the IMAC area of ITU’s public website: <http://www.itu.int/imac>

18.Planning for the IMAC meetings in 2023-2024

18.1 IMAC has preliminary planned its following regular meeting for 30 October to 1 November 2023. This will be followed by a second and third meeting in the first and second quarter of the calendar year 2024.

18.2 An additional formal virtual meeting may take place on September 2023, to review the External Auditor’s report on the 2022 Financial Statements.

18.3 A deep dive virtual consultation meeting on the impact of AI on internal controls and oversight is included in IMAC’s 2023-2024 workplan.

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