

RESOLUTION ON EXPANDING THE MANDATE OF THE ADVISORY COMMITTEE ON BUDGETARY AND STAFF MATTERS (ACBSM) TO INCLUDE EXPLICIT AUDIT FUNCTIONS. ACHPR/Res.599 (LXXXI) 2024

The African Commission on Human and Peoples' Rights (the Commission), meeting at its 81st Ordinary Session, held from 17 October to 06 November 2024:

Recalling its mandate of promotion and protection of human and peoples' rights in Africa, pursuant to Article 45 of the African Charter on Human and Peoples' Rights (the African Charter);

Considering Rule 25 of its 2020 Rules of Procedure which provides that "The Commission may create subsidiary mechanisms such as Special Rapporteurs, Committees and Working Groups";

Recalling its Resolution ACHPR/Res 142(XXXXV) 09, adopted at its 45th Ordinary Session, Establishing an Advisory Committee on Budgetary and Staff Matters;

with the following mandate:

- i. To work with the Secretariat to identify activities from the 2008 - 2012 Strategic Plan of the ACHPR that would feature in the Commission's budget Proposals,
- ii. To work with the Secretariat to prepare the programs budget of the African Commission for presentation to the relevant Organs of the African Union,
- iii. To work with the Secretariat to ensure proper execution of the programs, and
- iv. To work with the Secretariat on the implementation of the approved new structure of the Secretariat of the African Commission.

Bearing in mind the Standard Operating Procedures on the Special Mechanisms of the Commission (the SOPs on Special Mechanisms) adopted at its 27th Extraordinary Session held from 19 February to 4 March 2020 in Banjul, The Gambia;

Noting in particular the guidelines set out in the SOPs on Special Mechanisms, including the general roles and responsibilities of mandate holders, especially that Committees and Working Groups may be mandated to work on internal matters of the Commission and in setting standards and developing strategies for the better promotion and protection of human and peoples' rights;

Appreciating the work undertaken by the Advisory Committee during the past fifteen years in the discharge of its mandate in relation to budgetary and staff matters;

Mindful of the importance of and the need for an internal independent audit function in the oversight and governance of the Commission's Secretariat, to oversee the integrity of the Commission's financial reporting, and to support the Secretariat in meeting its responsibilities regarding financial statements, financial reporting systems and internal controls;

Heedful of the recommendation of the External Audit Report of the Commission for the year ending 2022, and the requirement of the African Union policies that each Organ of the Union establish an Audit Committee comprising non-executive members, to enhance good governance and accountability, in line with the principles of institutional good governance and oversight;

Cognizant that the Members of the ACBSM, as is consistent with all Commissioners, bear no financial roles in the Commission and are therefore independent;

The Commission decides to:

1. Expand the mandate of the Advisory Committee on Budgetary and Staff Matters to include the following audit functions :
 - i. Review of internal and external audit reports of the ACHPR, ensuring that issues are addressed and audit findings are acted upon;
 - ii. Advise the Commission's Secretariat on compliance, integrity, and ethics through monitoring of implementation of audit recommendations;
 - iii. Make recommendations on the status of follow up of audit recommendations made in prior years, and guide the Secretariat on responding to concerns raised by the Office of the Internal Oversight, African Union organs, and other stakeholders in the wider African Union audit framework;
 - iv. Review and oversee the effectiveness of the established risk management policies and processes, ensuring that these are well defined and effective.
2. Authorize the Committee to co-opt, as may be needed, expert auditors into the meetings of the Committee; and
3. Request the Secretariat to continue to provide the Committee with all necessary support for effectively implementing its mandate.

Done in Banjul, The Gambia, on 06 November 2024