



INTERNATIONAL
MARITIME
ORGANIZATION

IOEO ANNUAL REPORT 2025



Summary of Internal Oversight and Ethics
Activities 2025

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(Front cover photo credit: Mr. Tomoaki Sakaguchi, The Photo Exhibit "Beyond the Horizon")

Secretary-General's Statement

I am pleased to present the 2025 report on internal oversight and ethics activities at IMO. The highlights reflect a varied and active portfolio of oversight work across evaluation, internal audit, investigation and ethics advisory services. Key tasks during the year included a focused review of outstanding Joint Inspection Unit recommendations, resulting in a marked increase in implementation levels compared to previous years; a first-ever audit of the Organization's security management system; and an evaluation of the GloFouling Partnerships Project. In addition, the mandatory online ethics training course was comprehensively updated and reissued, nine years after its initial launch, reaffirming the Organization's sustained commitment to integrity and ethical conduct.

The role of IOEO is critical within the IMO Secretariat, as it provides independent, objective and impartial assessments on matters of strategic, programmatic and operational importance to the Organization. The quality of IOEO's observations and recommendations is founded on the professionalism and dedication of its staff, who uphold the values of the Organization, the ICSC Standards of Conduct, and the standards of their respective professional bodies. I remain fully committed to supporting the Office, so that IOEO can continue to offer essential insight, analysis and advice aimed at improving the efficiency and effectiveness of the Secretariat and contributing to the maintenance of an ethical working environment.

I am sincerely grateful for IOEO's support and contributions throughout 2025 to the Secretariat-wide reform undertaken under my leadership, while fully preserving its independence. The overarching objective of the Secretariat is to better serve the Member States, and in this context IOEO's balanced advice has been, and will continue to be, highly valued and essential.

Arsenio Dominguez
Secretary-General

I. Introduction

1 In accordance with the terms of reference of internal oversight, as provided in Appendix II to the Financial Regulations of the International Maritime Organization (IMO, or the Organization), the Internal Oversight Services (IOS) cover internal audit, evaluation, and investigation under a single internal oversight mechanism. IOS, together with the ethics function established in February 2014, have formed the Internal Oversight and Ethics Office (IOEO) that reports functionally and administratively directly to the Secretary-General and assists him in the fulfilment of his responsibility for internal control (Financial Regulation 10.1) and in internal oversight and ethics-related matters with independent, objective assurance, review, and advice.

II. Internal Oversight

A. Review of 2026 Member States Assessment

2 The report outlined IOEO's review of the calculation of 2025 assessed contributions carried out by the Finance and Budget Services (FBS) of the Administrative Division. The review was based on, inter alia, the revised shipping tonnage figures submitted in accordance with Circular Letter No. 3347, the United Nations (UN) General Assembly resolution A/RES/79/249, the IMO budget for 2026 as approved by the IMO Assembly at its thirty-fourth session in November 2025, and IMO Assembly resolution A.726(17) on apportionment of contribution amounts among Member States.

3 The verification confirmed the accuracy of the calculations for the Member States assessment figures comprising "Minimum," "Basic," and "Tonnage" assessments, totalling £38,081,000. With regard to the allocation of the assessments, no errors were found; however, minor manual adjustments for certain Member States were identified, based on the practice evolved and accepted at IMO. These adjustments arose from the rounding of the percentages in three decimal places provided in the UN scale of assessments (A/RES/76/238) into the nearest two decimals as per resolution A.726(17) for the calculation of the "basic units".

4 IOEO expressed its appreciation for the actions taken to address a) the mismatch in the number of decimal places described above; and b) situations where an IMO Member State is not a Member State of the United Nations, which have now been approved at the thirty-fourth session of the Assembly.¹ IOEO maintained its recommendation to the Secretariat to resolve the difference between S&P Global Market Intelligence (S&P) and IMO's nomenclature for Member States and Associate Members. The memo also noted the enhancement of controls implemented by IMO as part of the due diligence verifications performed on the data received from S&P. IOEO also recommended that explanations from S&P on the overall variance for grouped territories under a Member State are supported, as applicable, by the individual variances of the individual territories.

B. Follow-up Review on the Status of Implementation of JIU Recommendations

5 The Joint Inspection Unit (JIU) conducts system-wide evaluations, inspections, and investigations. The reports emanating from these contain recommendations issued, as appropriate, to participating organizations. IMO considers the issued recommendations for acceptance or rejection. The accepted recommendations are subsequently assessed on a periodical basis to determine their status of implementation for the purpose of reporting to the IMO Council and the JIU.

¹ A 34/D 19.2

6 The follow-up review identified contributing factors for the relatively high number of outstanding recommendations issued in prior years, and proposed actions to be taken by both IOEO and management to enable more effective and efficient assessment that contributes, inter alia, to improve the implementation rate.

C. TEST Biofouling Financial Audit Jomo Kenyatta University of Agriculture and Technology (JKUAT)

7 A financial audit was conducted on the expenditures reported by the Jomo Kenyatta University of Agriculture and Technology (JKUAT) as Maritime Technology Cooperation Centre (MTCC) Host Institution for the period August 2022 to December 2024 in line with the implementing partner agreement for the TEST Biofouling project.

8 The independent auditor for this engagement issued an “unmodified” opinion on the statement of expenditure for the audited period. The audit report contained five recommendations aimed at enhancing internal controls. All the recommendations were accepted by management and actions plans are being put in place to support implementation.

D. Audit of Security Management System

9 IOEO conducted an audit of IMO's governance, risk management and control systems for managing security risks, assessing compliance with the United Nations Security Management System (UNSMS) at IMO Headquarters and across its field presence. The audit concluded that the Organization's security management framework is partially aligned with UNSMS standards. While security practices at the local level were generally effective, weaknesses were identified in global oversight arrangements and in the protection afforded to certain categories of personnel. In particular, insufficient compliance monitoring could increase IMO's exposure to operational, legal and reputational risks. The audit noted inconsistent enforcement of mandatory security training, gaps in travel clearance and documentation, and a lack of clarity regarding consultants' security responsibilities.

10 Three high-priority recommendations were issued, including establishing a centralized mechanism for oversight of security training and travel, integrating security risk into the corporate risk register and strategic planning processes, and updating the Technical Cooperation Procedures Manual to reflect duty-of-care obligations under UNSMS.

11 The audit also noted good practices, such as strong coordination with the United Nations Department of Safety and Security (UNDSS) at REMPEC and several Regional Presence Offices and general compliance with Security Communication System (SCS) protocols at IMO Headquarters. Management reported that mission travel clearance procedures had been strengthened and strictly enforced since July 2024, with follow-up validation planned.

E. GloFouling Partnerships Project Terminal Evaluation

12 The GloFouling Partnerships project was found to have played a notable role in advancing global biofouling management by supporting policy development, institutional strengthening and capacity-building, while operating under notable resource and implementation constraints. Structured around five components aligned with its objectives, the project engaged a broad range of stakeholders, including 12 Lead Partnering Countries (LPCs) that received direct funding and technical assistance, and 13 Partnering Countries (PCs) that primarily benefited from capacity-building and policy support.

13 Collaboration with Regional Coordinating Organizations (RCOs) facilitated regional policy harmonization, although engagement with International Financial Institutions was limited

due to the absence of formal mechanisms in the project design. Despite initial delays, all 12 LPCs developed National Biofouling Strategies and Action Plans based on national assessments, though levels of institutional endorsement and implementation progress varied due to resource limitations and capacity gaps. Extensive training activities helped strengthen technical expertise among national authorities, port administrations and industry stakeholders, supported by high-quality multilingual guidance materials that enhanced knowledge retention and long-term sustainability.

14 Participation by PCs fell below expectations, as no direct funding was available, with most engagement limited to introductory training, although targeted sponsorship enabled some participation in key events. The project was assessed as highly relevant and well aligned with IMO, Global Environment Facility (GEF), and United Nations Development Programme (UNDP) priorities, and contributed to the groundwork for a future mandatory international framework, reflected in the April 2025 Marine Environment Protection Committee (MEPC) decision to initiate work on an international biofouling convention.

15 It was noted that 92% of the budget spent by early 2025 and \$68.6 million in co-financing mobilized. Sustainability was considered moderately likely, supported by institutionalization efforts, industry engagement through a 15-member alliance, and more than \$833,000 generated for ongoing initiatives.

F. TEST Biofouling Project Mid-term Review

16 The Mid-term Review (MTR) of the TEST Biofouling Project was conducted in the first half of 2025 with the objective of supporting learning, refining implementation, and considering any potential future scaling-up. The MTR shall assess progress as well as alignment with IMO's mandate, SDG 14, and marine protection frameworks.

17 The final MTR report is expected to be issued in May 2026.

G. Strategic Evaluation of IMO Technical Cooperation

18 A Strategic Evaluation of IMO's technical cooperation function was undertaken in 2025, in the context of the sixth mandatory evaluation of the Integrated Technical Cooperation Programme (ITCP), following a decision by the Technical Cooperation Committee to adopt a revised, more strategic evaluation approach. The Strategic Evaluation was designed to support governance, organizational learning and strategic decision-making in relation to the delivery of the IMO Strategic Plan 2024–2029.

19 The Strategic Evaluation is to have a forward-looking, learning-oriented methodology, examining the technical cooperation function at an aggregate level rather than individual activities or projects. The Strategic Evaluation report is expected to be issued in May 2026.

H. Investigation

20 In 2025, seven allegations of misconduct were reported to IOEO. Two allegations progressed into investigations after preliminary analyses. Three allegations were decided to be recorded for information only as they either did not constitute unsatisfactory conduct or unavailability of information did not enable further action to be taken. One allegation was withdrawn by the complainant. Finally, one allegation was referred to the management for informal resolution as the unsatisfactory conduct did not reach the level of misconduct. In 2025, two investigation reports were issued: one for an allegation from 2024 and another from 2025. The 2024 case was resolved through management intervention, as it did not reach the thresholds of misconduct. The concluded 2025 case resulted in disciplinary action.

III. Advisory services

A. Summary Report on Fraud Awareness and Risk Assessment Sessions

21 A report was submitted, summarising sessions conducted in November 2024 with staff from Finance and Budget Services (FBS) on fraud awareness and risk assessment, with follow-up analyses. The report identified areas for process control improvements.

IV. Ethics

22 IOEO released an updated online mandatory Ethics training course in 2025. All staff who joined IMO in 2020 or before as well as all new joiners are obligated to take the course.

23 IMO introduced the Financial Disclosure Programme (FDP) in 2014 to provide for the declarations of personal financial interests by applicable staff members and to assess the likelihood of potential conflicts of interest. In accordance with Appendix G of the Staff Rules and related guidelines, as revised in 2018, FDP was administered in 2025 for the reporting year 2024 (January 2024 – December 2024).

24 Forty-nine staff were obligated to file the FDS, which included all staff at the D-1 level and above; staff members dealing with procurement, investment, and oversight or ethics duties, all of whom filed the FDS. Five cases of potential conflicts of interest were found, but all were suitably mitigated.

25 The review of the financial disclosure statements (FDS) for the reporting year 2024 under the revised guidance found no extraordinary or unusual cases to report concerning conflicts of interest.

26 As a follow up to the recommendation in the report of the third-party administrator considering the FDS returns, IOEO will start creating conflict-of interest policy.

27 In 2025, IOEO received a total of 22 requests for ethics advice, for which IOEO provided confidential advice. Out of 22, six related to gifts and honours, five concerned outside activities, four on conflict-of-interest, and the remaining seven on various workplace ethics and other issues. Due to the potential concerns of incompatible duties between ethics and investigations, IOEO refrained from engaging in and advising on dispute resolutions at the workplace.

V. Other activities

28 IOEO is the Organization's focal point for coordinating JIU activities. As of the end of 2025, IMO received a total of 387 recommendations in the last 10-year period (2016-2025), of which 239 (62%) were accepted. Out of 239 that were accepted, 162 (68%) had been implemented. IOEO's use of a dedicated software to manage the recommendations database has contributed significantly to enhancing administrative efficiencies.

29 IOEO has also engaged in UN system-wide initiatives to enhance effectiveness of oversight and ethics within the UN System through participation in network meetings such as United Nations Evaluation Group (UNEG), United Nations Representatives of Internal Audit Services (UN-RIAS), United Nations Representatives of Investigation Services (UN-RIS) and Ethics Network of Multilateral Organizations (ENMO).

30 In 2025, IOEO continued to contribute to system-wide efforts to strengthen the evaluation function across the UN system. Building on its participation in the UNEG Strategy Task Force, which culminated in the approval of the UNEG Strategy 2025–2032 in early 2025, IOEO maintained targeted engagement to support early implementation discussions.

31 IOEO deepened its engagement with the UNEG Working Group on Gender and Human Rights to strengthen its approach to integrating gender equality and disability inclusion into evaluation design and reporting. This engagement enabled IOEO to draw on system-wide expertise to support the translation of IMO's obligations under the United Nations system-wide Action Plan (UN-SWAP) and United Nations Disability Inclusion Strategy (UNDIS) evaluation indicators into concrete evaluative practice, rather than compliance-oriented reporting. It also facilitated further exchanges with members of the Working Group, including Office of the High Commissioner for Human Rights (OHCHR), to refine IOEO's treatment of human-element considerations and multilingualism.

32 Through UNEG, IOEO also strengthened collaboration with the evaluation functions of other organizations, including Food and Agriculture Organization (FAO) and United Nations Institute for Training and Research (UNITAR) on approaches to evaluating training and capacity-development initiatives, and ICAO and WTO to improve the exchange of information relevant to benchmarking and comparative analysis exercises. IOEO was again invited to serve on a peer review panel, this time for the Joint United Nations Programme on HIV/AIDS (UNAIDS) evaluation function under the UNEG Peer Review Working Group, with the review scheduled for 2026.

33 IOEO established closer consultation channels with evaluation units of climate-related mechanisms that are also UNEG members, seeking to strengthen its in-house capacity to design and implement evaluations of this kind as IMO increasingly engages in climate finance-linked arrangements. This included enhanced collaboration with the FAO Evaluation Office and the GEF Coordination Unit to improve approaches to evaluations of GEF-funded projects for which IMO serves as executing agency through agreements with FAO, UNDP, or European Bank for Reconstruction and Development (EBRD) acting as GEF Implementing Agencies. This work resulted in agreement on an experimental pilot approach for the joint terminal evaluation of the PRO-SEAS Project, to be undertaken at the end of the project.

34 These interactions highlight the value of UNEG as a source of technical support, peer learning and system-wide knowledge that strengthens evaluation practice across the UN system for both accountability and learning. While IOEO's evaluation competence and leadership are well recognised across the UN evaluation system, further efforts remain necessary to deepen the internal understanding and perceived value of evaluation within IMO. IOEO's system-wide engagement supports this direction by bringing back comparative insights and methodological innovations that strengthen the Organization's evaluation function and advance implementation of its evaluation policy and forthcoming peer reviews.

35 In October 2025, IOEO attended the 54th RIAS and 17th UN-RIAS meetings. A variety of topics were presented and discussed covering, inter alia, artificial intelligence governance matters, the evolving role of internal audit and, fraud and corruption risks. The UN-RIAS working groups also provided updates on the initiatives that are being carried out on cybersecurity, data governance and digitalization, strategic risks, innovation, internal audit impact and Global Internal Audit Standards, the latter mainly from the perspective of quality assurance external reviews.

36 IOEO also continued to participate in the periodic meetings of UN-RIS and ENMO and provided views and inputs as necessary and as required.

37 During 2025, IOEO encountered no event that affected the independent and sound functioning of the office or circumvented its professional assessment in the context of its oversight or ethics activities. IOEO was provided with sufficient budget to fulfil its oversight and ethics mandate.
