CORTE DEI CONTI - SEZ_AAEUII - AAEUII - 0001086 - Ingresso - 18/07/2025 - 12:58

CORTE DEI CONTI

SEZIONE DI CONTROLLO PER GLI AFFARI EUROPEI E INTERNAZIONALI

REVISIONE ESTERNA DEL BILANCIO 2024 DI ICRANET

delib. 25 giugno 2025, n. 6



CORTE DEI CONTI

DELIBERAZIONE

CORTE DEI CONTI

SEZIONE DI CONTROLLO PER GLI AFFARI EUROPEI E INTERNAZIONALI

adunanza del 25 giugno 2025

presidente Antonio Mezzera;

componenti Giancarlo Di Lecce, Gian Luca Calvi, Igina Maio, Eugenio Madeo, Maristella Filomena

* * *

Visto il mandato di revisore esterno dell'*International center of relativistic astrophysics network* (Icranet), rinnovato alla Corte dei conti dall'organizzazione nel 2023;

visti i principi internazionali di audit applicabili all'attività delle Istituzioni superiori di controllo;

visti il bilancio per il 2024 dell'organizzazione, l'*audit report* e il rapporto sull'audit del bilancio 2024;

vista l'ordinanza n. 4/2025 di convocazione dell'adunanza della Sezione;

udito il relatore Eugenio Madeo ed esaminati gli atti citati;

uditi, per Icranet, Remo Ruffini, direttore, e, per il Ministero degli affari esteri e della cooperazione internazionale, Direzione generale per la promozione integrata e l'innovazione, Giuseppe Pastorelli, vicedirettore generale;

DELIBERA

di approvare i citati rapporti, con le modifiche apportate dal collegio, disponendone la trasmissione al presidente della Corte dei conti.

Il relatore	Il presidente
Eugenio Madeo	Antonio Mezzera

Depositata in Segreteria il 18 luglio 2025.

Il dirigente
Iosè Guzzo

CORTE DEI CONTI

SEZIONE DI CONTROLLO PER GLI AFFARI EUROPEI E INTERNAZIONALI

REVISIONE ESTERNA DEL BILANCIO 2024 DI ICRANET

CORTE DEI CONTI

Ha collaborato Valeria Leopizzi.

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Corte dei conti

AUDIT REPORT

Opinion

We have audited the financial statements of the International Center for Relativistic Astrophysics Network (Icranet) as of 31st December 2024, comprising the Statement of Financial Position, the Statement of Financial Performance, the Statement of Changes in Net Assets/Equity, the Statement of Cash Flow and the Statement of Comparison of Budget and Actual Amounts, and Notes to the financial statements, for the year ending in that date, including a summary of significant accounting policies and other explanatory information.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the the Icranet as of 31st December 2024, and its financial performance, its changes in net asset, its cash flows and its comparison of budget and actual amounts for the 12-month period ended as at 31st December 2024, in accordance with accounting requirements and reporting standards consistent with the Icranet financial regulations of the Icranet.

Basis for opinion

We conducted our audit in accordance with the International Standards of Supreme Audit Institutions (Issais), and the Icranet financial regulations. In the field of financial statements audit, the Issais are based directly on the International Standards on Auditing (Isas). The Corte dei conti applies the provisions of the Isas in so far as they are consistent with the specific nature of its audits. We are independent of the Icranet in accordance with the ethical requirements that are relevant to our audit of the financial statements in the international framework, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of the Icranet Director and Those charged with governance for the financial statements

The Director is responsible for the preparation and fair presentation of the financial statements in accordance with International Public Sector Accounting Standards (IPSAS), and for such internal control as the Director determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Director is responsible for assessing the Icranet's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Director either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Icranet's financial reporting process.

Auditor's Responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes its opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Isas will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Isas, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one

resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Icranet's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Icranet's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Icranet to cease to continue as a going concern;
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

Furthermore, in our opinion, the transactions of Icranet that have come to our notice or that we have tested as part of our audit have been, in all significant respects, in accordance with the Icranet financial regulations and its legislative authority.

In accordance with the regulation 10.5 of the Icranet financial regulations concerning the external audit, we also issued a detailed report on our audit of the Icranet financial statements for 2024.

Guido Carlino
President of the Corte dei conti

1. NATURE, GOVERNANCE AND STRUCTURE

The International Center for Relativistic Astrophysics Network (Icranet) has been established by a special international agreement signed in Rome on 19th March 2003.

The Italian Republic ratified the agreement with Law n. 31 of 10th February 2005 recognizing Icranet *"as an independent international organization, with its own management, to international status, as well as powers, privileges, immunities appropriate"*. According to the Statute, other Countries could adhere to the Organization without being obliged to give a financial contribution; moreover, Icranet may receive also voluntary contributions by States and international organizations.

Founding members of Icranet were, in addition to Icra (International Centre for Relativistic Astrophysics), three Countries and two Universities: Italy; Armenia (that signed on 30th October 2003 the above-mentioned agreement ratified with Law 13/2005); the State of Vatican City (that signed on 30th October 2003 the same agreement); the University of Arizona (Tucson USA); the Stanford University (USA).

Actually, Italy is the only contributor as a State, with an amount for 2024 of 1.400.330,00 euros, which can be classified as the only annual *"mandatory Contribution"* (see annex 1).

The Statute annexed to the agreement and to Law 31/2005, states that the Icranet has purely scientific purpose for research and training in relativistic astrophysics, it has an international status and the legal capacity necessary for the exercise of its functions and the fulfilment of its purposes.

Bodies of Icranet are:

- the Steering Committee;

- the Scientific Committee;

- the Director.

It is worth mentioning that the Director of Icranet has been the same person without interruption since its establishment, i.e. since 2005.

With regard to the Steering Committee, as stated in the Statute, one of the members has to be the Director of Icra. The Director of Icra has participated in the Steering Committee, delegating from 2016 to February 2020 a Professor from the Icranet Faculty, while from December 2020 to February 2022 a Research Director of Icra. The role of Director of Icra and Icranet was exercised by the same person. Starting from 28th February 2023 Prof. […] has been nominated President of ICRA.

As of 2017, the representative of Stanford University and the representative of the University of Arizona have always delegated a professor from the Icranet Faculty to participate in the Steering Committee (with the exception of 2019 for the sole University of Tucson which delegated a professor who appears to belong to the same University).

We continue to recommend rebalancing the composition of Icranet governing bodies, with specific regard to the Steering Committee (see annex 2).

An additional site was established in Nice (France) at Villa Ratti, in 2006, with an agreement signed on 23rd October 2006, between the town of Nice and the Icranet, concerning a long-term lease.

Last year, we recommended identifying bodies and/or institutions that could use the property, provided that they pay rent that covers at least of a portion of both the annual expenses and the cost not yet depreciated relating to the initial renovation of the property. The Director had committed himself to arrange a plan of the scientific activities at the Seat in Nice, aiming to implement the use of this Seat. With regard to the presence of several artworks, recently discovered in the Seat of Nice, the Director had assured that he will get in touch with companies and/or institutions potentially interested in using a portion of the property, upon payment of a fee, in order to reduce the annual maintenance cost of the structure itself.

At Villa Ratti, the following event took place during the year 2024, as declared in the document presented by the Director at the Steering Committee meeting of 18th March 2025. There was an exhibition from June 8th to September 29th, organized by the Musée des Beaux-Arts Jules Chéret in Nice, following a partnership agreement with the Municipality of Nice, signed on April 22nd, 2024 by Icranet with the purpose of jointly organizing cultural events and activities.

2. CASH AND CASH EQUIVALENT- Bank accounts' confirmation

We have asked all the banks, having a business relation with Icranet, to confirm the current accounts' balances as of 31st December 2024.

We verified that the accounts' balances were properly recorded into the accounts. All divergences detected have been explained and justified.

Icranet holds three bank accounts: two at the Banca Nazionale del Lavoro (Bnl) in Italy and one at Bnp Paribas in France.

As occurred for the financial years 2022 and 2023, the statement related to the account at Bnp Paribas was not delivered to us by the bank. We decided to adopt the alternative procedure and Icranet provided us a copy of the statement. We found no discrepancies in the reconciliation between our counting and the amount recorded in the accounting. However, we continue to recommend that Management makes every possible effort to instruct banks to send the confirmations directly to the External Auditor as a general rule. It is beneficial for us receiving these communications with all requested information directly from banks, as also stated by Isa505.

As a result of our circularisation process in auditing the 2021, 2022 and 2023 Financial Statements, a credit line was identified that has been granted to the Director of 100.000,00 euros at the main account at Bnl. This is confirmed for the year 2024.

Furthermore, the signatory authority granted to the Director is unlimited (formally, till 9.999.999.999.999,99 euros); this is confirmed with reference to the year 2024.

Concerning the bank accounts, we have already noted in the past reports that the only person authorized to perform banking operations at the two mentioned banks is the Director.

With regard to this specific aspect, we acknowledge that the dual signatories' policy, recommended by the Court of Auditors was implemented.

3. ANALYSIS OF COST ITEMS OF 2024 ANNUAL ACCOUNTS

From the Icranet 2024 financial statements, a sample of cost items was identified and verified during the control activity carried out in Pescara on May, 8th 2025, with reference to the following areas as per the accounting side:

1. Voluntary contributions, classified also as Unliquidated obligations
2. Disbursements related to voluntary contributions
3. Tangible assets: new heating and cooling machine
4. Travel
5. Consultants
6. Reserve
7. Collaboration with Universities

On the basis of the examined documentation, we made the following observations referred to the above-mentioned points no. 1 and no. 7.

Observation no. 1

At the Steering Committee meeting held on March 18th, 2025 the final budget 2024was approved; in which, at the attachment D4.3: final budget January 1 – December 31, 2024 obligations at December 31, 2024, and in Table 3, there were reported "Voluntary contributions", comprising "Unliquidated obligations", amounting to a total of 565.938,03 euros. We acknowledged that this amount was referred to participation fees received for the MG meetings that have been held since 2009 and was carried forward to the year 2025 as an operating surplus. This amount was accounted by applying the accounting method adopted before the transition to IPSAS.

Recommendation no. 1

We recommend proceeding with the accounting in accordance to IPSAS of the items classified as "Voluntary contributions" presented at the 28th Steering Committee on March 18th 2025 (see attachment D4.3 and Table 3 of the final budget 2024), in the view of the harmonization of all accounts.

Comments from Icranet no. 1

The harmonization of all accounts will be carried out in the year 2025, preparing the forecast budget based on IPSAS rules.

Observation no. 2

Based on the examination of the documentation presented during the audit carried out in Pescara on May 8th 2025, it is evident that there is a collaboration in place with the University of La Plata, Argentina:

- a specific agreement was signed in 2021 with this University for a joint work plan, to establish a cooperation framework in scientific fields. A contribution of 5.000,00 euros is classified in accounting as "ex gratia" payment to this University. We observed that the amount was transferred to one Professor engaged both at this athenaeum and at Icranet.

Recommendation no. 2

We recommend proceeding with the regularization of the payment of 5.000,00 euros related to the collaboration with the University La Plata in Argentina. The payment must be made directly to the University and not to one Professor.

Comments from Icranet no. 2

In the financial year 2025, a specific agreement will be signed with the Prof. […] in his capacity as ICRANet Adjunct Professor.

4. ANALYSIS OF OPERATIONAL ASPECTS OF 2024 ANNUAL ACCOUNTS

During the above-mentioned control activities carried out on May 8th 2025 information on the following operational aspects was requested:

1. Development of the scientific activity in Armenia;
2. Procurement procedure concerning the new heating and cooling machine;
3. Procedure of recruitment of the newly employed personnel.

Upon examination of the documentation, no observations were made regarding these three points.

5. INTERNAL CONTROL

With reference to the internal audit's function, we continue to recommend enhancing the activities and improving accuracy in their execution.

6. FOLLOW UP TO PREVIOUS RECOMMENDATIONS

Our long-form report concludes with follow-up tables, in the annex 2, summarizing the status of implementation of open recommendations from previous financial and special reports, including those made by our predecessors. We requested an update on the status of implementation from the Director and received the answers he collected from relevant management. We have analyzed and assessed their implementation. Any recommendations marked as 'closed' will not be included in the follow-up table of our next reports.

ANNEX 1 - BALANCE SHEET DATA 2024 PROVIDED BY ICRANET

I. STATEMENT OF FINANCIAL POSITION 2024

ASSETS

In 2024 Total Assets amounted to 1.486.112,94 euros (1.506.728,88 euros in 2023), and they slightly decreased (-20.625,94 euros) by 1,4% in comparison with the value recorded in 2023.

They consisted of Current assets and Non-current assets. The Current Assets amounted to 1.181.686,26 euros and represented the 79,5% of Total Assets; they decreased by 3,1% with respect to 2023 (-37.349,48 euros), when they amounted to 1.219.035,74 euros.

The Non-current Assets in 2024 were equivalent to 304.426,68 euros (287.693,14 euros in 2023) and represented 20.5% on Total Assets.

a. Current Assets

Total current assets in 2024 amounted to 1.181.686,26 euros, presenting a decrease (of 37.349,48 euros; by 3.1%) as compared to 2023 (1.219.035,74 euros). The difference is mainly due to the decrease of the Deferred charges, concerning the portion of costs of the refurbishment of the building Villa Ratti (see note 8 to the Financial Statements, as the evaluation of the Current assets is given in the notes from paragraph 3 to 9).

b. Cash and cash equivalent

The sub-heading "Cash and cash equivalent", totalling to 853.100,75 euros in 2024, slightly decreased (-8.960,06 euros), by 1% comparing to 2023 (862.060,81 euros). It includes cash in hand and all the balances of Icranet bank current accounts as of 31st December 2024. It is disclosed in the note 3 of the Financial Statements.

Banks

Icranet holds three bank accounts: two at the Banca Nazionale del Lavoro (Bnl) in Italy and one at Bnp Paribas in France.

The balance as of 31st December 2024 of the two bank accounts at Bnl amounted to 761.805,90 euros (765.841,48 euros in 2023).

The balance as of 31st December 2024 of the bank account at the Bnp Paribas, as resulted by the statement provided by Icranet, amounted to 90.334,71 euros (95.139,63 euros in 2023).

c. Receivables

Account receivables for non-exchange transactions, represent a net worth of 3.072,27 euros, decreasing by 45%, as they amounted to 5.589,98 euros in 2023. They amounted to 0.3% of the total Current assets.

d. Non-current assets

Non-current assets as of 31st December 2024 is composed of "Property, Plant and Equipment" and amounted to 304.426,68 euros (287.693,14 euros in 2023); there was recorded an increase of 5.8%.

The basis for the evaluation of Non-current Assets is given in the Accounting Principles (note 2.9 of the Financial Statements).

e. Investments

The sub-heading "Short terms investments" in 2024 amounted to zero, as in past years. A policy on investments was never adopted.

f. Property, plant and equipment

The heading "Property, Plant and Equipment" amounted to 304.426,68 euros (287.693,14 euros in 2023) representing the whole of Non-current assets.

There were conducted masonry works therein, the last one of which took place in 2008; they are disclosed for a residual value, at the end of 2024, amounting to euros 247.194,94.

This item (PPE) also includes the value of the MG registered mark, inserted firstly for the financial year 2016, subjected to a depreciation period of 12 years (see note 9 of the Financial Statements). The residual value in 2024 amounts to 21.462,33 euros.

II. STATEMENT OF FINANCIAL PERFORMANCE 2024

This Statement showed the Organization's operating and financial revenue and expenses classified, disclosed and presented on a consistent basis in order to explain the year's net deficit or surplus.

The result for the period shows a surplus of 104.663,98 euros (it was 1.245,27 euros in 2023).

REVENUE

The total revenue in 2024 amounted to 1.584.593,59 euros (1.411.944,00 euros in 2023); they were composed of Mandatory and Voluntary Contributions.

The only "Mandatory Contribution" is the one received from the Italian Government, amounting to 1.400.330,00 euros.

It is to be noted that in 2024 the acquisition of Voluntary contributions amounted to 156.116,117 (in 2023 they were 8.750,00 euros).

Moreover, an amount of 25.328,06 euros was recorded as financial income in 2024 (compared to 2.864 euros in 2023), representing interest earned on term deposits with the bank.

"Other revenue" amounted to 2.819,036 euros (zero euros in 2023).

a. Expenses

Expenses totalled 1.479.929,61 euros in 2024, presenting an increase (of 12.2%) compared to the value of 2023, when they amounted to 1.410.698,73 euros. The breakdown of all Expenses is shown in note 20 of the Financial Statements.

The item Employee expenses is disclosed at the value of 1.100.906,26 euros (in 2023 it was 1.073.023,96 euros; it was registered a slight increase, of 2.6%).

Also, for the financial year 2024, there were reported the "*ex-gratia*" contributions, pursuant to Art. 8.3 of the Financial Regulations, according to note 20 of the Financial Statements, given from Icranet to: 1) La Plata-University (5.000 euros) as mentioned above, in par. 4; 2) Università di Ferrara (5.000 euros).

Consultants, external experts and mission costs amounted to euros (66.957,09 66.073,98 euros in 2023); they decreased by 1.3%.

In 2024 the cost of "Training research and scientific activities" amounted to 171.542,13 euros and it sharply increased, from 129.749,02 euros in 2023 (+32.2%).

III. STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED ON 31st DECEMBER 2024

In 2024, as mentioned above, it was recorded a surplus of 104.663,98 euros. In 2023 it amounted to 1.245,27 euros.

IV. CASH FLOWS STATEMENT FOR THE YEAR ENDED ON 31st DECEMBER 2024

The Table of cash flows identifies the sources of cash inflows, the items on which cash was spent during the reporting period, and the cash balance as at the reporting date.

According to the Cash flow statement, there was reported, for 2024, a cash flow from operating activities of 37.162,00 euros (in 2023 of 58.273,00 euros) and a cash flow from investing activities of 46.122,00 euros (in 2023 it was zero-out).

V. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

We audited the Comparison of budget and actual amounts for the twelve months ending 31 December 2024, provided in accordance with IPSAS 24, which requires that this comparison, arising from execution of the budget itself, should be included in the Financial Statements.

LIABILITIES

In 2024 Liabilities amounted to 658.193,46 euros and they decreased by 16% comparing to the previous year (783.473,38 euros in 2023).

They consisted of Current liabilities, amounting to 429.530,32 euros (458.939,70 euros in 2023) representing the 65.3% on total Liabilities, and of Non-current

Liabilities, equivalent to 228.663,14 euros (324.533,68 euros in 2022), with 34.7% of weight on total Liabilities.

a. Current Liabilities

As stated above, total Current liabilities in 2024 amounted to 429.530,70 euros, presenting a decrease by 6.4% compared to 2022 (458.939,70 euros). The basis for the evaluation of Current liabilities assets is given in notes of the Financial Statements from 11 to 16.

b. Employee benefits

The sub-heading "Employee benefits" in Current liabilities amounted to 228.663,14 euros (223.272,05 euros in 2023) with a decrease of 4.4%.

They are mostly related to the accrued annual and previous leave provision. The breakdown is presented in note 11 of the Financial Statements.

c. Other current Liabilities

The heading "Other current liabilities" amounted to 14.825,70 euros, showing a decrease, by 17.6, in comparison with 2023 (17.982,30 euros). This amount, as explained in note 16 of the Financial Statements, refers to the obligations that are paid in the following financial year.

d. Non-current liabilities

Total Non-current liabilities amounted to 228.663,14 euros, decreasing by 29.5% comparing to 2023 (324.533,68 euros).

They are composed of "Employee benefits", as it is explained in note 16 of the Financial Statements.

The Non-current liabilities heading also includes the prudential provision, made during the financial year in relation with future and unpredictable obligations that may arise. An explanation of the nature of such liability is offered in the Financial Statements.

ANNEX 2 – FOLLOW-UP TO RECOMMENDATIONS ISSUED IN OUR PREVIOUS REPORTS

Recommendation 1 for financial year 2020	**Status as at 21.5.2025 as reported by Icranet**	**Status as assessed by Italian Court of Auditors**
We renew the recommendation to complete as soon as possible the inventory of the assets owned by Icranet and to label the items properly, as requested by best practices.	The labeling of the office furniture and equipment in the Seat of Pescara has been completed. However, we are now separating the goods of ICRANet from the goods of ICRA, and this process will be soon completed.	Ongoing

Recommendation 2 for financial year 2021	Status as at 21.5.2025 as reported by Icranet	Status as assessed by Italian Court of Auditors
Considering that a confirmation from a bank was missing, we asked and obtained from Management a copy of the statement of accounts as of 31.12.2021. However, we recommend that Management makes efforts in instructing banks to send the confirmations directly to the External Auditor as a general rule, being worthwhile for us receiving these communications with all requested information directly from banks, as also stated by Isa505.	The procedure requested by the Court of Auditors was carefully followed also this year, even if the French bank BNP Paribas has sent again to ICRANet the requested document, instead of to the Court of Auditors. ICRANet has promptly forwarded this document to the Court of Auditors. In addition, the Director of ICRANet further reiterated by the email of March 20, 2025, the need to send it directly to the external auditors. It is also recalled that the Director of ICRANet personally went to BNP Paribas office in Nice on January 25th, 2023 in order to urge to send the document directly to the Court of Auditors. Finally, it is reported that we are planning an additional visit to BNP Paribas office Nice in June 2025.	Ongoing

Recommendation 3 for financial year 2021	Status as at 21.5.2025 as reported by Icranet	Status as assessed by Italian Court of Auditors
We are aware that the single signatory power for bank accounts has been a long-established practice. However, the effectiveness of treasury management needs to be enhanced. Therefore, we recommend implementing a dual signatories' policy, in order that, to operate bank accounts, the dual joint signature of authorized officials is required. Therefore, a change in Financial regulations is needed for establishing such a rule.	Prof. … has been identified as the Faculty Professor who will be in charge, for payments exceeding EUR 5,000.00, to sign together with that of the Director.	Closed

Recommendation 7 for financial year 2021	Status as at 21.5.2025 as reported by Icranet	Status as assessed by Italian Court of Auditors
We recommend defining a recruitment policy regarding administrative and scientists, in accordance with UN rules, with a step-by-step description of the phases in guidelines, through a revision of existing rules. So far as practicable, selection shall be made on a competitive basis.	In the meeting of the ICRANet Steering Committee the "REGULATION FOR SEARCH AND RECRUITMENT OF TEACHING STAFF", prepared according to the indications received by the Court of Auditors has been presented.	Partially implemented

Recommendation 1 for financial year 2022	Status as at 21.5.2025 as reported by Icranet	Status as assessed by Italian Court of Auditors
We recommend rebalancing the composition of Icranet governing bodies, with specific regard to the Steering Committee.	We confirm what we have already replied about the representatives of Stanford Universities and the University of Arizona, in conformity with the letter of article 5 of the Statute and the articles 6, 7 and 8 of the Icranet Internal Regulations of the Steering Committee, approved in the Steering Committee in year 2006. In the meantime, the President of ICRA is …, who represents ICRA in the Steering Committee from February 28, 2023.	Ongoing (a proper delegation of powers on behalf of the Universities in respect of their participation to the Steering Committee, should be granted)

Recommendation 3 for financial year 2022	Status as at 21.5.2025 as reported by Icranet	Status as assessed by Italian Court of Auditors
With concern to Faculty Members, we recommend linking the variable part of the annual salary to productivity criteria.	In the Italian Universities as well as in the main Italian public research Institutions (such as CNR, INFN, INAF, INGV, etc.), the basic salary is not directly connected to the individual productivity. The evaluations themselves, based on CIVR and ANVUR data, have no direct effects on the salary. Instead, scientific productivity affects the career.	Ongoing (it is to be noted that the recommendation refers to the variable part of the salary)

Recommendation 6 for financial year 2022	Status as at 21.5.2025 as reported by Icranet	Status as assessed by Italian Court of Auditors
We recommend to: - promptly proceed to carry out the so-called operations budget cleaning for subsequent years for the cost items of equipment for the Rome headquarters and Pescara plants; - formalize a contract from which specific scientific research obligations arise for the teacher who receives the contribution.	A specific agreement has been concluded with the Director of ICRANet Armenia.	Closed

Recommendation 7 for financial year 2022	Status as at 21.5.2025 as reported by Icranet	Status as assessed by Italian Court of Auditors
We recommend an implementation of the activities of the internal audit's function and more accuracy in carrying them out.	The internal auditor committed to perform his activities with more accuracy already starting from the financial year 2024.	Ongoing