

**Security Council**

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Letter dated 16 November 2023 from the Special Adviser and Head of the United Nations Investigative Team to Promote Accountability for Crimes Committed by Da'esh/Islamic State in Iraq and the Levant addressed to the President of the Security Council

I have the honour to transmit herewith, in accordance with paragraph 6 of Security Council resolution [2697 \(2023\)](#), the eleventh report on the activities of the United Nations Investigative Team to Promote Accountability for Crimes Committed by Da'esh/Islamic State in Iraq and the Levant.

I would be grateful if the present letter and the report were brought to the attention of the members of the Security Council and issued as a document of the Council.

(Signed) Christian **Ritscher**
Special Adviser and Head of the Investigative Team



Eleventh report of the Special Adviser and Head of the United Nations Investigative Team to Promote Accountability for Crimes Committed by Da'esh/Islamic State in Iraq and the Levant

Summary

The United Nations Investigative Team to Promote Accountability for Crimes Committed by Da'esh/Islamic State in Iraq and the Levant (UNITAD) is reporting for the eleventh time to the Security Council, outlining key outcomes towards the fulfilment of its mandate in respect of accountability for core international crimes committed by Islamic State in Iraq and the Levant (ISIL, also known as Da'esh).

Building on the progress made in previous reporting periods, UNITAD advanced its lines of inquiry and reached several milestones, including the preparation and sharing of a case assessment report on the manufacturing and use of chemical weapons by Da'esh/ISIL in October 2023; the preparation of a report on sexual violence against women and girls committed by Da'esh/ISIL in Iraq, which was shared with the Iraqi authorities; updated versions of case assessment reports on crimes committed against the Christian community, the attack on Badush prison and the massacre of unarmed military personnel and cadets from the Tikrit Air Academy; updated versions of the case brief on the events in Sinjar; and an analytical report on the Da'esh/ISIL treasury department (Diwan Bayt al-Mal). In full compliance with its mandate and terms of reference, the Team intends to share analytical and structural findings regarding these investigations with the Iraqi judiciary during the upcoming reporting period. In addition, UNITAD will shift part of its focus to the preparation of an overarching preliminary report on the destruction of cultural heritage by Da'esh/ISIL and reports on crimes committed in Mosul, Tikrit and Alam, as well as on crimes committed against minority groups in Iraq.

The delivery of substantial investigative findings on all the above-mentioned lines of inquiry will require time, resources and continued cooperation from the Government of Iraq in order for UNITAD to accomplish its goal of delivering justice for the victims of crimes committed by Da'esh/ISIL. The Team will provide further details to this end in the road map provided pursuant to paragraph 6 of Security Council resolution [2697 \(2023\)](#).

Another key objective for UNITAD was to prepare case files jointly with the Iraqi judiciary on alleged international crimes committed by Da'esh/ISIL perpetrators residing in third States to ensure that there are no safe havens for those who have committed atrocities. The Team has produced its first joint case file with Iraqi investigative judges, which was finalized in accordance with the Chief Justice of Iraq and the National Coordinating Committee and shared with the third State where the alleged perpetrator resides.

Furthermore, UNITAD focused on enhancing the capacities of Iraqi stakeholders by conducting training on digital forensic methods such as data extraction from Da'esh/ISIL devices, setting up a seventh digital forensic laboratory and supporting the Mass Graves Directorate and the Medico-Legal Directorate in the excavation of seven additional mass graves. Progress was made towards establishing a centralized database of digitized evidence originating from Iraqi courts and government agencies under the custodianship of the Iraqi judiciary.

The Special Adviser continued his engagement with a broad range of representatives of the Government of Iraq and other Iraqi authorities, including the Deputy Prime Minister and Minister for Foreign Affairs, the Chief Justice of Iraq and President of the Supreme Judicial Council, and the Chair of the National Coordinating Committee, as well as the international community, to discuss and determine next steps for the implementation of Security Council resolution [2697 \(2023\)](#), in full respect for the sovereignty of Iraq.

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I. Introduction

1. The eleventh report on the activities of the United Nations Investigative Team to Promote Accountability for Crimes Committed by Da'esh/Islamic State in Iraq and the Levant (UNITAD) is hereby submitted to the Security Council.

2. During the reporting period, the Investigative Team continued its investigations pursuant to its mandate to support domestic efforts to hold Islamic State in Iraq and the Levant (ISIL, also known as Da'esh) accountable for acts that may amount to war crimes, crimes against humanity and genocide. The work of the Team has been conducted in accordance with Security Council resolution 2379 (2017) and the terms of reference for the activities of the Team in Iraq (S/2018/118, annex), as approved by the Security Council on 13 February 2018 and with the full endorsement of the Government of Iraq in the common pursuit of justice and accountability.

3. At the request of the Government of Iraq, as reflected in the letter from its Deputy Prime Minister and Minister for Foreign Affairs to the Security Council on 5 September 2023 (S/2023/654), the Security Council adopted resolution 2697 (2023), extending the Team's mandate until 17 September 2024. In that resolution, the Council reaffirmed the Team's establishment in resolution 2379 (2017) and its terms of reference and requested that the Secretary-General submit to the Council, no later than 15 January 2024, a report setting out recommendations for implementing the request by the Government of Iraq for evidence from the Team within the next year, with full respect for the sovereignty of Iraq. The Council further requested the Team, with the approval of the Government of Iraq, to determine the modalities for evidence-sharing with third States and to communicate to the Government of Iraq which evidence had already been shared with third States, recalling the importance of promoting accountability throughout the world for acts that may amount to war crimes, crimes against humanity or genocide committed by Da'esh/ISIL. Lastly, the Council requested that the Special Adviser develop a road map for the completion of the Team's mandate and the necessary steps for the Team's closure by 15 March 2024, in consultation with the Government of Iraq.

4. In response to resolution 2697 (2023), and in close coordination with the Iraqi authorities, UNITAD has adjusted its priorities while continuing to deliver on core mandated tasks stipulated in the resolution and in accordance with its terms of reference. More specifically, the Special Adviser has engaged extensively with representatives of the Government of Iraq and other Iraqi authorities, including the Deputy Prime Minister and Minister for Foreign Affairs, the National Security Adviser and the Chair of the National Coordinating Committee to discuss the implementation of resolution 2697 (2023) and subsequent developments regarding the Team's investigations, priorities and next steps. The Special Adviser remains committed to close cooperation with the Government of Iraq and the Iraqi judiciary in the development of a road map for the completion of the Team's work, with the view of pursuing the common goal of meaningful justice for the victims of crimes committed by Da'esh/ISIL.

5. Further to the above, and as a first step towards meeting the mandated requests, the Team has communicated to the Iraqi authorities, specifically to the Chief Justice, the Chair of the National Coordinating Committee and the Ministry of Foreign Affairs, on the previous evidence that had been shared with third States. Together with the Iraqi authorities, UNITAD has successfully determined modalities for information-sharing with third States. Furthermore, UNITAD has been instructed by the United Nations to provide input in preparation for the report of the Secretary-General to be submitted to the Security Council by 15 January 2024. UNITAD reiterates its continued commitment to acting in full respect of the sovereignty of Iraq

and to cooperating with Iraq throughout all stages of mandate implementation. The Team will be guided by respective Security Council resolutions, its terms of reference, United Nations policies and best practices, and relevant international law, including international human rights law, notably the right to a fair trial and other due process provisions, as well as the relevant jurisprudence, to ensure the broadest possible usability and admissibility of such evidence and materials before national courts and by national investigative and prosecutorial authorities.

6. Committed to pursuing its fight against impunity and building on the work done to date on investigating Da'esh/ISIL crimes committed against all affected communities in Iraq, the Team, during the reporting period, continued discussions with the Iraqi authorities regarding its ongoing work. In this regard, UNITAD has committed to sharing several investigative case assessment reports and analytical reports with the Iraqi judiciary. Following the undertaking with the Iraqi judiciary to develop joint case files of alleged Da'esh/ISIL perpetrators in third countries, the first joint case file was developed and shared during the reporting period. Given the number of Da'esh/ISIL perpetrators, there is potential to further expand efforts aimed at proactively informing the jurisdictions of third States of individuals who may have committed international crimes.

7. The Team remains grateful for the steadfast support of the Government of Iraq, the Iraqi judiciary and the authorities of the Kurdistan Regional Government in the implementation of its mandate. During the reporting period and led by the Special Adviser, the Team held special events, notably in New York and Paris, to promote this close collaboration and shared progress towards the common aim of Da'esh/ISIL accountability. UNITAD also appreciates the support from Member States, many of which have contributed additional human and financial resources. UNITAD also continues to engage with the communities affected by crimes committed by Da'esh/ISIL and with local and international non-governmental organizations (NGOs) and partners whose contributions remain invaluable and a cornerstone of the Team's investigative and evidence-collection efforts.

II. Status of investigations

A. Progress in investigative priorities

8. The Team significantly advanced its investigations into international crimes committed by Da'esh/ISIL. Building on the work of six dedicated field investigation units and two thematic investigation units based in Baghdad, Erbil and Dahuk, the Team expanded its investigations on crimes committed against all affected communities in Iraq.

9. The reporting period was marked by several achievements in investigations, with a focus on strengthening the existing findings across all core lines of inquiry to further develop case assessment reports. In response to Security Council resolution [2697 \(2023\)](#), UNITAD adjusted its priorities to enhance the less advanced lines of inquiry, noting that major investigations in relation to several lines of inquiry will not be completed by September 2024. More specifically, UNITAD has expanded the case assessment on the events in Sinjar to cover two priority crime areas in Hamadan and Qani that will contribute to the overall findings regarding the crimes committed against the Yazidi community. Case assessment reports on the massacre of unarmed cadets from the Tikrit Air Academy, the attack by Da'esh/ISIL on Badush prison and crimes committed against the Christian community were strengthened with additional critical evidentiary material and updates to the reports are under way, with a goal of issuing findings during the next reporting period. The Team focused its efforts on

updating several analytical reports, including on the structure of the Da'esh/ISIL treasury department (Diwan Bayt al-Mal). Progress was made in advancing investigations into crimes committed against minority groups by establishing access to witnesses from these communities, including Shabak and Shia Turkmen women: key areas of focus for the upcoming reporting period.

10. Notable achievements during the reporting period included the production of an analytical report on sexual violence against women and girls committed by Da'esh/ISIL in Iraq and a case assessment report on the group's manufacturing and deployment of chemical weapons, which were shared with the Iraqi authorities in October and November 2023, respectively. Furthermore, in June 2023, the Team shared with the Iraqi judiciary a report entitled "ISIL's system of zakat".

11. The Team paid particular attention to overarching investigations, most notably the destruction by Da'esh/ISIL of the cultural heritage of all affected communities. A preliminary report is being produced and is subject to updates based on advanced investigative work and expert contributions from 29 priority sites. Moving forward, UNITAD plans to concentrate its focus on less advanced cross-cutting investigations, including the organizational structure and leadership of Da'esh/ISIL, crimes committed in and around Mosul and crimes committed against Shia Turkmen women.

12. The fruitful cooperation with the Supreme Judicial Council of Iraq, specifically with the Chief Justice and President of the Supreme Judicial Council, remained critical to supporting the Team's activities. Investigative judges and investigators from courts across Iraq played an essential role in the progress made. As exemplified in the following sections of the present report, the collaboration with and support of local actors, civil society organizations, religious and tribal leaders and United Nations entities have been another critical component of the Team's investigative work in pursuit of justice and accountability.

Development and use of chemical and biological weapons by Da'esh/ISIL

13. During the reporting period, UNITAD expanded its investigation into the development and use of chemical weapons by Da'esh/ISIL in Iraq. With the support of the Government of Iraq and other partners, the Team strengthened its evidentiary material, created a more advanced case assessment report and shared a comprehensive report focused on the attack on the town of Tazah Khurmatu on 8 March 2016 with the Iraqi judiciary, encompassing critical findings concerning this investigation.

14. In support of its investigations, UNITAD collected and preserved substantial volumes of forensic and documentary evidence related to the various lines of inquiry. Thanks to the ongoing work of technical experts, the Team gained specialized insight and gathered expert statements about chemical weapons production sites identified during the liberation of areas under the control of Da'esh/ISIL, as well as the precise delivery systems employed by the group. Further understanding of the delivery systems manufactured and used by Da'esh/ISIL was gained, and evidence of additional chemical weapons attacks was gathered. Simultaneously, the Team further advanced its legal analysis of and linkages between persons of interest and potential core international crimes, enabling an assessment of possible modes of individual criminal liability.

15. Moving forward, the Team will engage with expert entities to ascertain the long-term harm resulting from the use of and exposure to chemical weapons, obtain expert analysis and reports on the Da'esh/ISIL chemical weapons programme and expand the investigation into additional incidents of chemical weapons use by Da'esh/ISIL in Iraq.

Crimes committed against the Christian community

16. During the reporting period, UNITAD concentrated its efforts on collecting and analysing Da'esh/ISIL documents and the testimonial evidence of victims, experts and religious leaders, with the objective of advancing the case assessment report on crimes committed against the Christian community in Iraq. The Team strengthened its findings and analysis by incorporating new evidentiary material resulting from interviews with Christian men and women who had undergone forcible religious conversion and inhumane treatment while detained in Hamdaniyah and Bartalah, with a focus on women subjected to sexual violence.

17. The Team continued to invest significant efforts in the collation, corroboration and review of documentary evidence to bolster existing investigative findings and to address remaining gaps, including the review and analysis of Da'esh/ISIL-produced propaganda material. In this regard, UNITAD identified and thoroughly reviewed Da'esh/ISIL publications and documents, including fatwas, internal directives and propaganda magazines that proved discriminatory intent towards the Christian community in Iraq. Similarly, the involvement of Da'esh/ISIL units, including the role of the delegated committee, in persecutory campaigns against Christians is being assessed by the Team.

18. The involvement of and engagements with local and religious actors was critical to advancing the Team's investigative work, especially their assistance in gathering testimonial, documentary and digital evidence. There were a number of crimes identified that could form part of the underlying acts of respective international crimes, such as war crimes, crimes against humanity and genocide. These include, but are not limited to, forcible transfer, persecution, pillage, sexual violence and slavery, other inhumane acts such as forced religious conversions and the destruction of cultural heritage.

19. Another primary focus of the Team's efforts was the identification and collection of linkage evidence to enable the future prosecution and conviction of alleged high- and mid-level Da'esh/ISIL commanders present in the Christian-populated towns of the Ninawa plains. In this context, progress was made in the development of individual case files for Da'esh/ISIL members in relation to crimes committed in Hamdaniyah. Furthermore, UNITAD identified the structure of the group's military and administrative units present in the Ninawa plains between June and September 2014. The next steps include working with the Iraqi judiciary to prepare documentation that can help adjudicate such incidences in competent courts, in accordance with the Team's mandate and terms of reference.

20. Significant progress was made in advancing investigative findings regarding the destruction of cultural and religious sites of the Christian community. Among others, UNITAD has documented the destruction of churches, monasteries, cemeteries, manuscripts, Christian symbols and artwork. Expert analysis and technology, which will contribute to the overall preliminary findings on the destruction of cultural heritage by Da'esh/ISIL, were key to understanding the large-scale destruction of Christian sites.

Crimes committed against the Yazidi community

21. Concerning its investigation into attacks against the Yazidi community, the Team focused on advancing its lines of enquiry into crimes committed in the villages of Hamadan and Qani. The work included the completion of chapters in the case assessment report on the events in Sinjar regarding the two villages, as well as identifying and developing the profiles of key Da'esh/ISIL perpetrators responsible for those attacks. The collection of testimonies from witnesses and additional

information was particularly valuable in furthering the Team's investigation and strengthening its understanding of these attacks.

22. In expanding its knowledge of the Da'esh/ISIL perpetrators' network responsible for the attacks, as well as the killings, enslavement and other crimes committed against the Yazidi population, the Team, in collaboration with the Iraqi authorities, has begun to support the building of cases against individual perpetrators who reside in third States. This support will include training Iraqi authorities on analysing linkage evidence, open-source intelligence gathering and analysis and working jointly to build case files concerning these perpetrators.

23. Moving forward, UNITAD will shift the focus of its investigative efforts towards additional locations in southern Sinjar, including sites of crimes in and around Gir Zarek, Siba Sheikh Khider and Tal Ezer. Excavations of mass graves in these areas, which commenced during the reporting period, are expected to shed further light on crimes committed against the Yazidi community and to further the Team's investigative efforts. The Team also advanced its investigation into the destruction of Yazidi cultural heritage by Da'esh/ISIL. In this regard, UNITAD conducted witness interviews and developed analytical findings in relation to the destruction of both tangible and intangible cultural heritage.

Crimes committed against Kaka'i, Shabak and Shia Turkmen communities

24. During the reporting period, UNITAD continued to advance its investigation into crimes committed by Da'esh/ISIL against the Kaka'i, Shabak and Shia Turkmen communities in Iraq. In this respect, the Team generated substantial evidence and progressed towards the production of a preliminary case assessment report. The crimes investigated included Da'esh/ISIL campaigns of forced displacement, killings, enforced disappearance, starvation, the destruction of cultural heritage and the use of prohibited weapons targeting community members.

25. The Team enriched its evidentiary material to support the ongoing investigation into the crimes committed against the above-mentioned communities. Investigative activities included obtaining documentary and testimonial evidence as well as strengthening cooperation with judicial authorities, civil society organizations, community leaders and religious figures. In this regard, UNITAD conducted several field missions to the main crime sites across the Kirkuk and Ninawa Governorates and met with the community, religious leaders and representatives of victims and witnesses to collect evidence.

26. The Team will now focus on gathering and analysing additional evidence, including Da'esh/ISIL propaganda and ideological materials related to the crimes in question, and on conducting interviews with key witnesses, including survivors and eyewitnesses. Furthermore, UNITAD will review and analyse battlefield evidence to identify high-ranking persons of interest operating in the area at the time the crimes were committed. The Team plans to advance the legal analysis of the linkages between persons of interest and potential core international crimes.

Crimes committed against the Sunni community

27. The Team continued to expand its investigation into crimes committed by Da'esh/ISIL against the Sunni community in Anbar. Specifically, UNITAD continued working on its preliminary case assessment report and expanded it with a detailed legal analysis of war crimes and crimes against humanity committed by Da'esh/ISIL against Sunni tribes in Anbar. These crimes included murder; torture; cruel, inhumane and degrading treatment; outrages upon personal dignity; the displacement of civilians; forcible transfer; and persecution.

28. The Team expanded its evidentiary material and analysis in relation to the three main incidents under investigation, notably the execution of members of the Albu Nimr tribe in a sinkhole in the Tharthar desert, the execution of members of the tribe at the Bakr roundabout in Hit and the capture and killing of members of the Jam'iyah police station in Hit, all three of which occurred in October 2014. In addition to these priority incidents, UNITAD has begun to investigate two other incidents: the execution of members of Awakening Forces belonging to the Al-Chleibawi tribe at the al-Tash site on the outskirts of Ramadi in Anbar; and a massacre by a waterwell known as Bir Hawas (in a desert area on the outskirts of Tal Aswad and Zwayat-Albu Nimr).

29. The Team began interviewing witnesses and collecting evidence on crimes committed against another category of members of Iraqi security and military forces, as well as the Awakening Forces: those who had declared repentance but were executed by Da'esh/ISIL nonetheless. In this line of inquiry, UNITAD intends to focus on the execution of members of the security and military forces as well as members of tribal security forces.

30. Meetings and cooperation with, for example, the tribal leaders of Anbar, local authorities and civil society organizations, were critical to advancing investigations into crimes committed against the Sunni community. Through community engagements, the Team identified additional key witnesses, expanded its evidentiary holdings related to these incidents and, most importantly, identified and assessed a mass grave that will be excavated at a later stage.

Crimes committed in and around Tikrit

31. During the reporting period, UNITAD continued investigating the mass killing of unarmed military cadets and personnel from the Tikrit Air Academy in June 2014 as well as the crimes committed by Da'esh/ISIL against the civilian population of Tikrit and surrounding areas from June 2014 to March 2015.

32. With the cooperation of Iraqi judicial authorities, UNITAD collected new evidence about the planners and organizers of the Tikrit Air Academy massacre that led to the identification of several perpetrators. The Team also collected further corroborative evidence on the circumstances leading up to the massacre, including eyewitness accounts and audiovisual material. UNITAD increased its collaboration with families of the Tikrit Air Academy victims and liaised further with civil society organizations representing the victims.

33. During its investigative work, the Team collected further corroborative evidence of arbitrary arrests and detentions, beatings, public executions and the destruction of religious and cultural monuments, as well as the destruction, looting and seizure of property by Da'esh/ISIL during its occupation of Tikrit and Alam. The Team continued its investigations into potential war crimes committed by Da'esh/ISIL in other areas surrounding Tikrit, such as Al-Dour and Duloiya. UNITAD also engaged with administrative authorities and community representatives in Tikrit to obtain additional evidence about crimes committed by Da'esh/ISIL in the area.

34. The Team will continue its investigations with the goal of creating an updated and consolidated case assessment report of the crimes committed by Da'esh/ISIL in Tikrit and the surrounding areas. The Team will also produce an interim updated report on the Tikrit Air Academy massacre.

Crimes committed in and around Mosul

35. The Team expanded its investigations into the crimes committed in and around Mosul. The focus remains the targeting of Iraqi police and security forces by Da'esh/ISIL during its control and liberation of Mosul, in particular southern Mosul near

Hammam al-Alil and surrounding areas. UNITAD broadened its evidence base through witness interviews, including victims and eyewitnesses of crimes committed in the areas mentioned above. The evidence collected thus far indicates several potential crimes, including torture, enforced disappearance and mass killings of police officers or those associated with the police force.

36. The Team's investigative efforts included missions to identify crime sites, such as a location where Da'esh/ISIL detained and tortured police officers or people otherwise associated with police forces. Other missions included the identification of mass grave sites believed to contain the bodies of dozens of victims of Da'esh/ISIL crimes, the identification and collection of evidence on Da'esh/ISIL leaders responsible for the execution of police officers in the south of Mosul as well as in-depth analyses of Da'esh/ISIL ideology, leadership and organizational structures. While progress was made, the analyses require additional time and resources in order to be completed – for example to allow for the excavation of mass graves of identified victims. UNITAD intends to prepare a first preliminary case assessment on crimes committed in and around Mosul during the next reporting period.

37. The Team continued its investigation into the mass execution by Da'esh/ISIL of approximately 1,000 Shia detainees from Badush prison on 10 and 11 June 2014. During the reporting period, UNITAD interviewed additional witnesses, including survivors of the attack on Badush prison, who were identified through statements obtained from Iraqi judicial authorities as well as through the Team's own investigations. These additional findings will be reflected in the updated version of the case assessment report.

38. After the excavation of the main execution site in 2021 and 2022, which held the remains of almost 600 Shia prisoners murdered by Da'esh/ISIL, UNITAD, in close collaboration with the Mass Graves Directorate and the Medico-Legal Directorate, has sustained its efforts to locate additional mass graves. Progress was made in identifying the location of a mass grave site at Ain al-Jahesh, where it is believed that a significant number of Shia prisoners were murdered and buried. The Team also continued its work to identify Da'esh/ISIL perpetrators involved in the execution of Badush prisoners.

39. As a next step, the Team could further investigate cross-cutting lines of inquiry and respective legal questions, such as whether further findings and evidence may help establish other international crimes committed against the Shia community in Iraq, including genocidal intent. This would require a comprehensive assessment of the various criminal incidents that specifically targeted the Shia community, which are currently under investigation by UNITAD.

Cross-team investigations on the destruction of cultural heritage

40. The Team has continued its investigation into the destruction of Iraqi cultural heritage sites by Da'esh/ISIL across all affected communities. The current investigation has focused on 29 priority sites in the Ninawa and Mosul areas, while additional sites have been identified through preliminary investigations.

41. During the reporting period, and building on the progress made in analysing the group's complex administrative apparatus, UNITAD concentrated its efforts on understanding the role of specific Da'esh/ISIL entities, including its morality department (Hisbah), the department of natural and buried resources (Diwan al-Rikaz), the walis of Ninawa, the department of proselytization and mosques (Diwan al-Da'wah wal-Masajid) and the delegated committee, in the systematic destruction of cultural heritage. In this regard, the Team developed preliminary findings on Da'esh/ISIL governance involved in the destruction of cultural heritage and identified the main

political and religious drivers of the group's operations targeting cultural and religious sites to explain the rationale and intent of the destruction of cultural heritage.

42. In support of its investigation, the Team examined and analysed trends and patterns of destruction of specific cultural heritage sites between 2014 and 2017. Specifically, the Team conducted a preliminary analysis of 144 sites damaged by Da'esh/ISIL in 10 main areas – Mosul, Nimrud, Tallkayf, Qayarah, Mahalabiya, Tall Afar, Ba'shiqa and Bahzani, Bartalah, Hamdaniyah and Sinjar. This analysis was critical to understanding the pace and main patterns of destruction. UNITAD also established that Da'esh/ISIL ordered the destruction of tombs and graves, which was sustained by an elaborate propaganda campaign.

43. With regard to the methods of destruction and the related satellite imagery assessment, UNITAD benefited from the support of external experts and other United Nations entities, particularly that of the United Nations Satellite Centre, to map and analyse various cultural heritage sites that were destroyed and to corroborate its findings regarding the timeline and the modus operandi of Da'esh/ISIL cultural heritage destruction. Specifically, UNITAD identified the destruction of artefacts within monuments in addition to structural damage and the clearing of rubble. Moving forward, the Team plans to incorporate its findings, particularly on the Tall Afar citadel, the tomb of the prophet Jonah, the Al-Tahira Church and the Mosul Museum, into its preliminary case assessment report. Successfully adjudicating the destruction of cultural heritage sites is a longer-term process that requires additional work in order to produce legal findings to condemn these acts and protect the rich cultural heritage of Iraq.

B. Specialized thematic units: mainstreaming expertise on key aspects of investigations

44. In parallel with the core investigative work of its field investigation units, the Team has continued to build its capacity to investigate specialized cross-sectional areas and has developed several analytical reports.

Sexual and gender-based crimes and crimes against children

45. For the first time since its establishment, UNITAD conducted a considerable number of interviews with Shabak female survivors of sexual violence, establishing that Shabak women and girls were raped in detention when they attempted to flee Da'esh/ISIL-controlled territory in 2015 and 2016. In parallel, the Team also continued its investigations into forced marriages of Shia Turkmen girls to Da'esh/ISIL fighters. The majority of the girls were captured in Sinjar after having fled their homes in Tall Afar in an attempt to escape Da'esh/ISIL.

46. Having largely documented sexual and gender-based crimes against Yazidi women and girls in the past four years, during the reporting period UNITAD focused on gathering additional evidence to close investigative gaps and identify perpetrators linked to the sexual enslavement of Yazidi women and girls. Similarly, investigations of sexual violence against Christian women advanced considerably, including the collection of first-hand accounts of the crimes and related perpetrators.

47. The large amount of evidence gathered on sexual and gender-based crimes committed by Da'esh/ISIL allowed UNITAD to update existing internal analytical reports and to prepare a thematic report that covered sexual violence against all communities affected by Da'esh/ISIL. The Team also began the review and analysis of lists of Da'esh/ISIL members to extract information relevant to sexual violence investigations, including by identifying Da'esh/ISIL fighters who owned enslaved

women and girls. In addition, the Team completed a report on the role of Da'esh/ISIL women involved in the sexual enslavement of women and girls, which contributed to investigations of female perpetrators.

48. The Team successfully advanced its investigations of crimes committed against children. Sexual violence investigations covered survivors who were children at the time of the crimes, including girls who were forced to marry or were sexually enslaved. UNITAD also continued to document the conscription of boys from religious minorities who were forced to join the “Cubs of the Caliphate”. In addition to military training, all boys reported being indoctrinated by Da'esh/ISIL, and many were forced to fight.

49. Moving forward, UNITAD will concentrate its focus, in a cross-cutting manner, on expanding its investigative efforts and preliminary findings on the crimes committed against Shia Turkmen women. Building on the already gathered testimonial evidence of Shia Turkmen women subjected to sexual violence, the Team intends to expand its evidentiary holdings by conducting witness interviews and further collaborating with Iraqi partners. With that in mind, UNITAD has established an internal working group to advance investigations and develop analytical products. Details concerning the remaining work and completion timelines will be reflected in the road map mandated by the Security Council.

Financing of Da'esh/ISIL crimes

50. During the reporting period, UNITAD continued its investigation into the financial structures of Da'esh/ISIL, specifically how these structures related to the group's command and facilitated the commission of international crimes. The Team also continued its investigation into the group's pillage of oil.

51. Specifically, the Team completed its analysis of the structure of the Da'esh/ISIL treasury department (Diwan Bayt al-Mal) and furthered its analysis of the Da'esh/ISIL delegated committee. The Team's analysis of Bayt al-Mal highlighted the importance that Da'esh/ISIL placed on the wealth present in the territory it controlled to fund its operations and on regulating revenue and expenditures through a centralized administration. The group's management of Bayt al-Mal showed that the power to make financial decisions and to adopt financial policies rested with the highest authorities, namely the delegated committee, the Shura Council and the “caliph”. Once decided, these policies were then disseminated by Bayt al-Mal at the local level, demonstrating the group's hierarchical approach to governance. The Team's analysis of Da'esh/ISIL documents has also demonstrated that Bayt al-Mal managed all revenue streams, including those generated through punishments and confiscations, which were allowed as the ideology of Da'esh/ISIL publicly justified taking wealth from those who opposed or were perceived as opposing their ideology as a form of jihad.

52. The analysis of the delegated committee has focused on Da'esh/ISIL ideology and how this ideology supported the commission of crimes against specific groups or individuals. In particular, UNITAD examined examples of acts that Da'esh/ISIL regarded as violations of their self-imposed norms to outline the group's prosecutorial campaign and the ideological basis for the commission of international crimes.

53. This analysis is foreseen to continue during the next reporting period, together with additional reviews and analyses of Da'esh/ISIL documents focusing on the functioning of the department of soldiers (Diwan al-Jund).

54. In addition, in June 2023, UNITAD shared with the Iraqi judiciary a report entitled “ISIL's system of zakat”, which is a preliminary analysis of Da'esh/ISIL documents and correspondence to evaluate the Da'esh/ISIL system of zakat and

assess whether Da'esh/ISIL used this religious obligation to finance its war efforts and consequently the potential commission of international crimes.

55. As stated in its previous report (S/2023/367), the Team began working on a new line of inquiry focusing on the pillage of oil by Da'esh/ISIL, its attacks on oil infrastructure and its control of oilfields between 2014 and 2017. The Team completed a first review of available open-source materials to identify key geographical areas which Da'esh/ISIL might have targeted as a starting point for its investigation. This in turn led to the identification of potential persons of interest, witnesses and sources, which will be exploited during the upcoming reporting period.

C. Composition and facilities of the Investigative Team

56. The Team now benefits from a total of 236 personnel, including 164 staff members, 40 per cent of whom are Iraqi national staff. Ensuring gender and geographical balance has remained a priority, with women presently accounting for 50 per cent of substantive and support staff, including the achievement of gender balance in senior management positions in the Team. All regional groupings of the United Nations continue to be represented.

57. In consultation with the Government of Iraq, the number of national experts appointed to the Team has increased. By using extrabudgetary funding and filling the remaining regular budget posts, the Team added 7 national experts, increasing the total number of Iraqi national experts serving with the Team to 28.

Provision of expert personnel by Member States

58. In accordance with paragraph 14 of Security Council resolution 2379 (2017), Member States have continued their support to the Team through the provision of expert personnel. Currently, a total of 11 experts have been provided by the national authorities of Egypt, Germany, the Russian Federation, Sweden and Thailand. These experts have also contributed to the geographic diversity of the Team's staffing composition.

III. Investigative activities: collection and storage of evidentiary material

59. UNITAD continued to expand its evidence holdings during the reporting period, strengthening the evidential basis for future Da'esh/ISIL accountability proceedings. Notable achievements included the collection, with the Iraqi judiciary, of over 500 gigabytes of evidence, and data extraction from 1,000 Da'esh/ISIL mobile phones; the production of several analytical reports comprising multi-sourced evidence shared with the Iraqi authorities and critical to the Team's own investigation; and the excavation of a dozen new mass graves in support of the Mass Graves Directorate and the Medico-Legal Directorate. The capacity-building and training of national forensic experts led to the opening of another national digital forensic laboratory, resulting in seven UNITAD-equipped laboratories to date. Similarly, the digitization project was a key milestone.

60. Both the Iraqi authorities and UNITAD have significantly benefited from the close cooperation that has been forged, including with regard to training and capacity-building and their joint work on data extraction and the excavation of mass graves. It is therefore essential to continue building on this successful collaboration without interruption so that the progress made is sustained beyond the current mandated timelines.

A. Documentary, testimonial and digital evidence collection

61. The Team has continued to enrich its holdings of documentary, testimonial and digital evidence to support ongoing investigations and prosecutions. During the reporting period, the Team's work was concentrated on the collection of videos and images pertaining to Da'esh/ISIL fighters, on the identification of execution and mass grave sites for exhumation planning purposes, and on providing training and capacity-building to support the Iraqi judiciary in the extraction of data from the devices of Da'esh/ISIL fighters. Through effective collaboration with Iraqi courts and its judiciary, the Team has acquired digital forensic material that, inter alia, has enabled a comprehensive understanding of Da'esh/ISIL operations in Iraq.

62. In close collaboration with the Iraqi judiciary, the Team has invested significant efforts in extracting data from mobile devices seized from Da'esh/ISIL fighters or collected on the battlefield to assist ongoing investigations. Specifically, the Team has collected over 500 gigabytes of evidence, in addition to 1,000 Da'esh/ISIL mobile phones, and will work closely with the Iraqi judicial actors to enable data extraction. Building on the fruitful cooperation with the Iraqi courts and judges, UNITAD intends to continue to support the Iraqi authorities in extracting data from the 600 Da'esh/ISIL devices currently held in several courts. Similarly, the Team has made progress in exploiting and preserving digital evidence derived through open-source investigations. It has effectively stored testimonial evidence and other material received from witnesses in a manner compatible with the international practices of the chain of custody.

63. Advanced exploitation of Da'esh/ISIL dark-web content, coupled with open-source analysis and other cutting-edge digital forensic methodologies, have been employed by UNITAD to enhance the various lines of inquiry. In this regard, the Team has produced geographical and time-based location data of imagery linked to the massacre of military cadets and personnel from Tikrit Air Academy to identify possible additional locations of mass graves. This work was replicated at crime sites in Mosul, Sinjar and Anbar and has greatly assisted investigators in enhancing their understanding and analyses of crime scenes. In addition, the processing of evidence collected from Iraqi counterparts, open-source investigations and reference data collected on the field has resulted in the production of several analytical reports that have been shared with the Iraqi authorities and were essential to the Team's investigations. UNITAD plans to share 10 analytical reports with the Iraqi authorities in the coming months.

64. Training and capacity-building initiatives for external stakeholders have been critical in enhancing national investigation capacities and have further cemented the Team's partnership with the Iraqi authorities. UNITAD has adequately equipped one national forensic digital laboratory and trained several national experts on data extraction methods from mobile phones, computers and hard drives. This will bring the total number of UNITAD-equipped national forensic digital laboratories to seven.

65. Further to providing this forensic expertise to national investigative actors, a needs assessment has been conducted to provide essential equipment and training for Mass Graves Directorate and Medico-Legal Directorate experts.

66. In parallel, the Team doubled its efforts to digitize physical evidence held in Iraqi courts, reaching a record number of 12 million pages digitized and stored in national archives as of the time of writing. The success of the digitization project relied almost entirely on the support of the Iraqi judges, dedicated court staff and the work of over 60 trained national digitization specialists deployed across the country who worked hand in hand with the Team to achieve the project's overall goals. Throughout the reporting period, UNITAD conducted more than 80 field missions across 12 courts; digitized an additional 5 million pages, with an average of

approximately 1 million pages digitized and stored monthly; and initiated digitization in seven new courts in federal Iraq and the Kurdistan Region of Iraq, covering all areas previously controlled by Da'esh/ISIL. The digitization of court documents contributes to expedited proceedings, more efficient investigations and the overall modernization of the judicial process.

B. Excavation of mass graves and the return of remains

67. During the reporting period, the Team continued to support the excavation of mass graves in Iraq, with field-based forensic excavation work conducted in multiple locations. UNITAD supported the Mass Graves Directorate and the Medico-Legal Directorate in excavating seven locations near Sinjar, around Mosul and in several areas in Anbar, and multiple site assessments, including in Tikrit. Owing to the fruitful cooperation with the Mass Graves Directorate and the Medico-Legal Directorate, as well as with the Iraqi judiciary, this represents the highest number of excavations conducted in a six-month timespan.

68. Through technical assistance provided by UNITAD and following court orders by the Iraqi judges, the Mass Graves Directorate and the Medico-Legal Directorate recovered the bodies of nearly 100 victims of Da'esh/ISIL crimes during the reporting period. This work is critical to advancing the Team's investigation into crimes committed by Da'esh/ISIL, but most importantly it helps communities and family members bury their loved ones, further contributing to reconciliation efforts.

C. Storage, analysis and management of evidence

69. The Team has focused its efforts on strengthening efficiency in its review and analysis processes and on the more cost-effective storage of evidence. UNITAD completed all software development projects related to its Zeteo solution, which uses artificial intelligence and custom machine-learning-based enrichment solutions for digital multimedia files. The Zeteo solution includes facial recognition, sentiment analysis, automatic stamp and seal recognition, image analysis, deduplication of records and enriched metadata generation. UNITAD is also initiating a project to migrate the Zeteo solution from the United Nations International Computing Centre to the United Nations Global Service Centre. This will facilitate the sharing of the solution and the Team's expertise and knowledge on artificial intelligence-based investigative analysis with other United Nations organizations. This project outcome will benefit other United Nations entities involved in investigation and analysis.

70. In addition, the Team is in the process of testing tools for detecting personal identifiable information in its processed evidentiary records. These tools will help generate and deduplicate lists of persons of interest and are highly time- and resource-efficient for investigations.

71. As part of a project supported by the Swedish International Development Cooperation Agency, UNITAD has established a secure document review centre composed of a team of Iraqi nationals across all communities affected by Da'esh/ISIL crimes, with an emphasis on recruiting women. With further support from software partners and subject-matter experts, the team will receive training and experience in advanced e-discovery technologies, processes and best practices in criminal investigations. This work will enable UNITAD to improve the categorization and bibliographic coding of its evidence records to support current investigations and prepare the material for archiving.

IV. Delivering accountability in collaboration with national actors

72. The effective delivery of the mandate of the Team continues to be founded on close partnerships with national actors across Iraq. During the reporting period, the Team further strengthened its relationship with domestic authorities, religious leaders, NGOs and other entities.

A. Engagement and cooperation with the Government of Iraq, including with the Kurdistan Regional Government

73. Throughout the reporting period, the Special Adviser continued to engage with high-level officials of the Government of Iraq, the judiciary and the Council of Representatives. Most recently, the Special Adviser held meetings with the Deputy Prime Minister and Minister for Foreign Affairs, and with the National Security Adviser, to discuss areas of mutual interest for the continued work of the Team.

74. The Iraqi judiciary continued to play an essential role in helping to facilitate the Team's work throughout the reporting period. The Special Adviser maintained regular contact with the Chief Justice and President of the Supreme Judicial Council and competent investigative judges to ensure that progress was made on the Team's investigative and operational priorities. In particular, the Special Adviser continued to engage with and remained thankful for the steadfast support from the heads of the Ninawa Court of Appeals, the Kirkuk Federal Court of Appeal, the Rusafah Court and the Karkh Investigative Court regarding ongoing investigations within their areas of responsibility.

75. The Special Adviser has been engaging closely with the Adviser to the Prime Minister of Iraq and the Chair of the National Coordinating Committee. The Special Adviser remained grateful for the constructive engagements with the National Coordinating Committee and seeks to further build on the valuable cooperation between the Team and the Government of Iraq.

76. In this regard, the Special Adviser was especially encouraged by the timely consultations and the agreed conclusion in relation to paragraph 5 of Security Council resolution [2697 \(2023\)](#), in which the Council requested UNITAD, with the approval of the Government of Iraq, to determine modalities for evidence-sharing with third States. Constructive exchanges between the Special Adviser and the President of the Supreme Judicial Council, the Deputy Prime Minister and Minister for Foreign Affairs and the Chair of the National Coordinating Committee resulted in agreed modalities in October 2023. The Team is thankful for the valuable cooperation and positive engagements throughout this consultation process.

77. In June 2023, the Team and the National Coordinating Committee convened their second strategic discussions workshop. Over the course of two days, UNITAD presented all aspects of its work, including progress made on investigations and other areas aimed at advancing accountability for international crimes committed by Da'esh/ISIL in Iraq. This forum allowed for in-depth discussions between UNITAD and representatives of the Government of Iraq and led to a number of action points aimed at strengthening cooperation and information-sharing.

78. During the reporting period, the Special Adviser concentrated his efforts on enhancing information-sharing with the Iraqi authorities, in line with the Team's mandate and terms of reference and building on his commitment to ensure that Iraq, the primary recipient of the Team's work products, was able to maximize the benefits of the Team's investigative work. In this regard, the Special Adviser handed over a

comprehensive case assessment report – the result of three years of investigations – to the Iraqi judiciary encompassing the Team’s investigative findings into the development and use by Da’esh/ISIL of chemical weapons in Iraq.

79. To further strengthen knowledge-sharing and the exchange of expertise, in July 2023 the Special Adviser extended an invitation to a senior Iraqi judge to serve as an embedded liaison between UNITAD and the Supreme Judicial Council. The President of the Supreme Judicial Council named the First Judge of the Karkh Investigative Court as the liaison judge, and his support has been a valuable addition to the Team.

80. In addition, the Team appointed two investigators as focal points to liaise with two competent investigative Iraqi judges who have been working on issues pertaining to Iraqi returnees from Hawl camp in the Syrian Arab Republic to Baghdad and Ninawa.

81. During the reporting period, the Special Adviser continued to engage with the Supreme Judicial Council, the legal adviser to the Prime Minister and the Iraqi State Council to discuss ways to best support the Iraqi-led process of enacting domestic legislation to enable investigations and prosecutions of Da’esh/ISIL members for international crimes (such as war crimes, crimes against humanity and genocide) before competent courts in Iraq. UNITAD continued to engage on the draft legislation in the framework of the joint working group, established in March 2023, comprising Iraqi representatives of the judiciary, the Office of the Prime Minister, the State Council and the National Permanent Committee for International Humanitarian Law. In this regard, UNITAD provided multiple rounds of technical comments on the proposed draft legislation to ensure that the provisions aligned with conventions and other legal instruments to which Iraq is a party, with international customary law and with established principles of international criminal law. In line with its mandate and terms of reference, the Team stands ready to continue to provide technical assistance on the draft legislation and to engage with concerned Iraqi officials to this end.

82. In September 2023, in cooperation with the Parliamentary Development Institute of the Iraqi Council of Representatives, UNITAD organized a seminar on pathways to accountability for international crimes committed by Da’esh/ISIL entitled “Sources and principles of international criminal law: interplay between international and domestic criminal law”. This seminar was held in the context of the Team’s support of the ongoing aforementioned Iraqi-led process. The Team facilitated the participation of two international experts to engage in discussions regarding pressing international criminal law questions with Iraqi legal experts and over 40 members of the Iraqi parliament. In particular, the seminar focused on the sources and general principles of international criminal law, such as the principle of legality and the domestication of international criminal law.

83. The Special Adviser continued to engage with members of the Council of Representatives, including the Legal Committee, the Foreign Relations Committee, the Security and Defence Committee and the Human Rights Committee. To further the understanding of the Team’s investigative work, the Special Adviser conducted two briefings for the Council of Representatives in August and October 2023.

84. During the reporting period, the Special Adviser also met with senior officials of the Medico-Legal Directorate and the Mass Graves Directorate, with whom UNITAD works closely to support the process of mass grave excavations and the identification of victims, both critical aspects of the Team’s work in ensuring that victims of Da’esh/ISIL crimes and their families are at the centre of investigations.

85. The Team remains thankful for the continuous support from representatives of the Kurdistan Regional Government. During the reporting period, the Special Adviser met with the President of the High Judicial Council, the Minister for Interior, the Head of the Department of Foreign Relations and the Coordinator for International Advocacy

of the Kurdistan Region. Significant contributions were made to the investigative work of the Team, particularly by the Ministry of Interior, the Office of Rescued Yazidi Affairs and the Commission for Investigation and Evidence Collection. UNITAD remains regularly engaged with the Coordinator for International Advocacy and his Office and remains grateful for their ongoing support in facilitating the Team's work in the Kurdistan Region.

B. Strengthening the capacity of Iraqi authorities

86. During the reporting period, the Team remained in close collaboration with the Iraqi judicial authorities (particularly with the judges of the Karkh Investigative Court, the Rusafah Central Investigative Court and the Ninawa Counter-Terrorism Court), to work on joint case-building efforts on alleged international crimes committed by Da'esh/ISIL perpetrators residing in third States. The Iraqi judiciary and UNITAD identified several Da'esh/ISIL members residing in third States allegedly involved in international crimes. A first case file was jointly produced on a Da'esh/ISIL member residing in a third State that detailed potential international crimes and the underlying evidence. Subject to coordination and agreement with the Iraqi judiciary, UNITAD intends to continue this work during the next reporting period, building additional case files in relation to other Da'esh/ISIL members who fled Iraq.

87. UNITAD continued to support the digitization of records at various courts in Baghdad (namely Rusafah and Karkh), Tikrit, Anbar, Ninawa, Kirkuk, Tazah Khurmatu, Erbil and, most recently, Dahuk. In addition, the Team strengthened the capacity of national forensic stakeholders to extract and preserve evidence from devices seized on the battlefield.

88. The Team made progress in assisting Iraqi judicial actors with the establishment of a centralized database of evidence related to Da'esh/ISIL that will be embedded at the Supreme Judicial Council to enable expedited access to critical information for investigation and prosecution purposes. The related evidence includes case files, profiles of persons of interest and other evidentiary records. This centralized repository of evidence, built in accordance with the highest international standards, will facilitate national inter-agency collaboration on access to evidence (including for counter-terrorism purposes), assist international and national judicial proceedings on crimes committed by Da'esh/ISIL not only currently but years from now and, most importantly, serve as a strategic asset for the Iraqi judiciary in combating terrorism and upholding judicial integrity.

89. During the reporting period, UNITAD provided technical assistance to the witness protection department within the Iraqi Ministry of Interior by supporting the development of a curriculum to further train witness protection officers appointed by the Ministry. This will be accomplished by offering sessions on good practices in witness protection and assisting in the drafting of a threat and risk assessment model. Further technical assistance is still required from UNITAD to support the Government of Iraq in establishing the witness protection department as foreseen in the witness protection legislation. Building trust among witnesses, victims, survivors and UNITAD helps create safe spaces to enable those who suffered from crimes to come forward and give testimony. In order for the respective Iraqi authorities and entities to fully assume this work and facilitate a victim- and survivor-centred approach to investigation, additional capacity-building, training and institutional enhancements are required that extend beyond the currently mandated time frame of UNITAD.

90. Furthermore, the Team's cooperation with and assistance to the Ministry of Health, as well as to several civil society organizations and NGOs, remains critical in ensuring that adequate psychological support is provided to survivors, victims and

witnesses. In this regard, UNITAD initiated referral pathways for victims, witnesses and their dependants who require specialist services, and implemented trauma-informed capacity-building programmes aimed at giving psychoeducational training to numerous health providers on the case management of traumatized victims, advising them on possible adverse reactions, appropriate coping strategies and clinical interventions.

91. During the reporting period, UNITAD also delivered tailored training to Iraqi experts and set up another forensic digital laboratory at the Rusafah Central Investigative Court, in addition to six other laboratories at major courts, including Karkh and Tikrit, as well as the Counter-Terrorism Service in Baghdad.

92. In addition, challenges persist in acquiring, in a timely manner, ante-mortem data for the scientific identification of victims exhumed from mass graves in order to respond to the demands of the communities and family members of victims of crimes committed by Da'esh/ISIL. As an essential component towards achieving broader accountability and community reconciliation, UNITAD continued to assist the Mass Graves Directorate and the Medico-Legal Directorate in enhancing their forensic processing capabilities. Specifically, UNITAD, in collaboration with the Medico-Legal Directorate, initiated an internationally certified accreditation project (entitled "Pathway to ISO/IEC 17025"), which aims at enhancing the reliability of the test results received, improving the technical aspects and standards of the process and, most importantly, expediting the delivery time to the families of the victims.

C. Working in partnership with all elements of Iraqi society

93. To ensure that its investigative work is informed by the knowledge and experience of all affected communities in Iraq, UNITAD has continued its engagement with religious actors, survivor groups, NGOs, community leaders and academic institutions.

94. During the reporting period, the Special Adviser undertook a mission to Anbar to meet with local officials, tribal leaders, survivors and civil society representatives. The Special Adviser toured the shrine and mosque of Abdullah ibn al-Mubarak, one of the religious heritage sites that was destroyed and desecrated by Da'esh/ISIL during its control of the area. The Special Adviser also visited the Bakr roundabout where Da'esh/ISIL executed Sunnis from the Albu Nimr tribe who refused to pledge allegiance to them.

95. In August 2023, UNITAD organized a one-day conference entitled "In pursuit of justice: investigating ISIL's crimes against Iraq's Christians", which brought together more than 30 Christian community leaders to present the findings of the preliminary investigation on potential international crimes committed against the Christian community. The conference also allowed for frank and open discussions with the community leaders. Representatives of the international community, the Government of Iraq and the Kurdistan Regional Government participated in dedicated sessions of the conference and were invited to participate in the open segment of the conference.

96. The UNITAD-NGO Dialogue Forum continued to serve as an important platform for knowledge-sharing and the exchange of best practices with the Iraqi Government and international NGOs in areas relevant to the investigative work of the Team. In July 2023, UNITAD convened the fifth biannual plenary round table of the Forum, focused on victim participation in meaningful justice processes. A leading civil society guest speaker participated in the Forum and shared knowledge and experience on the participation of survivors in justice processes before, during and after trials. In addition, emphasis was placed on the importance of cooperation and partnerships between all stakeholders for the benefit of victims, survivors and the community at

large by providing concrete examples of instances when Yazidi survivors participated in court proceedings against Da'esh/ISIL perpetrators in third States.

97. Complementary to the above-mentioned initiative on the establishment of a secure document review centre, another significant milestone for UNITAD was the launch of a project in support of the civil society organizations working with the victims of crimes committed by Da'esh/ISIL in Iraq. Through this project, UNITAD will offer equipment, training and technical support to digitize, organize and better exploit the evidentiary holdings of civil society organizations. As of the time of writing, UNITAD had identified and engaged with more than 15 civil society organizations to assess their support needs and had already provided support to two civil society organizations working with victims from the Yazidi community and families of victims of the Tikrit Air Academy massacre. Specifically, UNITAD concluded a new cooperation framework with "Victims of Iraq in Speicher-1700", an NGO founded by the families of the predominantly Shia unarmed cadets at Tikrit Air Academy.

98. As part of its continued commitment to engage with the academic community in Iraq, UNITAD launched a programme of cooperation with the Al-Alamain Institute for Graduate Studies. The programme will facilitate and enhance the sharing of expertise between the Team's experts and the academic community at the postgraduate level. This cooperation builds on the Team's commitment to support Iraqi national capacities in areas related to its mandate by advancing the relevant academic aspects for postgraduate students at the Institute. At the invitation of the Institute, the Special Adviser visited Najaf in October 2023, where he delivered a lecture to students at the Institute who were pursuing their master's or doctoral degrees in law, political science and communications.

V. Cooperation in support of the activities of the Investigative Team

A. Engaging with Member States and providing support to ongoing national proceedings

99. During the reporting period and pursuant to its mandate and terms of reference, the Team continued to engage with Member States to promote worldwide accountability for acts that may amount to war crimes, crimes against humanity or genocide committed by Da'esh/ISIL and to support a growing number of national jurisdictions.

100. In accordance with paragraph 5 of Security Council resolution [2697 \(2023\)](#), the Team engaged successfully with Iraqi authorities to determine the sharing modalities with third States, and communicated to the Government of Iraq the previous evidence that was shared with third States.

101. Since the Team's effective establishment in 2018, a total of 20 third States – and 45 competent authorities within these countries – have requested assistance from the Team with regard to ongoing investigations and prosecutions. Of the 209 requests for assistance received from third States, UNITAD is currently working on 65 requests, while 107 requests have been either completed or put on hold, pending additional information from the national authorities.

102. The ability of the Team to collect testimonial evidence from witnesses in direct response to requests for assistance, combined with its capacity to identify corroborating internal Da'esh/ISIL documentation from digital battlefield evidence, has been and continues to be of significant assistance in supporting investigations by national jurisdictions.

103. During the reporting period, UNITAD continued to conduct witness interviews at the request of third States in the context of ongoing investigations against Da'esh/ISIL members residing in foreign jurisdictions who were predominantly involved in crimes against the Yazidi community. The Team also continued to analyse evidence that was collected in response to specific requests made by several Member States which is linked to joint investigations of Da'esh/ISIL networks involved in sexual slavery, with a view to developing a case brief on the Da'esh/ISIL members identified. Furthermore, UNITAD experts gave testimony in trials in the Kingdom of the Netherlands and Portugal and are expected to testify in upcoming criminal proceedings against alleged Da'esh/ISIL members in Australia and the United States of America.

104. The support previously provided by UNITAD to national investigations and prosecutions, including locating and interviewing relevant witnesses, disclosing Da'esh/ISIL documentation and providing expert testimony, continues to be instrumental in bringing Da'esh/ISIL members to justice in third States. In addition to previously reported convictions, the support that UNITAD provided to the German prosecution authorities led, during the reporting period, to the conviction of a Da'esh/ISIL female member on terrorism-related charges and international crimes against a young Yazidi woman in Iraq in support of the group's brutal campaign to eradicate the Yazidi religious minority. The Team provided support in this case by identifying and interviewing the key witness, a Yazidi woman who was held as a slave for three years by the defendant and her husband.

105. The Team is determined to provide support to as many third-State investigations of and prosecutions against Da'esh/ISIL members as possible by September of 2024. Such support is crucial to ensuring that Da'esh/ISIL perpetrators and foreign terrorist fighters who fled Iraq are brought to justice and do not find safe havens in third countries. However, most requests for assistance remain open for an extended period of time because of the limited capacities of UNITAD and because the respective investigations and prosecutions of third-State national authorities require support over several phases.

B. Ensuring coherence with United Nations system entities

106. During the reporting period, UNITAD maintained a high degree of commitment as a member of the United Nations community, primarily through its active participation in the Global Counter-Terrorism Compact. More specifically, UNITAD engaged with counterparts in the Office of Counter-Terrorism, the United Nations Office on Drugs and Crime, the United Nations Development Programme, the Office of the United Nations High Commissioner for Human Rights, the Office of the Special Adviser to the Secretary-General on the Prevention of Genocide and the United Nations Interregional Crime and Justice Research Institute to discuss issues of common interest with regard to the Team's mandate.

107. In October 2023, the Team of Experts on the Rule of Law and Sexual Violence in Conflict deployed an expert to UNITAD to assist Iraqi authorities in improving the technical and operational capacity of national rule of law institutions and to enhance cooperation and coordination among United Nations actors working on conflict-related sexual violence in Iraq.

108. During the reporting period, cooperation with United Nations entities was essential to advancing lines of investigation, in particular on the manufacturing and deployment of chemical weapons by Da'esh/ISIL and on cultural heritage destruction, which benefited from, inter alia, the expert knowledge of various United Nations entities.

109. The Team continued to engage as part of the whole-of-United Nations approach to support the Government of Iraq in its objective to end the protracted displacement situation in the Hawl camp and ensure successful and effective repatriation, prosecution, rehabilitation and reintegration. UNITAD was also a member of a task force on security and accountability for adults of the technical working group for the implementation of the Global Framework for United Nations Support on Syrian Arab Republic and Iraq Third Country National Returnees.

VI. Promoting accountability globally

110. In line with his mandate pursuant to paragraph 3 of resolution [2379 \(2017\)](#), the Special Adviser continued his efforts to promote accountability for crimes committed by Da'esh/ISIL throughout the world and to work with survivors to ensure that their interests in achieving accountability for Da'esh/ISIL are fully recognized.

111. UNITAD continued to engage with other countries, within the framework of the Genocide Network of the European Union Agency for Criminal Justice Cooperation in The Hague, Kingdom of the Netherlands, to provide judicial authorities from Member States with analysis, information and evidence as well as other types of support for their proceedings against Da'esh/ISIL members. The thirty-fourth meeting of the Genocide Network took place in November 2023 and focused on crimes committed against the Yazidi community. UNITAD provided a substantive overview of its engagements and work with the Yazidi community in Iraq, in particular with witnesses, victims and survivors; its legal findings regarding war crimes and genocide committed against the Yazidis; and its support to jurisdictions of third States to help adjudicate some of these international crimes successfully in competent courts and tribunals.

112. In June 2023, UNITAD and the permanent missions of Iraq and India to the United Nations co-hosted a special event entitled "ISIL's use of chemical weapons: a global threat". The event brought together participants from the diplomatic community, civil society and various United Nations offices. The leader of the UNITAD investigative unit dedicated to the development and use by Da'esh/ISIL of chemical weapons presented key findings, and additional comments were made by a technical expert from the United Nations Interregional Crime and Justice Research Institute.

113. In November 2023, the Special Adviser participated in the Paris Peace Forum, highlighting the Team's digitization project, funded by the European Union, as a leading innovative approach to support justice and contribute to building national capacities. The Special Adviser took part as a guest speaker at a round table entitled "Not so bleak: lessons learned from innovative approaches to peacebuilding" and discussed the importance of accountability as an integral part of sustainable peacebuilding and reconciliation.

VII. Funding and resources

114. UNITAD has been able to make progress in pursuing the core functions of its mandate through regular budget funding, although voluntary contributions remain essential to the Team's ability to implement its mandate to the fullest extent possible.

115. During the reporting period, financial contributions were received from Austria, Denmark, France, Finland, Germany, the Kingdom of the Netherlands, Slovakia, Sweden, the United States and the European Union.

116. Specifically, these contributions from Member States are enabling UNITAD to enhance the capacities of the Government of Iraq, including in the Kurdistan Region,

and advance investigative and thematic priorities, including judicial and digital forensic capacity-building; the digitization and archiving of information and evidence; further investigations into crimes committed by Da'esh/ISIL against Sunni, Christian and other minority communities; the destruction of cultural heritage; the development and use of chemical weapons; and investigations into Da'esh/ISIL's economic and sexual and gender-based crimes, as well as provide support to third-State jurisdictions. Additional multi-year contributions were received from Sweden to establish a national e-discovery team and strengthen the records management practices of civil society organizations. A multi-year contribution from the United States, dedicated to the excavation of mass graves and their investigation, was also received.

117. Resource mobilization remains necessary to sustain the Team's investigative work. To ensure progress towards Da'esh/ISIL accountability and fulfil its mandated obligations in accordance with Security Council resolution [2697 \(2023\)](#), UNITAD has identified gaps and areas requiring additional financial support for the forthcoming period, which will be discussed with Member States.

VIII. Looking forward

118. UNITAD, based on the progress made so far and the remaining challenges, will focus its work on the key priorities below in the coming six months:

(a) As stipulated in paragraph 4 of Security Council resolution [2697 \(2023\)](#), UNITAD stands ready to contribute to the preparation of the report of the Secretary-General to the Security Council, due by 15 January 2024. The Team's work will continue to be guided by resolution [2379 \(2017\)](#), its terms of reference, relevant international law frameworks and United Nations policies and best practices;

(b) Pursuant to paragraph 6 of resolution [2697 \(2023\)](#), in consultation with the Government of Iraq, UNITAD will develop a road map for the completion of the Team's mandate and outline the necessary steps for the Team's closure by 15 March 2024. Building on internal discussions and a realignment of priorities following the adoption of the aforementioned resolution, and initial discussions held with the Government of Iraq, the Team will focus on preparing the road map;

(c) Pursuant to resolution [2379 \(2017\)](#), UNITAD will continue the collection and exploitation of information and respective leads related to Da'esh/ISIL international crimes committed against all affected communities to advance several lines of inquiry as outlined above, with the aim of sharing such with the Iraqi judiciary for future prosecutions in accordance with the Team's mandate and terms of reference. In the meantime, UNITAD intends to make as much progress as possible on other more preliminary lines of investigation within the limited time frame, noting that investigations across various lines of investigation will not be concluded by September 2024;

(d) UNITAD will continue its perpetrator-centric investigations and analyses, particularly the development of joint case files with the Iraqi judiciary on alleged perpetrators residing in third States. The expansion of capacity and support towards the Iraqi judiciary in criminal proceedings and case-building, through joint work with the Team's investigators, is further anticipated in the upcoming reporting period. As investigations have progressed, UNITAD has identified, in cooperation with the Iraqi judiciary, an increasing number of Da'esh/ISIL persons of interest residing in third States who may be linked to various international crimes and events. Furthermore, Iraq and UNITAD have begun to successfully collaborate on building joint case files on such persons residing in third States. Interrupting such crucial work before

individuals have been held criminally accountable would undermine global accountability efforts for atrocity crimes committed by Da'esh/ISIL;

(e) In compliance with paragraph 5 of resolution [2697 \(2023\)](#), UNITAD successfully determined modalities for evidence-sharing with third States with the Government of Iraq. It intends to advance as many requests as possible within the next reporting period, given time and resource constraints, as well as the multiple stages for which jurisdictions require assistance, in order to hold Da'esh/ISIL perpetrators accountable for the international crimes they have committed;

(f) UNITAD will continue to strengthen capacities and enhance collaboration with national stakeholders (including through training, cooperation initiatives and ongoing projects), most notably forensic experts, court officials and other personnel in different departments that work closely on all components of the Team's mandate implementation. These departments include the Medico-Legal Directorate, the Mass Graves Directorate and the Ministries of Interior and Health. Enhancing such capacities and assisting national authorities in the process of progressively becoming self-sufficient and acting in accordance with international standards and best practices remains a key objective of the Team in the upcoming reporting period and cannot be achieved fully within the currently mandated time frame.

119. UNITAD will continue to implement these priorities in close cooperation with the Government of Iraq.

IX. Conclusion

120. During the reporting period, the work of UNITAD was marked by significant achievements not only in terms of the continuous collection of evidence, but also in terms of the enhancement of the capacity of the Iraqi judiciary pertaining to international criminal law and the facilitation of equipment and material, paired with respective training and capacity-building, as well as the sharing of several analytical reports and case assessment reports, in full compliance with the Team's mandate and terms of reference.

121. Mindful of Security Council resolution [2697 \(2023\)](#), in the coming six months, the Team will continue its work with the Government of Iraq to implement the additional mandated tasks as outlined above. UNITAD stands ready to cooperate with the Government of Iraq to discuss and identify ways for the Team to be of the best possible use to accountability efforts in Iraq. This includes the provision of support to the many victims and survivors of atrocities, as well as to the ongoing efforts of the international community to ensure that there is no impunity for international crimes committed by Da'esh/ISIL.

122. UNITAD remains highly committed to achieving accountability for core international crimes committed by Da'esh/ISIL, relying on the continued support of the international community, including Iraq, to ensure that the legitimate call for justice of survivors and victims is fulfilled.

123. Investigation and criminal justice processes require time and are often difficult to predict, as it is unclear what evidence and leads might be discovered or how long a judicial process against an individual perpetrator may take. In 2017, UNITAD was mandated by the Security Council, at the request of the Government of Iraq, to respond to the global phenomenon of Da'esh/ISIL and to ensure that perpetrators would be held accountable for war crimes, crimes against humanity and genocide before competent courts in Iraq and third States. In response to this global call for accountability, UNITAD, with the support of the Government of Iraq, has invested the past five years in pursuing justice efforts by, inter alia, working with the Iraqi

judiciary, affected communities, witnesses, victims and survivors, and other parts of Iraqi society, while progressively building cases against Da'esh/ISIL perpetrators of international crimes. While concrete results have been achieved to date, the Team's mandate will not be completed in a meaningful way by September 2024 as investigations are ongoing, the collection of evidence is progressing, analytical and legal analyses of crimes are continuing, capacity-building efforts are advancing and supporting prosecutions throughout the world is ongoing.

124. At the same time, Iraqi authorities, committed to advancing meaningful justice and accountability in line with international standards, are working on various areas that will assist national investigations and prosecutions of international crimes committed by Da'esh/ISIL, for which the Team's assistance remains essential. This includes a legislation framework for international crimes, capacity-building in order to fully assist victims and survivors ready to step forward to give testimony, work on excavations of mass graves and the establishment of a central digitized archive. It is therefore paramount that the work of UNITAD over the past five years is put to the best possible use to ensure that any Da'esh/ISIL perpetrators committing such atrocities will have to answer for their crimes in a court of law to prevent a situation of this magnitude from recurring.
