

**COMITÉ PERMANENTE DE PROGRAMAS Y FINANZAS**

**Vigésima quinta Reunión**

**INFORME SOBRE LA IMPLEMENTACIÓN DE LAS RECOMENDACIONES**

**DE LOS INTERVENTORES EXTERIORES DE CUENTAS**



## INFORME SOBRE LA IMPLEMENTACIÓN DE LAS RECOMENDACIONES DE LOS INTERVENTORES EXTERIORES DE CUENTAS

### Introducción

1. En la Vigésima cuarta Reunión del Comité Permanente de Programas y Finanzas, celebrada en junio de 2019 los Interventores Exteriores de Cuentas, el Contralor y Auditor General de Ghana, presentaron a los Estados Miembros su informe para el ejercicio financiero de 2018, consignado en el documento S/24/CRP/1.
2. La Administración aceptó las recomendaciones formuladas en dicho informe y se comprometió a tomar las medidas correctivas. Si bien mantiene este compromiso, cabe destacar que en algunos casos el pleno cumplimiento de las recomendaciones requerirá recursos y tiempo adicionales.
3. El cuadro que se presenta a continuación presenta el número de recomendaciones formuladas por los Interventores Exteriores de Cuentas durante los últimos cinco ejercicios financieros.

	Ejercicio financiero auditado					Total
	2014	2015	2016	2017	2018	
	S/16/CRP/15*	S/18/CRP/10*	S/20/CRP/1*	S/22/CRP/1*	S/24/CRP/1*	
Recomendaciones formuladas	37	43	47	54	35	216
Recomendaciones implementadas antes del último informe (S/23/7)	-35	-38	-31	-25		-129
Recomendaciones implementadas desde el último informe	-1	-2	-10	-15	-18	-46
<b>Recomendaciones pendientes de implementación</b>	<b>1</b>	<b>3</b>	<b>6</b>	<b>14</b>	<b>17</b>	<b>41</b>

\* *Informes de los Interventores Exteriores de Cuentas*

4. El Anexo al presente informe contiene un cuadro en el que se enumeran las recomendaciones pendientes de implementación en el informe anterior y aquellas que fueron objeto de medidas durante el ejercicio financiero de 2018. Ese cuadro también contiene lo siguiente: a) la respuesta de la Administración de la OIM; b) una descripción de las medidas correctivas adoptadas o en progreso; y c) la fecha de cumplimiento previsto de las recomendaciones pendientes.
5. Las recomendaciones enumeradas en el Anexo se clasifican bajo las categorías “en curso” o “implementadas”. Para facilitar la comprensión, la clasificación bajo las categorías en curso o implementadas, se efectúa según el ejercicio financiero más reciente y en el mismo orden en que aparecen en el informe de intervención de cuentas respectivo, además se enumeran por tipo de auditoría, a saber: de certificación, provisional, de ejecución o de cumplimiento.



**ONGOING RECOMMENDATIONS**

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2019)	Planned date of completion
	S/22/CRP/1			
2018 CERTIFICATION AUDIT Geneva (18-CT-CH10-01)	We urged Management to enhance internal communication among various offices and units and introduce standard operating procedures for deactivating vendors whose actions have been duly investigated and concluded by the Organization to be non-compliant.	Management agreed with the recommendation and confirms that the currently decentralized process for blocking vendors in PRISM will be reviewed, as part of the planned comprehensive process review of vendor management. This review will inform the development of a comprehensive SOP for blocking vendor and will further clarify the roles and responsibilities of IOM offices and central units within this process.	Management has launched a comprehensive vendor management review and mapping exercise as part of the procurement transformation process.	December 2020
2018 CERTIFICATION AUDIT Geneva (18-CT-CH10-02)	We recommended that Management should introduce comprehensive policy coordination and supporting procedures to facilitate coordination among all the shared services with regards to vendor master data management. Furthermore, IOM shall establish control mechanisms systematically reviewing the vendor master data to correct incomplete data fields, particularly in relation to information about vendors' names, contact address and bank accounts. The Organization's Vendor Information Sheet (VIS) should also provide information to vendors about the need to limit the payment methods as a means to reduce risks.	Management agreed with the recommendation and stated that it will assess the options available to automate related control mechanisms both for centrally and for locally maintained vendor accounts.	Management has launched a comprehensive vendor management review and mapping exercise as part of the IGF procurement transformation process. In addition, as part of IGF finance transformation, management is implementing a software tool for continued compliance monitoring that will run on PRISM. Once fully in place, the new solution will help ensure timely detection of master data deviations. Taken together, the above steps will fully address the audit recommendation and strengthen related internal controls.	February 2020

The acronyms used in this table include the following:

BCP: business continuity plan

CCSAT: Compliance Control Self-assessment Tool

ICT: information and communication technology

iGATOR: the integrated global airlines ticket order record system

IGF: Internal Governance Framework

KPI: key performance indicator

OSI: Operational Support Income

PRIMA: Project Information and Management Application

PRISM: Processes and Resource Integrated Systems Management, the IOM enterprise resource planning system

SOP: standard operating procedure

TOR: ticket order record

VAT: value added tax

## ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2019)	Planned date of completion
	S/22/CRP/1			
2018 CERTIFICATION AUDIT Geneva (18-CT-CH10-03)	We urged Management to review IN/13, and introduce procedures for disclosing staff financial interests, and initiate financial disclosure interest programmes through the Ethics Office as a measure to enhance staff compliance and ensure transparency and accountability.	Management agreed with the recommendation and stated that it will accordingly assess the necessary actions to be taken.	As part of the Organization's overall, revised Internal Governance Framework, the Ethics and Conduct Office (the head of which was appointed on 1 September 2019) will assess management's recommendation to initiate a financial disclosure programme as a control and reporting measure, and gauge what action needs to be taken.	December 2020
2018 CERTIFICATION AUDIT Geneva (18-CT-CH10-04)	We urged Management to include as part of the draft IGF, a policy or guidance that: defines clearly roles and responsibilities; the process to assess internal control efficiency and effectiveness; and provide a strategy to ensure that it is communicated timely to all those concerned. In addition, the Framework should have clear implementation timeliness and key performance indicators to facilitate monitoring and evaluation.	Management indicated that it considers the first part of the recommendation implemented. As shared with the auditors, IOM has developed a comprehensive IGF that outlines the essential requirements for a modern and fit-for-purpose internal governance system and developed a Strategic Vision and Strategic Landscape. These documents are undergoing consultation with IOM's Member States currently. With respect to the clear timeliness and KPIs, IOM will be able to establish such targets once resources to implement the IGF are secured / confirmed.	IOM continues to work on IGF implementation and is in the process of negotiating funding to that end. As mentioned in its earlier response, IOM will be able to establish detailed timelines and KPIs once funding has been secured / confirmed.	December 2020
2018 CERTIFICATION AUDIT Geneva (18-CT-CH10-05)	We recommended that Management should establish SoP to guide the process for sharing HR data with the relevant offices and conduct an assessment of SAP PRISM with a view to enhancing its reporting capabilities towards this process. All mandatory staff record fields such as entry and end date should be appropriately filled to ensure accurate determination of employee benefits.	Management agreed with the recommendation and stated that it will assess the options available in enhancing PRISM reporting capabilities towards HR data processing.	The Accounting Division has taken initial steps to identify key data fields required in PRISM, aligned with the actuarial data required to determine employee benefit liabilities, with a view to improving data collection and reporting.	June 2020

## ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2019)	Planned date of completion
2018 CERTIFICATION AUDIT Geneva (18-CT-CH10-06)	<p><b>S/22/CRP/1</b></p> <p>We urged Management to take the necessary steps to ensure timely recruitment of the Project Director and include as part of their terms of engagement clear timelines in liaising with the necessary stakeholders and act on the actions outlined in the Council's resolution. Management should also ensure the timely development of the prototype design for the new building and assess the impact to the other occupants of the adjoining building sharing the same perimeter with IOM. Furthermore, we would continue to provide independent assessment as part of our annual audit assurance of the Organization's operations to augment oversight activities on the implementation of the Project to enable the Organization take proactive measures to mitigate any potential operational or financial risk.</p>	<p>Management stated that IOM has not engaged with other institutions in the annex building regarding the Project, and further stated that although the two buildings share common services for heating and garage, the owners of the properties manage them independently. The Swiss Building Foundation for International Organizations (FIPOI) provides general oversight for both buildings so is responsible for any overarching issues that impact the owners of the buildings. FIPOI is also formally the designated focal point of the Government of Switzerland for the new IOM building project. Consequently, any issues relating to the new building which will impact IOM neighbours will be managed by them. The construction of the new building will not have any direct impact on the adjoining building. The IOM Administration will nonetheless take proactive steps to inform the neighbours on development as appropriate. IOM is currently in the process of procuring a consultancy to start preparatory work that will be used to undertake the initial assessment and establish the pre-requisite for the project in order to define the exact cost of the Project. This initial work by the Consultant will be continued by the Project Director for whom the recruitment will take a longer time. The Director General has already established a Steering Committee which provides oversight to the whole process and the Administration commits to ensure that adequate planning, consultation and active engagement with Member States, stakeholders and stringent procurement and internal controls measures will be strictly adhered to. The Administration will continue to rely on the independent assessments of the External Auditors throughout the life of the project from the initial conceptualization phase to completion.</p>	<p>The project director has been recruited and is expected to start in November 2019. In addition, external consultants have been engaged to start preparing the documents required to study the mortgage application and prepare the architecture competition.</p>	<p>To be determined</p>

## ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2019)	Planned date of completion
	S/22/CRP/1			
2018 CERTIFICATION AUDIT Geneva (18-CT-CH10-07)	To achieve greater efficiency in a dynamic work environment, and as a means of strengthening the internal justice system, we urged Management to consider the need to augment the human and financial resources available to the Ombudsperson.	Management stated that the Administration will further investigate this amongst other priorities and within the limitation of resources made available to IOM. In the meantime, for a portion of the year 2019, the Ombudsperson has been allocated with funding to support functions in promoting conflict management skills and Ombudsperson services and the conduct of awareness-raising activities.	The Programme and Budget for 2020, which is subject to approval by the Council, proposes that additional resources be allocated for temporary staff.	December 2020
2018 CERTIFICATION AUDIT Geneva (18-CT-CH10-08)	We urged Management to strengthen the ICT governance process, especially, in terms of management of business owners' initiatives on ICT solutions, using an enterprise-wide approach in achieving value across the Organization.	Management agreed with the recommendation and stated that they will provide an action plan by towards end 2019.	The Information and Communications Technology Division is aligning the ICT strategy with IOM's strategic vision, focusing on three main areas: (1) streamlined business engagement through stronger business relationship management (by October 2019); (2) project governance and compliance through the project management framework (by March 2020); (3) implementation of a joint business-IT project and programme prioritization mechanism based on value creation and a strategic business focus (by March 2020).	March 2020
2018 INTERIM AUDIT Manila (18-IN-PH98-05)	We recommended that Management should liaise with the SCPF and consider the development and implementation of a long-term capital expenditure funding strategy; and the establishment of a dedicated Headquarters Capital Fund for the purpose of covering the cost of major construction works, repairs, renovation, system enhancement and replacement of equipment. The Fund should have clear funding sources and disbursement procedures to ensure its sustainability.	Management agreed with the recommendation and indicated that as initial step, Management will explore established approaches by benchmarking with other UN entities, for such a dedicated fund, following which a proposal to adopt a long-term funding mechanism for capital expenditures will be presented to member states for consideration.	Initial steps were taken briefly to explore established approaches to long-term capital expenditure funding. The matter will be revisited as progress is made on assessments and studies in relation to the new Headquarters building.	July 2020



## ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2019)	Planned date of completion
	S/22/CRP/1			
2018 COMPLIANCE AUDIT Dakar (18-CO-SN10-03)	To ensure that IOM is visible within the Country and beyond, we urged management to develop a media and communication strategy.	Management responded that it is not possible to create and maintain, a communications unit within the Office as the position is contingent on funding availability. However, the Office will synergize communications, awareness raising and visibility requirements of all programmes currently being implemented in the Office.	IOM Dakar has put in place an improved communication strategy for its current portfolio of projects, but the strategy nevertheless remains subject to funding availability.	December 2019
2018 COMPLIANCE AUDIT Rabat (18-CO-MA10-01)	We recommended that Management should consider using diplomatic means to resolve the issue to enable the Office to obtain prompt reimbursement for taxes paid.	The CoMs responded that efforts will be made to ensure timely reimbursement in accordance with the tax administration of the respective countries.	The Chief of Mission and Resource Management Officer at IOM Rabat had a positive meeting with the Director of Finance and his team from the Ministry of Finance. The Ministry has started processing the unrecovered VAT and IOM Rabat is following up closely. It is anticipated that this issue will be resolved by the end of 2019	December 2019
2018 COMPLIANCE AUDIT Helsinki (18-CO-FI10-01)	We recommended that the BCP should be finalized, approved and implemented as well as conduct yearly simulation drills.	The Office indicated that the BCP will be finalized and shared with the Regional Office as well as take the necessary steps to perform simulation drills on yearly basis.	Pending feedback from the Regional Office in Brussels, IOM Helsinki took various steps relating to its BCP, which it expects to finalize before the end of 2019. By that time, it will also have conducted a yearly simulation exercise (as provided under Instruction 88, ICT Standards and Guidelines) for the ICT component of the BCP.	December 2019

## ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2019)	Planned date of completion
	S/22/CRP/1			
2018 PERFORMANCE AUDIT Geneva (18-PE-CH10-01)	To improve upon procurement planning, we recommended that IOM should ensure that: issues of procurement plan should be assessed and addressed at project development stage; PSD should strengthen its oversight functions; staffing position at GPSU and PSD should be improved; IOM should restructure PSD and widen its scope to serve as a specialized unit in supply chain and value management.	Management accepted the recommendation and indicated that additional guidance on procurement planning will be provided within the upcoming revisions of the Procurement Manual (IN168) and Project Handbook (IN/250). PSD will continue issuing Procurement and Supply Chain alerts to facilitate information sharing and enhance oversight and compliance to standards and procedures. In collaboration with HRM/Staff Learning and Development, PSD will develop training modules for the end-to-end procurement value chain that will be accessible and certifiable	In light of the Internal Governance Framework and the ongoing business transformation, the Administration will strengthen the procurement and supply chain process and the information management system at IOM. It will conduct a holistic review of end-to-end supply chains, from needs assessment, planning, sourcing and supply to delivery. The objective is to harmonize, centralize, and digitize work processes so as to enhance overall procurement efficiency and compliance by ensuring adequate core resources are allocated to oversight and monitoring functions, and to ongoing capacity-building.	December 2020
2018 PERFORMANCE AUDIT Geneva (18-PE-CH10-02)	To improve item descriptions/specifications during procurement, we recommended that IOM should: categorize and standardize items with specifications for global commodity; implement procurement category management approach, similar to peer UN agencies (UNICEF, UNHCR, and UNDP) to build synergies and possibly for combined procurement of items; and centralize end-to-end procurement and supply chain activities under functional supervision of PSD.	Management accepted the recommendation and indicated that implementation of standardization of global commodities will improve efficiency and effectiveness. Opportunities to build synergies and combined procurement of items will be considered as part of the broader strategic sourcing model. In addition, the feasibility of implementing technology enabled forecasting and planning tools are envisaged as part of broader Procurement and Supply Chain improvements.	Implementation ongoing as part of the IGF procurement transformation process.	June 2020

## ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2019)	Planned date of completion
	S/22/CRP/1			
2018 PERFORMANCE AUDIT Geneva (18-PE-CH10-03)	We therefore recommended that Management should: establish a review committee to ensure that vendor information is reviewed and updated constantly; assess institutional supply chain system solution enabling automatization of transactions; and the functionalities of PRISM should be expanded to include modules with functions sufficient for the entire procurement supply value chain management.	Management accepted the finding and indicated that the vendor management process will be reviewed to inform the development of comprehensive guidelines. An assessment of institutional supply chain system solution enabling automatization of transactions and using direct interface with PRISM will be part of the broader Procurement and Supply Chain Management reforms.	As part of the procurement transformation process, the Administration has started a comprehensive restructuring of procurement master data and a vendor management review and mapping exercise.	December 2020
2018 PERFORMANCE AUDIT Geneva (18-PE-CH10-04)	To improve upon its procurement options, we recommended that Management should review the Procurement Manual to align with UN standard procurement policy structure and ensure compliance in all offices. Again, mandatory institutional procurement training should be conducted for all procurement and non-procurement staff to ensure that human errors are minimized.	Management accepted the finding and indicated that the revision of the Procurement Manual and compliance with the manual will be monitored by strengthened oversight. Mandatory procurement training will be prioritized as part of the implementation of the revised manual through a change management strategy.	As part of the IGF procurement transformation process, a new procurement manual will be issued by mid-2020. A six-month transition period and training will be needed to ensure a smooth roll-out.	December 2020

## ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2019)	Planned date of completion
	S/22/CRP/1			
2018 PERFORMANCE AUDIT Geneva (18-PE-CH10-05)	We therefore recommended that Management should implement authorization of procurement and payment process-flows in PRISM using technology to leverage human time for efficiency of processing payments. Also, clear guidelines for specification and TORs with the new Procurement Manual.	Management accepted the finding and indicated that the automation of authorization of procurement and payment process-flows will be assessed and implemented as part of broader Procurement and Supply Chain Management reforms. Enhanced guidelines for specification and TORs will be provided.	As part of the IGF procurement transformation process, in parallel to the restructuring of procurement master data, IOM is reviewing procurement-to-pay automation solutions as it migrates to the next-generation version of PRISM. In the meantime, preparatory and initial steps will be taken, such as online purchase requisitions.	December 2020
2017 CERTIFICATION AUDIT Geneva (17-CT-CH10-02)	We recommended that Management should develop a comprehensive anti-fraud manual that responds to its operational and administrative environment, taking advantage of lessons learned and best practices developed in the course of preventing, detecting, investigating and sanctioning fraud that have occurred.	The Office of the Inspector General agreed with the finding and recommendation to update and consolidate the existing fragmented instructions into a comprehensive manual that addresses the full spectrum of fraud prevention and control strategies. It added that the Internal Audit function has produced a draft manual that will address most of the prevention, detection and monitoring strategies and that a manual for investigation that will outline various elements addressing protocols related to fraud response will also be produced.	The anti-fraud manual is being drafted with a view to ensuring that the final content reflects proposed changes to the Internal Governance Framework. In addition, finance and procurement policies and system updates, including the Instruction on Financial Management Rules and Procedures (IN/267), have already started to strengthen preventive controls. The Investigation Guidelines have been finalized and were issued by the Office of the Inspector General in 2019.	June 2020

**ONGOING RECOMMENDATIONS (continued)**

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2019)	Planned date of completion
	S/22/CRP/1			
<p>2017 CERTIFICATION AUDIT Geneva (17-CT-CH10-04)</p>	<p>We recommended that management should develop a resource mobilization strategy that will outline principles in resource mobilization activities, harmonize various strategies for funding IOM operations in a more coherent manner.</p>	<p>Management agreed with the recommendation and stated that it acknowledges the need for an organization-wide resource mobilization strategy and is currently developing a Resource Mobilization (RM) strategy for the period 2018-2022 which will include a narrative, a results matrix and a work plan. Management added that consultations for the RM strategy have already been held with the four CORMFs (Washington DC, Berlin, Helsinki and Tokyo) as well as all nine Regional Offices and is expected that the strategy will be finalized before the end of 2018. Management stated that this will be used to provide a framework for RM strategies being developed at Country and Regional Office level and would help country and regional offices to develop a more structured approach to fundraising, with the possibility of setting up resource mobilization targets to meet their needs and monitoring the achievement of these objectives.</p> <p>Management also indicated that the MI publication is not stricto sensu a fundraising tool, but rather considered as a corporate document, or institutional “business card” that captures the variety of the Organization’s programming aspirations, as framed by the MIGOF.</p>	<p>The proposed institutional resource mobilization strategy has been finalized, presented to the Extended Senior Management Team and submitted to the Office of the Director General, where it is currently under review.</p>	<p>November 2019</p>
<p>2017 CERTIFICATION AUDIT Geneva (17-CT-CH10-05)</p>	<p>We recommended that Management should develop a charter for the Ethics and Conduct office that outlines its clear mandate and goals, appointment of Ethics Officers, authority, responsibilities and reporting requirements of the Office.</p>	<p>Management took note of the recommendation and indicated that as all Organizations and Funds within the United Nations System use the Secretary General’s Bulletin of 30 December 2005, IOM will immediately start working on a similar document tailored to IOM operations and needs which will go through the internal unit coordination and cooperation process.</p>	<p>The recruitment of a consultant to help prepare the Ethics and Conduct Office Charter has been put on hold, pending the work of the Office of the Director General on the Internal Governance Framework. Any subsequent instructions and/or policy documents, including the Charter, will have to take account of the final draft of the Internal Governance Framework.</p>	<p>December 2019</p>

## ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2019)	Planned date of completion
	S/22/CRP/1			
2017 CERTIFICATION AUDIT Geneva (17-CT-CH10-07)	We recommended that Management as part of seeking donor support to complete this initiative, should also provide budgetary funding in the core budget to ensure successful deployment of the working tool which is scheduled for a global rollout in the second half of 2018.	Management agreed with the recommendation and indicated that it is committed to rolling-out the package, PRIMA for All, in 2018. Management added that to complement ongoing fundraising efforts, the Administration commits to accommodate funding shortfall within the core budget and already in 2018 budget revision, management is requesting Member States for a draw-down from the OSI reserve mechanism.	PRIMA is being funded by an OSI Reserve drawdown (under Resolution No. 18 of 27 June 2018). PRIMA roll-out started in the Regional Office in Pretoria in February 2019 and will proceed according to a predefined schedule. The full global roll-out is to be completed by the end of 2019; to that end, a further drawdown was approved from the OSI Reserve was approved in 2019.	December 2019
2017 CERTIFICATION AUDIT Geneva (17-CT-CH10-08)	We recommended that Management should establish an automated centralized management system to provide timely access to audit trails in resolving financial adjustments and streamline the coordination process by including automated generation of reminders on outstanding issues and to strengthen ACO management capacity to oversee the process.	Management agreed with the recommendation and the resources needed for implementing such an automated centralized management system/tool. It added that because of the need to establish an automated centralized system and the expanded role of ACO in its management oversight responsibilities, management will assess and identify the needed staffing resources in ACO who will also coordinate with the Administrative Centres to enhance the Organization's financial management.	The Administration has completed the process of selecting expert consultants and service providers for the centralized financial coordination platform and its subprojects. The new financial coordination platform was piloted live in August 2019 and implementation continues as per the predefined phased implementation plan.	June 2020
2017 CERTIFICATION AUDIT Geneva (17-CT-CH10-09)	Due to the capital outlay needed to reengineer/overhaul SAP implementation, we recommended that Management should perform a user assessment survey of the system application and develop a business case or a sustainability plan, including funding requirements, for the consideration of MS before the year 2025.	Management agreed with the recommendation and indicated that actions are under way to achieve the target of replacing SAP before 2025. It added that ICT has started the initial discussion at DRM level to prepare for the replacement of SAP and that this will be tabled during 2018 IT Advisory Board meeting and will be included in the budget review process.	The business transformation case study has been developed. Work continues on its expected impact, funding needs and a detailed road map.	December 2019

## ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2019)	Planned date of completion
	S/22/CRP/1			
2017 CERTIFICATION AUDIT Geneva (17-CT-CH10-03)	We recommended that Management should take a second look at the resource needs, in terms of human and tools to enhance OIG's investigation capacity, efficiency and strategic reach to enable the Office adopt a preventive approach instead of the reactive approach in handling wrongdoings.	The Office of the Inspector General agreed with the recommendation and indicated that collaborative efforts are underway with management through a three-layer approach to first conduct needs analysis, prioritize needs and request for immediate to short-term additional resources both in terms of human and systems, within twelve months. Secondly to perform an independent external assessment of the function to assure quality and standardization; and finally, to harmonize and consolidate the Investigation function along with all the other central functions of the OIG, i.e. Internal Audit, Evaluation and Inspection.	Shortcomings in investigation capacity are being addressed using a phased strategic approach that encompasses systems, tools and human resources. Reform of the internal justice system, an integral part of the Internal Governance Framework, entails strengthening investigation capacity, reviewing systems and processes, and reinforcing the first and second lines of defence, so as to enhance preventive internal controls and further build capacities where needed. Five additional positions are proposed for 2020. Temporary funding has been secured for the second half of 2019. The possibility of securing more permanent funding via the core funding structure is being discussed with the Member States. Funding has also been secured to implement a new case management system for investigations. New investigation guidelines and a new instruction (IN/275), Reporting and Investigation of Misconduct Framework, have been developed to address weaknesses and process inefficiencies related to application of the internal justice system. All these measures are expected to bring results in the coming months. The Administration remains committed to ensuring that sufficient funds and resources are allocated to these functions and to make further adjustments in the future.	December 2019

## ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2019)	Planned date of completion
	S/22/CRP/1			
2017 INTERIM AUDIT Manila (17-IN-PH98-05)	We recommended that Management should review the chart of accounts to include account definitions that are descriptive and instructive of the actual financial transactions of IOM. Management should also consider embedding a maintenance framework/guideline into standard business processes to ensure relevance of the chart of account.	Management agreed with the recommendation and stated that it is a priority for the Accounting Division. It indicated that preliminary work started in 2017 and will continue as time and resources allow. Management added that the policy on CoA revision and guidance on GL usage to offices, will be addressed as first priority in the CoA review process and will incorporate emerging donor and management financial information needs (e.g. CBI, Implementing Partner transfers and many others) as well as the necessary restructuring of material codes related GLs to better serve the various information needs.	Preparatory work has started on a comprehensive chart-of-account review. However, as the Internal Governance Framework and business transformation initiatives have made clear, that review can only take place once the corresponding master data review of vendor and donor structures has been completed. Accordingly, the Administration is considering conducting a comprehensive enterprise accounts structure review as part of the business transformation process, in order to take account of the broad interdependence between the current efforts to transform various business functions and their impact on financial master data and the chart of accounts.	December 2020
2017 COMPLIANCE AUDIT Beirut (17-CO-LB10-01)	We urged Management to continue with its efforts in ensuring that the Country Office obtains an agreement with the government of Lebanon to enable the office reinvest the savings from VAT exemptions into catering for migration needs.	Management explained that it was doing its best to finalize and sign an MoU with the Government as early as practicable. It indicated that the Office was working with the Ministry of Foreign Affairs, Ministry of Interior/General Security Department (GSD) and Office of the Prime Minister to draft the MOU and the response so far has been very positive but added that final approval was still under discussion.	IOM Beirut continues to arrange meetings with ministries, in order to brief elected officials on IOM and its activities and solicit their support. In April 2019, the Council of Ministers approved Lebanon's application for membership of IOM, and IOM Beirut is working closely with the Ministry of Foreign Affairs to complete the membership formalities.	December 2019



## ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2019)	Planned date of completion
	S/22/CRP/1			
2017 COMPLIANCE AUDIT Yaoundé (17-CO-CM10-03)	We recommended that the Chief of Mission (CoM) should liaise with the Office of Legal Affairs at IOM Headquarters to dialogue with the Cameroon authorities to secure immunities for the Office.	Management intimated that they were having discussion with the Ministry of External Affairs and in May 2017, submitted an agreement to the Government and that the Head of Office met successively with the Minister of External Relations on 7 September 2017 and the Ministry of Common Wealth during the month of December 2017 to follow up on the file. Management added that the good collaboration with the national authorities has resulted in the creation by order No. 0717 of the President of the Republic dated November 2017 of a service in charge of relations with the IOM within the Ministry of External Relations. Also, the current Chief of Mission has been accredited by the national authorities and presented his letters of introduction at the level of the Ministry of Foreign Affairs in September 2017.	In May 2018, a representative of the Office of Legal Affairs met with officials from the Ministry of Foreign Affairs, with whom negotiations are ongoing. Further meetings were held at IOM Headquarters in November 2018 and the final agreed version of the agreement has been submitted to the Presidency of Cameroon for signature. IOM Yaoundé contacted the Ministry again in September 2019.	December 2019
2017 COMPLIANCE AUDIT Yaoundé (17-CO-CM10-02)	We recommended that the Office should prepare a BCP in accordance with IOM BCP Guidelines and if possible, conduct simulation exercises or testing of the BCP.	Management agreed with the recommendation.	IOM Cameroon finalized the BCP, which was subsequently approved by the Regional Director and the Regional Security Officer. The BCP is to be tested before year end.	December 2019
2017 COMPLIANCE AUDIT Vienna (17-CO-AT99-03)	We urged Management to liaise with the Head of ICT/SAP PRISM to consider the development of a business case to enhance the financial sustainability analytical tool for a possible adoption as an Organization wide application to improve timely identification of factors that affect the viability of COs and support decision making.	Management agreed with the finding and stated that developing new reporting options through PRISM will indeed help the ROs and COs to monitor financial situation of their Offices in a more effective way. Hence, RO will bring this observation to the attention of Head of ICT/SAP and liaise for enhancement of reporting modules in PRISM before the end of the current year.	Final tests were conducted in the second quarter of 2019 of the new report (ZMSR), which is currently being fine-tuned.	October 2019

## ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2019)	Planned date of completion
	S/22/CRP/1			
2017 COMPLIANCE AUDIT Vienna (17-CO-AT99-04)	We recommended that Management and the Head of Country Office, Vienna should liaise with IOM Headquarters with the view of pursuing a supplemental host country agreement with the Government of Austria to regularize the post legal status of the Office and grant full privileges and immunities accorded other intergovernmental organizations and their staff.	Management explained that in principle, the Austrian Federal Ministry for Europe, Integration and Foreign Affairs recognizes IOM's right for equal entitlements and treatment similar to the other UN agencies, according to the above mentioned Article, but the legal process to make this changes is long and require other parties, including Parliamentary involvement and endorsement. Management indicated that the Regional Director and the Head of CO Vienna will continue their negotiations with the Austrian counterparts, in coordination with LEG department and other relevant HQ units.	The Regional and Country Offices in Vienna, together with the Office of Legal Affairs, are coordinating with the Government of Austria.	December 2019
2017 COMPLIANCE AUDIT Vienna (17-CO-AT99-05)	We recommended that Management and the Head of Country Office, Vienna should liaise with Headquarters with the view to resolve these challenges to enable staff of IOM enjoy equal rights and privileges as their counterparts in the UN Family in Vienna.	Management agreed with the finding and stated that this is a challenge for IOM in Vienna and both RO and CO have been working together on this issue in the past months to resolve it. However, RO Vienna as well as the CO Vienna will continue their efforts in negotiations and liaison with the UN HQ in Vienna to ensure provision of full privileges and entitlements for IOM offices and their staff in Vienna.	Progress has been made in cooperation with the United Nations Office in Vienna. Under a new system of badges to be implemented in December 2019, IOM staff will be issued badges that are similar to those of other Vienna-based United Nations agencies. Other matters related to this recommendation are linked to the headquarters agreement with the Austrian Government and awaiting further guidance from the Office of Legal Affairs.	December 2019
2016 CERTIFICATION AUDIT Geneva (16-CT-CH10-02)	Although a Statement of Internal Control is not required under IPSAS to be presented as part of the Financial Statements of the Organization, we recommended that the Organization should work towards the adoption of this best practice to issue a Statement on Internal Control as part of the financial reporting to provide assurance to all stakeholders that IOM is effectively managing and controlling the resources entrusted to it.	Management agreed with the usefulness of the Internal Control Statement as an emerging corporate governance tool and indicated that it will evaluate the feasibility of adopting such practice, giving due consideration to the time and additional resources needed for implementing the necessary certification procedures within IOM's decentralized structure without increased administrative burden on its lean central structure and existing high demands on field offices.	A high-level feasibility study was conducted on the implementation of the Statement of Internal Control at IOM, and the final consultancy report is being assessed by the Administration. With the launch of IGF reform and several other ongoing initiatives, IOM started work to facilitate implementation of the Statement of Internal Control.	December 2020

## ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2019)	Planned date of completion
	S/22/CRP/1			
2016 CERTIFICATION AUDIT Geneva (16-CT-CH10-03)	We recommended that Management should develop funding strategies with the aim of fully funding the ASHI by creating an asset base instead of the “pay as you go” model for the Administrative part of the budget as well.	Management acknowledged the recommendation and agreed to consult with IOM’s Governing Bodies with regards to a proposal to charge 6% Terminal Emolument in the modality of funding ASHI liabilities under the Administrative Part of the budget.	The new accounting standard on employee benefits (IPSAS 39) was implemented in 2018 and the results are being analysed with a view to assessing the impact of the funding options available and to informing IOM’s governing bodies accordingly.	June 2020
2016 CERTIFICATION AUDIT Geneva (16-CT-CH10-04)	We therefore recommended that Management should prepare departmental plans under the core funding structure to closely link with the Migration Governance Framework and budget consumption with what has been delivered in terms of outputs and outcomes to ensure integrated performance reporting under RBM. We further recommended that Management should provide the required electronic tools to facilitate monitoring, evaluation and timely reporting of the process.	Management accepted the recommendation and agreed that further efforts should be made to move in that direction. It added that the Organization will continue integrating Results Based Management principles to its operational and reporting processes within the resources available and within the applicable regulatory framework and that the recently re-activated Member State-led Working Group on Budget Reform will also afford some opportunity to drive the process.	The strategic vision and landscape shared with Member States in early 2019 is closely linked to the Migration Governance Framework but also takes into consideration the Sustainable Development Goals and the recently adopted Global Compact for Safe, Orderly and Regular Migration. Work continues on institutional strategic planning and is expected to result in a revised global results framework and regional strategies by the end of December 2019. The revised strategic plan will also inform (electronic) results-based reporting.	December 2019
2016 CERTIFICATION AUDIT Geneva (16-CT-CH10-06)	We recommended that Management should adopt a more comprehensive Knowledge Management framework and procedures aligned with the Organization’s mandate, goals and objectives. These may be based on an assessment of current and future knowledge management needs and include measures for implementation.	Management agreed with the recommendation and stated that it will continue strengthening the knowledge management framework of IOM.	The Policy Hub has started work on a new knowledge management strategy.	December 2019

## ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2019)	Planned date of completion
	S/22/CRP/1			
2016 CERTIFICATION AUDIT Geneva (16-CT-CH10-10)	We recommended that Management should conduct an independent assessment of the Organization's management and effectiveness, including its decentralized nature, to help improve the core structure funding mechanism and to build a new foundation for continuous improvement as well as keep pace with the increasing rate of earmarked activities going forward.	Management agreed with the observation and added that a strong core structure is essential to ensure a well-managed and properly controlled organization, which is global and highly decentralized. Management indicated that it will explore the options to achieve this, including reviewing the possibility of an outside evaluation and stated that the re-convened Working Group on Budget Reform will be another avenue to help strengthen the core structure and indicated its commitment to working in that forum to achieve concrete results in the mid- to long- term.	Updated budget resolutions and regulations were adopted by the Standing Committee in June 2018. The Administration will pursue its discussions with Member States to identify sustainable funding for the core structure. In addition, some of the unearmarked contributions made by some Member States have been invested in core services and as seed funding for the IGF initiative.	December 2019
2016 CERTIFICATION AUDIT Geneva (16-CT-CH10-11)	We recommended that Management should review IN/1 to strengthen policies and procedural coordination within the Organization. Management could also consider the establishment of a Policy Coordinating Unit to have close collaboration with technical members of departments to ensure that policy, normative and operational management are coordinated and aligned with IOM's mission and objectives.	Management concurred that it is essential to maintain an up-to-date, well organized, coordinated and complete series of policies, and that this is an important part of any well- managed and transparent organization. It indicated its commitment to explore specific approaches to improving the current regime, including reviewing the IN/1 and any structural solutions to help improve in this area.	Instruction 1 (Improving Issuance of and Adherence to Instructions and Guidance) is currently being revised, pending finalization of the Internal Governance Framework.	December 2019

## ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2019)	Planned date of completion
	S/22/CRP/1			
2015 CERTIFICATION AUDIT Geneva (15-CT-CH10-07)	The resolution of the problems faced in non-implementation of recommendations of internal audit may be addressed by the Management/Audit Advisory Committee so that corrective action envisaged under these recommendations could be taken.	OIG is reporting statistics on the Ongoing audit recommendations. The administration is following up to address the recommendations at all levels including by country offices, regional offices, the administrative centers and Headquarters.	The Administration remains committed to implementing internal audit recommendations and IOM country offices are making progress on specific recommendations and reporting back on their status to the Office of the Inspector General. There are also several ongoing institutional initiatives related to policy and system enhancements. These initiatives often require huge financial investments and are hard to implement given IOM's projectized system. Once fully implemented, however, they will further improve organization-wide controls and strengthen the control areas highlighted in some of the audit recommendations.	December 2019
2015 PERFORMANCE AUDIT Geneva (15-PE-CH10-15)	IOM may explore inclusion of policy provisions specific to staff with disabilities as part of efforts to create a diverse and inclusive work environment.	A new Diversity and Inclusion Officer position was approved in the 2017 budget (under recruitment currently) and a Staff Welfare Position has been established in 2016. These positions will be tasked to promote inclusion of staff members with disabilities.	In June 2019, the United Nations Secretary-General launched the United Nations Disability Inclusion Strategy, which includes a policy and set of indicators to be reported on by every agency. Reporting is due to begin in 2020. IOM has formed a working group on disability to deal with disability-related work issues. Work on a new policy and adaptation of existing ones will commence in 2020, in coordination with the broader United Nations system.	December 2020
2015 PERFORMANCE AUDIT Geneva (15-PE-CH10-17)	IOM may devise performance evaluation indicators for each category of consultancy and their functional competencies.	HRM is planning to revise its instruction on consultants (IN/84) this year and will include robust performance indicators for evaluation of consultants.	IN/84 (Guidelines for Selection and Employment of Consultants) has been revised based on consultations and the draft shared with relevant stakeholders in the field. It is currently with the Office of Legal Affairs for clearance and will be submitted to the Office of the Director General for approval.	December 2019

**ONGOING RECOMMENDATIONS (continued)**

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2019)	Planned date of completion
	S/22/CRP/1			
2014 PERFORMANCE ICT AUDIT Geneva (14-PE-CH10-14)	ITC may ensure that confidentiality and integrity of organization-wide data is strengthened by adopting ISO 27001 certification and updating its backup system.	No funding has been approved for the IC Division to implement compliance with ISO 27001. Although the latest ICT Strategy (2017-2020) incorporates ISO 27001 certification as one of its objectives within the period. This objective is supported by defined action to be delivered by ICT between now and 2020.	No funding was received for ISO 27001-related activities for the 2020 implementation period. Leveraging the Headquarters building move, ISO 27001 activities will be carried out on an opportunistic basis in 2020. An additional funding request will be submitted for three-year strategic funding for post-2020 implementation	December 2020

**IMPLEMENTED RECOMMENDATIONS**

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Completed in
	S/22/CRP/1			
2018 INTERIM AUDIT Manila (18-IN-PH98-01)	We recommended that Management should strengthen its monitoring reviews on unliquidated obligations and ensure that overdue commitments are timely followed up with country offices to unfreeze funds that can be used to implement other project-related activities.	Management indicated that the amount of USD 2,900,373.75 (55%) for the January to September 2018 had most of the open POs pertaining to IPs (USD 1,319,186.74 (45%)) with July to September 2018 delivery dates and POs pertaining to Construction contracts (USD 648,414.67 (22%)). Also, most of the POs pertaining to IPs have partial MIGO posted and full MIGO will be performed upon completion of contract, which in these cases are still ongoing with some to be MIGO in December 2018 to February 2019. The review of open POs is regularly done as part of the Checklist for Offices Accounts Closure (CMAC), which offices must take action and complete at every month-end closure. Management confirmed that its central review teams at MAC and PAC will continue to review and follow-up on open POs, with passed delivery dates, within the periodic checklist reviews.	Management considers the recommendation closed, given that long-outstanding purchase orders are being reviewed and related process flows reinforced under, in particular, the Financial Management Rules and Procedures issued in October 2018 and that proactive measures are being taken to implement a continuous monitoring tool as part of the financial coordination platform project.	October 2018
2018 INTERIM AUDIT Manila (18-IN-PH98-03)	We recommended that Management should continue to follow up with country offices and encourage donors to liquidate their arrears. Standard operating procedures on the follow-up of outstanding receivables, including escalation procedures, should be developed to improve collectivity.	Management stated that the procedures to follow up receivable collection has already been incorporated into the Financial Management Rules and Procedures (FMRP) and shared with offices in October 2018. In addition, an escalation process has been agreed and documented between ACO and the central review teams, which is kept outside the FMRP to enable frequent revision as specific situation requires, this especially in view of the trend of continued increase in the contributions received by IOM in a calendar year. In addition, the Management confirmed that its central review teams continue to conduct monthly follow-up for accounts receivable for more than 90 days, directly with the responsible project managers, in close coordination with ACO HQ, and as mentioned, for escalation when necessary.	Management considers the recommendation closed, given that long-outstanding receivables are being reviewed and followed up, and related process flows reinforced under, in particular, the Financial Management Rules and Procedures issued in October 2018. Additional proactive measures are being taken to implement a continuous monitoring tool as part of the financial coordination platform project and to automate donor invoicing via PRISM (in the final implementation stage).	October 2018

**IMPLEMENTED RECOMMENDATIONS (continued)**

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Completed in
	S/22/CRP/1			
2018 INTERIM AUDIT Manila (18-IN-PH98-02)	We recommended that Management should ensure that country offices regularly review the staff vendor master list and promptly block separated staff from the Organization. Internal controls should be instituted with clear timelines to ensure that regular updates of staff vendor list are done in accordance with the required change management and authorization protocols of the Organization.	Management agreed with the recommendation and explained that there is an ongoing dialog and effort on automating the blocking of separated staff vendor accounts. However, separated staff cannot be blocked immediately in all instances, mainly due to: when a separated staff member, has elected to participate in the After-Service Health Insurance or Medical Service Plan; the separation payment and subsequent clearance is still in process; and settlement/clearing of remaining vendor open items are ongoing.	Management considers the recommendation closed, having reduced the 74 accounts initially noted to 28. Central review units continuously follow up with Country Offices via established review processes, and possible solutions for automation are being considered.	September 2019
2018 INTERIM AUDIT Manila (18-IN-PH98-04)	We recommended that Management strengthens its timely monitoring and supervisory controls to ensure comprehensive review of the down payments. Management should also ensure that all overdue transactions are supported by adequate documentation and settled by the vendor.	Management agreed with the recommendation and stated that coordination will enhance with offices on the open items. In addition, the management confirmed that its central review teams will continue to review the down payments/advances as part of the periodic checklist review at month end.	As part of the IGF finance transformation process, IOM is implementing a new financial coordination platform and continued compliance monitoring software that will run on PRISM. In addition, it has engaged a consultant to provide independent advice on how these new assets can be used to enhance existing financial control procedures. Using these new solutions, the annual soft and year-end closings focus on identifying further enhancements to the current system and processes in respect of unliquidated obligations. To date, outstanding advances have been considerably reduced, from USD 103 million during the audit period to USD 40 million. Given that, under the above initiatives, central review teams continue to monitor the situation and take follow-up action as part of the monthly checklist review, management considers the recommendation closed.	September 2019



**IMPLEMENTED RECOMMENDATIONS (continued)**

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Completed in
	S/22/CRP/1			
2018 COMPLIANCE AUDIT Bucharest (18-CO-RO10-01)	We urged the HoOs to liaise with the Regional Office in Brussels to update the CCSA in 2019 as scheduled and ensure that the significant control deficiencies identified are appropriately assigned to the risk owners.	The Office responded that a regional CCSAT update is planned for rollout in early 2019, to incorporate the various recommendations set out in the latest Instruction for compliance.	The CCSAT was updated by the Regional Office in Brussels and sent to all offices in April 2019. IOM Romania completed the CCSAT and sent it to the Regional Office in May 2019.	May 2019
2018 COMPLIANCE AUDIT Tripoli (18-CO-LY10-02)	We urged Management to conduct reconciliation of all uncleared transactions from the accounting system and take the appropriate actions.	The Office agreed with the recommendation and indicated that they would take steps to clear all pending items.	All uncleared disbursements aged over 6 months had been reversed by IOM Tripoli by 31 August 2019, as part of its review of bank reconciliations. This is currently being reviewed and will be cleared by central review functions.	August 2019
2018 COMPLIANCE AUDIT Tripoli (18-CO-LY10-01)	We therefore recommended that the Office should have a comprehensive review of its organizational structure by engaging the services of an HR expert on Organizational Design to develop an organizational structure and a Human Resource strategy for the Office.	The CoM accepted our recommendation and stated that a HR expert will visit the Office and conduct a structural review exercise as well as advice on position grades and update ToRs.	During a December 2018 visit to IOM Libya in Tunis to conduct a reclassification review exercise under IN/216 (Classification of Positions), the Head of the Organizational Design and Classification Unit at the Panama Administrative Centre conducted 19 desk audits of national positions and reviewed, with the Chief of Mission, the organizational structure and reporting lines of IOM Tunis and Tripoli. Seventeen positions were reclassified and four published positions were regularized and listed at the correct grades. The reclassifications were completed around the end of April 2019.	April 2018
2018 COMPLIANCE AUDIT Rome (18-CO-IT10-01)	We recommended that a proper evaluation mechanism and database thereon would enhance accountability, transparency and efficiency and also serve as an institutional memory for use by the Office.	Management welcomed the recommendation and commit that the Office will establish a regular, written review of the performance of consultants to be filed with the Human Resource Unit.	IOM Rome has established a process whereby consultants contracted by it are subject to a written evaluation of their performance at the end of the contract.	August 2019

**IMPLEMENTED RECOMMENDATIONS (continued)**

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Completed in
	S/22/CRP/1			
2018 COMPLIANCE AUDIT Warsaw (18-CO-PL10-01)	We urged the Head of Office (HoO) to liaise with the IOM Regional Office in Brussels to exploit opportunities for funding and if no new funding is realized by the end of the year, the Office should prepare an update of the actual situation for the consideration of Management at IOM Headquarters.	The Office stated that there are currently limited public funding opportunities for IOM in Poland and no external donors. Fundraising and project development capacities are limited given scarce human resources and updates of the office financial situation are regularly submitted to the RO Brussels.	Updates on the financial situation were regularly shared with the Regional Office in Brussels and additional OSI requested. Funding opportunities were actively sought. Four national and regional project proposals were submitted to the Asylum, Migration and Integration Fund. One assisted voluntary return project amounting to PLN 6 million was approved for funding. A decision is pending on two projects; however, considering the progress made, management considers the recommendation closed.	September 2019
2018 COMPLIANCE AUDIT Bujumbura (18-CO-BI10-01)	We urged Management to involve all relevant units in project implementation planning to enhance efficiency and effectiveness of delivery.	The Office agreed with the finding and stated that some gaps were identified during the implementation of projects and have taken several measures to ensure the gaps are reduced, if not completely removed.	In order to ensure participation in project implementation, management encouraged project managers and resource mobilization units to have kick-off meetings to discuss the issues presented and assign clear responsibilities to each unit. In the meetings, the project managers discuss their work plan and the supporting units produce procurement plans, identify implementing partners and raising any other aspects that might come up during implementation. At the end of each month, the finance unit shares the office project monitoring reports with department coordinators, who then share them with the project managers. The aim is to allow the programme team to have a clear picture of project burn rates and to identify areas where immediate action is needed. The programme team, resource mobilization unit and other partners usually meet after each reporting period to discuss gaps and propose solutions to ensure smooth implementation.	August 2019

**IMPLEMENTED RECOMMENDATIONS (continued)**

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Completed in
	S/22/CRP/1			
2018 COMPLIANCE AUDIT Bujumbura (18-CO-BI10-02)	We recommended that Management should consider using diplomatic means to resolve the issue to enable the Office to obtain prompt reimbursement for taxes paid.	The CoMs responded that efforts will be made to ensure timely reimbursement in accordance with the tax administration of the respective countries.	Burundi's VAT legislation designates IOM as a tax collection agent that must submit the taxes collected every month. Those taxes are reimbursed once the Burundian Revenue Authority has conducted a critical analytical review and justified the reimbursement. The role of management is to ensure VAT returns (collection reports) are submitted in time for the review. Management confirms that the VAT returns are submitted monthly after central closing of the accounts, with all appropriate supporting documents. Management met officially in November 2018 with the Commissioner General of the Burundian Revenue Authority and subsequently sent a note verbal to the Ministry of Foreign Affairs and the Revenue Authority aimed at speeding up the reimbursement process. IOM Burundi is currently receiving refunds and management therefore considers the recommendation closed.	August 2019
2018 COMPLIANCE AUDIT Copenhagen (18-CO-DK10-01)	We recommended that the CoM should step up their engagements with the donor community and other stakeholders to attract funding for other projects.	The CoM explained that the overall donor landscape in Denmark is challenging for IOM and are not necessarily compatible with IOM's mandate as well as institutional requirements.	Given the latest developments, and with new funding confirmed (e.g. for the Korea Visa Application Centre) or in the pipeline (e.g. for resettlement), IOM Copenhagen is in the process of diversifying its project portfolio and considerably enhancing its financial sustainability/outlook. It therefore considers the recommendation closed as at September 2019.	September 2019

**IMPLEMENTED RECOMMENDATIONS (continued)**

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Completed in
	S/22/CRP/1			
2018 COMPLIANCE AUDIT Bucharest (18-CO-RO10-02)	We recommended that in view of the widening scope of service activities undertaken by CO Romania, the HoO should develop a strategic or action plan to serve as a planning, reporting and evaluation tool for the Office.	The Office stated that the IOM's Regional strategy has been recently updated and stemming from that, IOM Romania will elaborate a local strategy in early 2019 based on the MiGOF principles and objectives of the Global Compact on Migration.	IOM Bucharest has developed a local strategy for 2019–2023, which it will share with the Regional Office in Vienna in September 2019 for review and approval. Management therefore considers the recommendation implemented.	September 2019
2018 COMPLIANCE AUDIT Warsaw (18-CO-PL10-02)	We urged the HoOs to liaise with the Regional Office in Brussels to update the CCSA in 2019 as scheduled and ensure that the significant control deficiencies identified are appropriately assigned to the risk owners.	The Office responded that a regional CCSAT update is planned for rollout in early 2019, to incorporate the various recommendations set out in the latest Instruction for compliance.	The CCSAT for IOM Warsaw has been prepared and submitted to the Regional Office in Brussels.	September 2019
2018 COMPLIANCE AUDIT Warsaw (18-CO-PL10-03)	We recommended that the HoO should formulate documented procedures to give guidance to staff for use in the engagement process to avoid ad hoc approaches.	The Office indicated that the principles of engaging with the private sector, including the due diligence process, were discussed with DRD prior to the actual engagement with the private sector in Poland. Nevertheless, given the potential of the private sector partnership, private sector's approach will be addressed in the CO's strategy to be developed in the coming months.	IOM Warsaw has established procedures for engagement with the private sector.	September 2019
2018 COMPLIANCE AUDIT Rabat (18-CO-MA10-02)	We urged Management to monitor expenditure against funds received for projects and ensure that project managers spend from funds received for respective projects.	The Management agreed with the recommendation and efforts will be put in place to negotiate funding agreements with appropriate pre-financing provided by donors.	The Monitoring and Evaluation Officer, the Chief of Mission and the Resource Mobilization Officer now hold monthly meetings with project managers to monitor project expenditure against funding received.	September 2020

**IMPLEMENTED RECOMMENDATIONS (continued)**

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Completed in
	S/22/CRP/1			
2018 COMPLIANCE AUDIT Dakar (18-CO-SN10-01)	We urged the CoM to ensure that project financial reports are submitted on time for effective decision-making.	Management agreed with the recommendation and stated that an internal project monitoring system within the Office will be strengthened for timely follow up within the units involve and this will be reviewed monthly as well as coordinated by the Resource Management Unit.	IOM Dakar is coordinating with resource mobilization staff and project managers to ensure the timely submission of reports to donors. In addition, the resource mobilization unit is now providing periodic monitoring reports to project managers, in order to identify any potential issues.	September 2019
2018 COMPLIANCE AUDIT Dakar (18-CO-SN10-02)	We recommended that the CoM should ensure that project managers collaborate with the procurement and logistics unit to effectively design procurement plans that can be implemented seamlessly throughout the process.	Management accepted the recommendation and stated to strengthen the Office procurement planning and increase collaboration with the unit heads.	Coordination between units has been enhanced to improve procurement planning and avoid unnecessary delays. Enhancements continue to be made, and IOM Dakar considers that activity implementation is better planned. The Chief of Mission and the Resource Mobilization Officer are continuously verifying the processes in place, to ensure smooth implementation.	September 2019
2017 CERTIFICATION AUDIT Geneva (17-CT-CH10-01)	We recommended that management should initiate steps to review the Strategy for Council's consideration to address the challenges associated with today's migration and improve governance in migration management as well as achieve Organizational synergies in a more coherent manner.	Management explained that, as the process of agreeing on a Global Compact will be completed this year, and the UN's ongoing examination of how the UN system works on Migration and the role IOM will play, it propose not to initiate a new strategy or structure review at this time. The review of the structure and new strategy will be taken up as a priority after the finalization of the GCM and related UN Reforms, under a new Director General who will take office on 1 October 2018.	The Office of the Director General has submitted a draft strategic vision for internal consultations at Headquarters and in the field. The Director General has started briefing Member States on the current draft.	July 2019

**IMPLEMENTED RECOMMENDATIONS (continued)**

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Completed in
	S/22/CRP/1			
2017 CERTIFICATION AUDIT Geneva (17-CT-CH10-06)	We recommended that Management should initiate proactive steps to raise funds through resource camping activities to address the funding gap and bring donors closer through a partnership arrangement to support emergency operations timely.	Management agreed with the recommendation and stated that a necessary revision of the Migration Emergency Funding Mechanism (MEFM) is envisaged. Management indicated that Administration is considering options through which additional, predictable resources may contribute to the MEFM in a way that would make it less dependent on ad hoc voluntary contributions and added that upon conclusion of this exercise, a proposal will be submitted to Member States for their consideration.	Following the Standing Committee session in June 2018, the Director General decided to add the MEFM (specifically, its funding status, options and scope) to the list of items being considered by the Working Group on Budget Reform. The Working Group is scheduled to meet in October 2019, and management therefore considers this recommendation closed.	September 2019
2017 CERTIFICATION AUDIT Geneva (17-CT-CH10-10)	Considering the fact that IDF is intended to serve as a unique global resource for eligible MS to develop capacities in migration management, we urged Management to define activities MS/beneficiary can provide as a service in kind support to facilitate and strengthen the participatory process which is a critical input for achieving intended objectives of project implementation.	Management indicated that this recommendation can be reviewed during an IOM Development Fund evaluation proposed for early 2019 to assess if an upfront budget can be made available to facilitate consultations with stakeholders and governments. It explained that Project developments under IDF are normally initiated by Governments who submit a letter for the DG's consideration to address a specific migration need. The projects which are developed in response to the request are generally undertaken in close consultation with the Member States and coordinated by the Regional Offices where staff positions are covered by the core budget in support of the Country Offices.	The IOM Development Fund evaluation has been completed and the draft report is being finalized. It does not recommend that a pre-project amount be set aside for stakeholder consultations. Instead, it recommends that the Fund continue to work closely with IOM country offices on stakeholder consultation before a project commences, to encourage project ownership and sustainability. Consultations continue to cover government contributions in kind, to strengthen the participatory approach, and seem to be working well.	September 2019

**IMPLEMENTED RECOMMENDATIONS (continued)**

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Completed in
	S/22/CRP/1			
2017 INTERIM AUDIT Manila (17-IN-PH98-01)	We recommended that Management should review all the unliquidated advances and adopt an action plan which will ensure that the offices submit full liquidation documentation within a specified period. We also recommended that unresolved staff, travel and medical advances should be recovered from the staff in accordance with IOM's policies upon giving due written notice to the staff about such deduction.	Management agreed with the recommendation and indicated that a system enhancement has been introduced to address this issue in 2016 whereby apart from the periodic reviews performed by Regional Account Sections (which includes the staff open vendor items) the enhancement involves producing and distributing automated monthly staff vendor account statements for IOM staff members to verify their own vendor accounts, for completeness and accuracy and take timely action on any outstanding balances.	Management considers the recommendation closed given that long-outstanding advances are being reviewed and related process flows reinforced, especially under the Financial Management Rules and Procedures issued in October 2018, and that proactive measures are being taken to implement the continuous monitoring tool as part of the financial coordination platform.	December 2018
2017 COMPLIANCE AUDIT Kyiv (17-CO-UA10-03)	We urged the CoM to liaise with the Regional Director of Vienna and Headquarters to clearly develop operating guidance on the extent of cooperation and coordination.	Management agreed with the recommendation and indicated that the Office has been advocating and liaising for the promotion of IOM's global mandate and activities, as well as taking the necessary steps to reaffirm IOM's leading role on migration issues at the country level. It however, added that the establishment of standard operating procedures to define the extent of cooperation and coordination with other UN agencies in relation to migration issues will have to be discussed and agreed upon at the Global level.	IOM Kyiv regularly exchanges information with the Regional Office in Vienna on this topic, which applies as much to IOM's involvement in cluster-related issues as to general coordination with the United Nations system and individual agencies. As part of the reinforced resident coordinator system, the new United Nations management and accountability framework stipulates the modalities for coordination between the resident coordinator and the country team members, including joint responsibility for the delivery of results in helping Member States to achieve the Sustainable Development Goals, of which migration is an important element. At the global level, IOM is the coordinator and secretariat for the new United Nations Network on Migration, of which 38 United Nations entities are members. The Network will coordinate action on migration issues at global, regional and country level. Management therefore considers the recommendation closed.	April 2019

**IMPLEMENTED RECOMMENDATIONS (continued)**

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Completed in
	S/22/CRP/1			
2017 COMPLIANCE AUDIT Yaoundé (17-CO-CM10-05)	We urged management to consider the recruitment of an IT support staff to assist in the management of the Office's IT system.	Management agreed with the recommendation and indicated that the process of recruiting an IT Assistant is in its final stages.	The IT assistant has been recruited and taken up the post.	April 2019
2017 COMPLIANCE AUDIT Abuja (17-CO-NG10-01)	We urged Management to ensure that physical inventory on assets are carried out regularly to confirm accuracy and existence of the Organization's assets.	Management agreed with the recommendation and indicated that a dedicated staff has been assigned as the Asset Management Assistant to ensure regular updating of the asset register and to conduct physical verification of asset. The staff member started to work on the asset physical verification, updating of AMRs, tagging verified asset with QR-coded asset tags and requiring assignees to sign Asset Assignment Forms which was 85% completed for the existing Office assets (backlog) and the remaining 15% of the backlog targeted to be completed by 31 March 2018.	IOM Abuja finished verifying the backlog of previously acquired assets and newly acquired assets in December 2018.	December 2018
2017 COMPLIANCE AUDIT Kampala (17-CO-UG10-01)	We urged management to obtain the necessary approval to dispose the assets to generate some revenue and also avoid cost of storage.	Management agreed with the recommendation and indicated that the Office is in process of finalising asset reconciliation for 2017, following which the selling/disposal of faulty and obsolete assets will take place before end of December 2017.	The 2018 reconciliation report was submitted in February 2019. It took time, however, to consolidate obsolete items with a view to their bulk sale by public auction, and the items were therefore disposed of only at the end of April 2019.	April 2019



**IMPLEMENTED RECOMMENDATIONS (continued)**

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Completed in
	S/22/CRP/1			
2017 COMPLIANCE AUDIT Dar Es Salaam (17-CO-TZ10-03)	We recommended that the Office should develop a tracking data on client satisfaction and monitor contested results as a feedback towards project implementation.	Management agreed with the recommendation and indicated that it will address the challenges to ensure that client satisfaction would be paramount in the UKTB programme. Management added that the information sheet has also been revised recently to include more guidelines and to be more user friendly, whilst a client survey is planned during 2018.	The client satisfaction survey was carried out from May to June 2019 at the IOM Dar es Salaam refugee processing centre, which provides office space, transportation, accommodation and other services for refugees, other organizations and governmental bodies. The results are being analysed and will serve to draw up recommendations to improve service delivery.	September 2019
2017 COMPLIANCE AUDIT Yaoundé (17-CO-CM10-01)	We urged Management to update the assets register and ensure that all assets are tagged appropriately with unique codes to enable reliance to be placed on the records for informed decision making.	Management agreed with the observation and indicated that steps have been taken such as physical inventory and also writing to the Global Procurement Unit and the Regional Office for support to address the lapse.	IOM Yaoundé recently updated its inventory of assets, and all assets will have been tagged by September 2019 at all locations (Buea, Douala, Maroua and Yaoundé). It coordinated with the Global Procurement and Supply Unit to upload the assets and is awaiting confirmation. Management considers the recommendation closed.	September 2019

**IMPLEMENTED RECOMMENDATIONS (continued)**

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Completed in
	S/22/CRP/1			
2017 PERFORMANCE AUDIT Geneva (17-PE-CH10-04)	To keep a trail of all approvals given to offices on negotiations and agreements, we recommended that RMM should document and put on record all such approvals.	Management agreed with the recommendation and stated that communication of approvals is on record from all Offices that coordinate their local Air Ticket Agreements. Management added that in addition to the RMM records, LEG Contract review team maintains all records of the agreements as well as the coordination with various units/Departments.	All requests to approve new local airline or ticket vendor agreements are copied to the Resettlement and Movement Management Division (RMM) Agreements Review Group, which is responsible for reviewing and keeping a record of all approvals granted before endorsement by the Office of Legal Affairs. All departments and divisions were subsequently informed that all air ticket agreements must be reviewed and approved by RMM for subsequent endorsement. For institutional direction and guidance, the Director of the Department of Operations and Emergencies sent a compliance message to all offices worldwide on the procedures for coordinating airline and air ticket vendor agreements. This worldwide message helped to ensure that all offices comply with the procedure put in place.	March 2019
2017 PERFORMANCE AUDIT Geneva (17-PE-CH10-08)	We observed that the good practice of instituting Quality Control regimes in Amman has been useful and recommended that management should require all offices to put in place similar quality control regimes	Management agreed with the recommendation and stated that RMM will study the Quality control regimes implemented in Amman and assess if similar practices exist in other offices. In 2018, management will focus on the training and deployment of the new iGATOR system to be completed by end of June 2019.	The new iGATOR system was deployed to all offices on 18 February 2019. It includes new reports for quality control and monitors the status of TORS, invoices and credit notes. It also provides both operational and finance managers with dashboards and reports for detailed analysis of the work of staff in their respective offices. The Resettlement and Movement Management Division is confident that iGATOR incorporates all quality control systems and best practices implemented by IOM Amman and other offices.	February 2019

**IMPLEMENTED RECOMMENDATIONS (continued)**

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Completed in
	S/22/CRP/1			
2017 PERFORMANCE AUDIT Geneva (17-PE-CH10-09)	Some discrepancies in invoice fares submitted to AIS Manila and Airfares prices submitted to the offices delayed the payment process. We therefore recommended that management require all airlines to copy the Offices with the same Air Ticket Invoices that have been submitted to AIS Manila instead of only the ticket price quotes.	Management agreed with the recommendation and indicated that RMM will undertake to train all Operations staff on the procedures of obtaining the fares from Amadeus or from the ticket documents; for the TOR creation. Training will be conducted throughout the rollout/deployment of the upgraded iGATOR system with them aim to be finalized by end of Dec 2018 for all Offices.	All staff responsible for airline bookings and ticket purchases were retrained and SOPs drawn up for the deployment of the new iGATOR system between December 2018 and February 2019. The iGATOR project team, comprising staff from the Resettlement and Movement Management Division, the Airline Invoice Settlement Section and the PRISM team, trained a group of regional trainers who in turn trained staff in their respective regions in airline ticket management and recording of fares in iGATOR. The fares are obtained from airline agreements, information stored in bookings in the Amadeus system and confirmations/offers received from the air ticket vendor ahead of ticketing. Once recorded, they are used by the Airline Invoice Settlement Section to check invoices and identify discrepancies or misapplication of agreements. Following a worldwide refresher course for experienced users, it was emphasized that TORs should be created as soon as tickets are issued, to ensure that the Airline Invoice Settlement Section can process and settle invoices as soon as they are received.	February 2019

**IMPLEMENTED RECOMMENDATIONS (continued)**

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Completed in
	S/22/CRP/1			
2017 PERFORMANCE AUDIT Geneva (17-PE-CH10-10)	To address concerns about duplication of TOR entries in the iGATOR, we recommended that management should undertake a system review of the iGATOR to address the concerns of duplication.	Management agreed with the recommendation and indicated that implementation is ongoing. Management added that the new system should be ready for deployment by April 2018 and the training and rollout to all Offices worldwide will be completed by end of December 2018.	Pursuant to a comprehensive system review, the decision was made to upgrade the iGATOR system to a new SAP Fiori platform. The new platform was incorporated into PRISM, enabling real time validation of duplicate TOR entries, as the transactions are recorded directly in the financial system. Further to this development, each migrant was attributed a unique individual identifying number from the Migrant Management Operational System Application (MiMOSA). The number is used to apply the duplicate check business rules built into the system (for staff travel, the individual staff member's Personnel Number is used).	February 2019
2017 PERFORMANCE AUDIT Geneva (17-PE-CH10-11)	We recommended that management should train the remaining operations staff from offices who have not yet participated in the "Movement Systems Support on the job training".	Management agreed with the recommendation and stated that this will be implemented with the introduction of the new system and added that training of all Operations staff will be done in 2018. Management further stated that RMM will undertake to incorporate the Invoice settlement procedure as part of the iGATOR training.	All staff required to use the iGATOR system received end-to-end training, which covered the creation of TORs, invoice processing, credit note creation and reimbursement updates. During the testing and user acceptance phase, the iGATOR team trained 16 staff representatives from each region and select large offices, who then cascaded the training on invoice and credit note processing down to the operational and financial staff in offices in their respective regions processing invoices from local vendors. In building the new system, the team incorporated the best practices applied by the Movement Systems Support and the Airline Invoice Settlement Units wherever possible. The system has been successfully used for both global and local air ticket vendors, proving that the training was effective.	February 2019

**IMPLEMENTED RECOMMENDATIONS (continued)**

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Completed in
	S/22/CRP/1			
2016 CERTIFICATION AUDIT Geneva (16-CT-CH10-09)	We recommended that Management should consider reviewing: the current RMF to include a systematic identification, review and prioritization of risks faced at both ROs/COs and Corporate/Headquarters levels; reporting timelines by risk owners; roles and responsibilities of line management staff and the risk committee; and the inclusion of risk maturity matrix. We also urged Management to leverage on its information technology to provide solutions which would ensure easy recording, analysis and monitoring at both operational and corporate levels to facilitate easy implementation in an integrated manner.	Management agreed with the recommendation and stated that it will continue its efforts to strengthen the risk management function.	A new position for risk management was approved in the Programme and Budget for 2019. In addition, a risk information system is in the final stages of the procurement process and will be rolled out in the second half of this year. It will strengthen risk management processes by streamlining the input and analysis of risk information, ensuring that risk information can be channelled in a timely manner to facilitate effective action. In this context, management considers the recommendation closed.	April 2019
2016 CERTIFICATION AUDIT Geneva (16-CT-CH10-08)	We recommended that Management should consider amending the treasury policy guidelines to include the submission of report to SCPF which could highlight any changes in the investment and forex management policy; levels of investments made during the period; investment performance; and suggestion of other investment portfolios.	Management agreed with the recommendation and indicated that it will assess how to meet the requirements within the framework of current report submissions to the SCPF.	Management expanded the information provided on the Organization's investments in the Annual Financial Report.	June 2019

**IMPLEMENTED RECOMMENDATIONS (continued)**

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Completed in
	S/22/CRP/1			
2016 INTERIM AUDIT Manila (16-IN-PH98-01)	We urged Management to activate the Budget AVC to ensure that budget holders/programme managers respond timely to budget utilization alert to enable them take appropriate action to operate within amounts allotted them.	Management agreed with the finding but indicated that the activation of rigid system validation in line with the Budget Availability Control tool of SAP is not an option at this stage due to the operational requirements of IOM. However, automatic issuance of the notification alert will be prioritized, with due consideration given to the PRISM Working Group as regard to available resources and other priorities already in the pipeline. Management also added that adequate time will be allotted to raise awareness of offices before the alert is triggered, and reasonably estimates that the budget utilization alert in PRISM will be in place within the year 2017. It further indicated that the tool will also be utilized to ensure that budget balances are revised and uploaded in the system in a more frequent and timely manner to closely match budget with the actual project expenditures, and that from the current biannual request, project budget updates will now be processed three times a year.	The budget consumption alert launched in PRISM in 2018 was reviewed and monitored, to ensure that the requirements of management and general users were met. Several updates were decided on as a result; they are currently being developed and are to take effect in 2019.	September 2018
2016 INTERIM AUDIT Manila (16-IN-PH98-03)	We recommended that the Organization should develop a strategic asset management framework to incorporate all procedures and practices for acquisitions, operations and management of the Organization's assets and ensure efficient utilization.	Management agreed with the recommendation in principle that an Asset Management Strategy at a high level would guide the overall asset management activities within IOM, especially where related to major purchases such as land and buildings and also indicated that a whole section in the Financial Management Manual is foreseen to be dedicated to fixed assets and will address and summarize many of the elements mentioned in the observation.	The Financial Management Rules and Procedures, including a dedicated module on asset management, have been finalized and released.	October 2018

**IMPLEMENTED RECOMMENDATIONS (continued)**

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Completed in
	S/22/CRP/1			
2016 CERTIFICATION AUDIT Geneva (16-CT-CH10-13)	We recommended that Management should streamline its review procedures on year end activities on self-payer reimbursement and ensure that office offices provide timely information on status of outstanding reimbursement fees. Management should also review its accounting procedures to provide guidance on self-payers who cannot be contacted for refund purposes and adopt timelines for the payment of refunds by field staff.	Management agreed with the recommendation.	IOM central units continue to conduct regular and extensive reviews of IOM accounts and follow up with the field offices concerned. The Financial Management Rules and Procedures issued in October 2018 provide clear guidance on refunds.	October 2018
2016 COMPLIANCE AUDIT Washington (16-CO-US10-01)	We recommended that Management should ensure that a resource mobilization strategy is developed, with the CoM providing guidance and oversight on its implementation and periodic review.	While agreeing with the finding, Management indicated that CO Washington is well located to pursue this objective, but this would require a whole-of-IOM fund raising strategy, establishing clear priorities, principles and related processes.	The Donor Relations Division started to develop an institutional resource mobilization strategy, with IOM Washington providing input via conference calls and in writing. The Division shared the draft strategy with the senior management team at Headquarters in February 2019. The IOM Washington resource mobilization strategy will be output 3.3 of the institutional strategy, which is currently being reviewed by the Office of the Director General. Management therefore considers the recommendation closed.	December 2018

**IMPLEMENTED RECOMMENDATIONS (continued)**

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Completed in
	S/22/CRP/1			
2016 COMPLIANCE AUDIT Ottawa (16-CO-CA10-01)	We recommended that Management should pursue a host country agreement with the Government of Canada to enable the Office enjoy full privileges and immunities as other intergovernmental organizations.	Management agreed with the finding and indicated that the granting of proper privileges and immunities is key to successful operations. It added that the Organization is constantly engaged in dialogue with Members States and other countries to achieve proper privileges and immunities and that the Director General will be increasing his efforts to ensure that IOM is accorded privileges and immunities substantively similar to those of the United Nations and the United Nations specialized agencies in view of IOM's current status as a UN related organization.	IOM regularly raises this issue with the Canadian authorities and will continue to do so. As in all other countries, however, the outcome does not depend on its efforts alone. Given the passing of time, the absence of meaningful progress and the fact that no improvement is expected in the foreseeable future, management considers the matter closed.	September 2019
2016 COMPLIANCE AUDIT Ottawa (16-CO-CA10-02)	We recommended that in view of the widening scope of services after the closure of the Toronto Office, as well as the importance of activities and negotiations with other stakeholders in Canada, the Liaison Office should be re-evaluated for a possible upgrade to a Country Office with the required resources to underline Canada's contribution towards IOM migration initiatives. We also urged Management to develop a strategic or action plan, using results based management as a planning, reporting and evaluation tool.	Agreeing with the observation, Management explained that it is in the process of discussing with the host government the strategic future of the IOM Ottawa office, including the possible appointment of an accredited Chief of Mission and introduction of a host country agreement with appropriate modalities and tax agreements. Management indicated that in the short-term, this is the necessary precondition before moving forward with an updated term of reference for the office and further clarification of the staffing levels and strategic directions including securing funding for a revised office structure.	Please refer to the update provided under 2016-CO-CA10-01.	September 2019



**IMPLEMENTED RECOMMENDATIONS (continued)**

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Completed in
	S/22/CRP/1			
2016 COMPLIANCE AUDIT Ottawa (16-CO-CA10-03)	We recommended that the Office should be strengthened technically, and staff resources increased to achieve full-fledged substantive focus in liaising with Canada on behalf of the Organization and reach out to potential partners to seek opportunities that remain untapped in Canada.	Management indicated that it is in negotiations with the host government on the future status of the office, and specifically, on the possibility of creating a proper Chief of Mission position, as existing in many other IOM Country Offices. Management also concurred that the present staffing level is not a permanent solution and aligning with a normal and standard IOM field office structure would be the proper way forward.	Please refer to the update provided under 2016-CO- CA10-01.	September 2019
2016 COMPLIANCE AUDIT Washington (16-CO-US10-04)	We urged Management to put in place measures for professional skills development and training in resource mobilization for personnel.	Management recognized the recommended value of a steady plan, access to eLearning and instructional technology and stated that to achieve this the office would need a strong support of more structures within HQ and RO such as SDL, Donor Relations Division (DRD) and Department of Resource Management.	Despite the current financial constraints, skills development and training in resource mobilization is a priority for IOM Washington. In 2018, staff participated in two certification courses in resource mobilization, allowing them to join the international, national and local chapters of the Association of Fundraising Professionals. They also helped field offices in the Caribbean, mainly Trinidad and Tobago and Dominica, to draw up their fundraising programmes. IOM Washington also developed a briefing book on United States Government priorities that was piloted at the regional meeting in San José, Costa Rica, and at the global meeting of regional thematic specialists in Washington. IOM Washington recognizes that professional skills development is an ongoing effort and to that end regularly produces resource mobilization tools for its own use and for use Organization-wide. Tools currently in the pipeline include training in the fundamentals of fundraising, an update of the USAID handbook and webinars on World Bank/IOM cooperation.	December 2018

**IMPLEMENTED RECOMMENDATIONS (continued)**

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Completed in
	S/22/CRP/1			
2015 CERTIFICATION AUDIT Geneva (15-CT-CH10-08)	For better internal control and reference, IOM may continue its efforts to develop a one-point source for all financial and accounting guidelines, instructions and procedures.	The drafting of the Financial Management Manual progressed significantly during 2017, the first drafts are undergoing focus groups coordination (including representatives from field offices, regional offices and central units) and will be followed by internal endorsement with the aim to release it as soon as possible current 2017.	The Financial Management Rules and Procedures have been finalized and released.	October 2018
2015 PERFORMANCE AUDIT Geneva (15-PE-CH10-20)	IOM may consider the adequacy of documentation where decisions are taken under delegated authority to mitigate associated financial and other risks.	A new draft policy on Delegation of Authority has been submitted to LEG for review. It should be issued in 2017.	The Instruction on Delegation of Authority in Human Resources Matters (IN/270) came into effect on 10 December 2018. It establishes a coherent framework for the delegation of authority in human resource matters within IOM and is working well.	December 2018
2014 PERFORMANCE ICT AUDIT Geneva (14-PE-CH10-05)	IOM may consider implementing better reporting mechanisms as a managerial tool.	The ICT Division is currently finalizing the design blueprint. Once signed off, it will be developed into the PRIMA System. Funding has been secured to see the completion of PRIMA's development phase. Resource mobilization efforts continue to ensure that funding will be available for the rollout phase, foreseen for 2018. The PRIMA system will incorporate reporting tools that can display aggregated data which will provide a useful aid at various levels in IOM (project, Office, region, thematic, organization-wide).	New tools and reporting mechanisms were considered in the context of PRIMA development, and PRIMA is already in production for the Regional Offices in Pretoria, Nairobi, Bangkok, Buenos Aires and San José, and for Headquarters.	September 2019