

COMITÉ PERMANENTE DE PROGRAMAS Y FINANZAS

Vigésima novena Reunión

INFORME SOBRE LA IMPLEMENTACIÓN DE LAS RECOMENDACIONES

DE LOS INTERVENTORES EXTERIORES DE CUENTAS

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Introducción

1. En la Vigésima octava Reunión del Comité Permanente de Programas y Finanzas, celebrada en julio de 2021, los Interventores Exteriores de Cuentas, el Contralor y Auditor General de Ghana, presentaron a los Estados Miembros su informe para el ejercicio financiero de 2020, consignado en el documento S/28/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
	2016 y años anteriores*	2017 S/22/CRP/1*	2018 S/24/CRP/1*	2019 S/26/CRP/1*	2020 S/28/CRP/1*	
Recomendaciones formuladas	127	54	35	56	38	310
Recomendaciones implementadas antes del último informe (S/27/8)	-118	-45	-22	-49		-234
Recomendaciones implementadas desde el último informe	-4	-5	-4	-6	-22	-41
Recomendaciones pendientes de implementación	5	4	9	1	16	35

* Informes de los Interventores Exteriores de Cuentas (2016 y años anteriores: 2014 (S/16/CRP15), 2015 (S/18/CRP/1), 2016 (S/20/CRP/1))

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 los ejercicios financieros de 2020 y 2021. 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 September 2021)	Planned date of completion
	S/28/CRP/1			
2020 CERTIFICATION AUDIT Geneva (20-CT-CH10-01)	We recommended that Management should improve the ICT Infrastructure to enable tighter access control and a more robust management of the ICT infrastructure to reduce its vulnerability to intrusion. We also recommended the need for additional tools and staff resources to enhance the Organization's capacity to monitor the ICT environment for attempted information security breaches. We also urged Management to update the ICT Strategy and policies with the emergence of sophisticated cyber-attacks which include web-based and non-traditional systems and addresses.	Management welcomed the recommendations and stated that in the second half of 2021, the ICT Division will work with MCD to refresh and redesign the websites to significantly improve the security posture for IOM's websites. Management added that the ICT Division is in the middle of implementing its 3-year strategy which includes: strengthening of its digital core covering a refresh of the ICT Security strategy and a rebuild of the Infrastructure and Operations Function; and the establishment of a digital center of excellence covering the rearchitecting of MiMOSA, establishment of a data, analytics and BI cell, and a refresh of the ERP solution (PRISM).	Additional resources have been obtained and the planned date of completion set for June 2022.	June 2022

The following acronyms are used in this table:

BCP: business continuity plan

FMRP: Financial Management Rules and Procedures

GPSU: Global Procurement and Supply Unit, Manila Administrative Centre

HCPU/MAC: Health Claims Processing Unit, Manila Administrative Centre

HRM: Human Resources Management Division

ICT: information and communication technology

IGF: Internal Governance Framework

IPSAS: International Public Sector Accounting Standards

KPI: key performance indicator

PRIMA: Project Information and Management Application

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

PSD: Procurement and Supply Division

SOP: standard operating procedure

VAT: value added tax

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2021)	Planned date of completion
	S/28/CRP/1			
2020 CERTIFICATION AUDIT Geneva (20-CT-CH10-02)	We recommended that Management should develop a formal counterparty credit risk exposure limits for unrated banks or financial institutions to guide offices in the management and monitoring of cash balances against allowable limits.	Management accepted the recommendation and stated that although the policy exists in practice, it is now fully written up, which will be included in an updated IN 209 (Central Treasury Policy) during 2021.	Management confirms that the Treasury Division is applying the following mitigation measures for unrated banks. First, in collaboration with the respective IOM office and United Nations agencies, the Division is assessing the risk level of alternative local banks with similar levels of service. Based on the assessment, the unrated bank will be replaced by a rated and less risky bank. Secondly, the balance at unrated banks is kept to a minimum and does not exceed one month of funding coverage. Where local restrictions exist, offices may request special authorization from the Division to maintain a higher balance; such requests are assessed case by case. The policy will be fully implemented by December 2021.	December 2021
2020 CERTIFICATION AUDIT Geneva (20-CT-CH10-03)	We recommended that Management should develop and document its risk management monitoring tool on the planned activities and adopt an updated standard reporting mechanism in line with the workplan structure to provide clarity in the coordination as well as the implementation. Management should also liaise with Member States to secure predictable funding through provision of unearmarked funding and extra budgetary resources initiatives.	Management explained that the Administration provides an "Update on the application of the Internal Governance Framework" at each SCPF and added that in view of the constraints on the length of SCPF documents, Administration is actively considering producing an additional, lengthier status report which would allow for more comprehensive updates on progress of Internal Governance Framework. Management agreed with the importance of successfully delivering change and has engaged an external consulting firm to support the development of an IGF change management strategy and plan, to be completed in Q2 2021.	Building on the change management strategy proposed by an external consulting firm in August 2021, the Administration is preparing the next course of action to strengthen the IGF, including its risk management and monitoring functions. The progress report currently being prepared by the Administration will provide more comprehensive updates on the progress made on application of the IGF Work Plan (July 2020), including detailed status updates on each IGF work item; the report is scheduled for publication in October/November 2021. While the Administration will consider this action closed once the progress report is published, it will continue to monitor and report on progress to Member States and will liaise with them to secure the funding needed to complete the IGF Work Plan.	December 2021

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2021)	Planned date of completion
	S/28/CRP/1			
2020 CERTIFICATION AUDIT Geneva (20-CT-CH10-04)	We recommended that Management should continue to liaise with Member States for modest and realistic increases of the core funding structure in a manner which will ensure prudent allocation of resources to facilitate the Organization's effort of prioritization and efficiency enhancement.	Management agreed with this recommendation and stated that over the past years the Administration has highlighted the inherent risks of the funding model to the Member States and spearheaded the budget reform dialogue which is underway. Management added that the ongoing declining trends in the flexibility and predictability of the core budget in relation to total expenditure jeopardize the delivery of services and the enforcement of adequate levels of internal controls.	IOM is currently developing the revised budget reform proposal and preparing for the next session of the Working Group on Budget Reform, which will take place in early October 2021. While the Administration pursues these discussions with its Member States with a view to finding a stable, long-term solution as soon as feasible, it is expected that the discussions will likely require more time than initially anticipated and the implementation timeline has thus been adapted to a planned implementation date of 31 December 2022. That date may have to be revisited depending on progress made over the coming months.	December 2022
2020 COMPLIANCE AUDIT Bangui (20-CO-CF10-02)	We recommended that the BCP is updated to include the ICT component, finalized for use, and regularly updated to include simulation procedures with clear cut implementation strategies. We also recommended that the Office comply with all the requirements of IN/88 by conducting yearly simulation drills for the ICT component of the BCP with a view to ensuring that the recovery functions are effective and working properly.	Management took note of the recommendation indicated that the BCP was updated in March 2020, but the previous version which dated back to 2015/2016 was considered not applicable due to revised context.	The 2021 BCP update is in progress.	December 2021
2020 COMPLIANCE AUDIT Bangui (20-CO-CF10-03)	We recommended that Management should have a data backup storage at a safe location off IOM-premises (i.e. bank safe or fireproof safe in IOM's sub-office in the country) to allow for easy retrieval of backup media to avoid the risk of complete loss of data and undue delay in system restoration.	Management took note of our recommendation and stated that it will assess resources and feasibility. Management added that the office is currently provided with a physical archive, in a dedicated room, to comply with statutory requirement of physical conservation of documents, for audit purposes, up to 7 years from project end date. Fire extinguishers are available in the room and access is restricted to few users, in finance department. Safes are only dedicated to cash and values.	The assessment and feasibility study is in progress.	December 2021

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2021)	Planned date of completion
	S/28/CRP/1			
2020 COMPLIANCE AUDIT Bangui (20-CO-CF10-05)	We recommended to Management to strengthen its supervision on projects and ensure that factors under their control that hinder the smooth implementation of projects are eliminated or brought to the barest minimum to allow for speedy project implementation.	Management agreed with the finding and indicated that the Office went through significant turnover in key staff positions in management roles. Unfortunately, this has challenged an efficient follow up, while replacement of outgoing staff was delayed by travel restrictions due to ongoing Covid19 pandemic.	The Office's efforts to strengthen project supervision are in progress	December 2021
2020 COMPLIANCE AUDIT Bangui (20-CO-CF10-06)	We recommended that Management should ensure compliance with provisions of the IOM Procurement Manual as it provides a strategic approach to efficiently manage suppliers with benefits which include, risk mitigation, performance optimization, cost reduction, creation of loyal relationships, increased administrative efficiencies, protection of purchasers brand, amongst others. We also recommended regular vendor evaluations, adherence to IOM regulations and the deployment of the Vendor Information System to regularly update the database.	Management to note of the recommendation and stated that all procurement transactions were coordinated with their central office for Procurement and Supply and the Legal Department, depending on the process. Management agreed with the for a structured and documented reports following visits to vendors premises and facilities and added that the Office will liaise with central offices to strengthen capacity to assess and formalize information on this aspect.	Capacity-strengthening, assessment and formalization of information are in progress.	December 2021
2020 COMPLIANCE AUDIT Baghdad (20-CO-IQ10-01)	We recommended that Management should update the CCSA and ensure that significant control actions are appropriately assigned with delivery dates and monitored for compliance.	Management indicated that a control mechanism is maintained within the Office to identify and mitigate risks but acknowledged the importance of updating the CCSA on yearly basis as a compliance control.	The Compliance Control Self-assessment Tool update is in progress.	October 2021
2020 COMPLIANCE AUDIT Islamabad (20-CO-PK10-01)	We recommended that Management should ensure timely development of the Office's strategy or action plan in alignment to the Regional strategy, using results-based management as a planning, reporting and evaluation tool.	Management accepted the recommendation for implementation.	The draft strategy has been shared with the Regional Office and comments are being addressed. It will be finalized in a new template shared by Headquarters.	December 2021

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2021)	Planned date of completion
	S/28/CRP/1			
2020 COMPLIANCE AUDIT Juba (20-CO-SS10-01)	We recommended that Management should re-strategize and harness the expertise of the project managers to come up with projects that can secure funding to enhance sustainability of the Country Office in the contest of projectization.	Management indicated that despite the relatively fewer Development Projects, there are enough Humanitarian Projects to ensure the sustainability of the Office.	IOM South Sudan has reviewed its existing structure to better reflect the operational and political landscape of South Sudan and at the same time to facilitate coordination and collaboration among different programmatic pillars. The key objectives of the proposed structural modifications are as follows: (1) to maintain the office's operational excellence; (2) to improve multisectoral programming and internal collaboration; (3) to improve the emergence and flow of new ideas/innovation and strengthen the office's position as a thought leader in key areas of IOM work; (4) to further strengthen the evidence-based nature of the office's programming and ensure that all its work is underpinned by a solid conflict/risk analysis; and (5) to improve the flow of information within the office. The objectives are intended directly to increase the office's funding and footprint in South Sudan, and to expand its work in areas outside its core business of humanitarian assistance.	December 2021
2020 COMPLIANCE AUDIT Niamey (20-CO-NE10-01)	We recommended that Management should expedite action in filling the available vacancies for efficient execution of projects.	Management stated that recruitment process is at different stages and hope to get the qualified personnel to fill the declared vacancies. It added that for the G6 and P1 positions, records have been sent to Panama Administrative Center Advisory Service for clearance, whilst the Office awaits expecting approval for Grade Transfer of a staff member from Head of Programmes P4 to Senior Community Stabilization Coordinator P4 position from DG's office.	All remaining recruitment procedures have been finalized and the recruitment process is on track, including thanks to support from the Human Resources Officer at the Regional Office in Dakar. IOM Niger will maximize efforts to get all positions filled on time.	December 2021

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2021)	Planned date of completion
	S/28/CRP/1			
2020 COMPLIANCE AUDIT Niamey (20-CO-NE10-02)	We recommended that Management of the Office should ensure timely retirement of advances by staff in compliance with the PRISM HR operation procedures.	Management indicated that advances regarding Education Grant is managed/cleared by MHRO once the staff member submits the final EG claim and generally it takes over one year to clear. Whereas those related to operational advance for activities are still ongoing and partial clearing is being done when documents for verification is submitted for settlement. Management added that the Office is sending reminders to PM/HR colleagues to contact with staff for submission of documents, whilst Medical Advance will be cleared upon clearance from HCPU, Manila.	IOM Niger follows the IOM regulation regarding the timing for settlement of education grant advances, which ensures that any additional receipts arising during the school year are included in the final settlement. Regarding operational advances, IOM Niger is preparing an SOP in coordination with the Regional Office in Dakar to establish internal control at relevant units (Finance, Human Resources, etc.); the SOP will be finalized by 2 December 2021. As the settlement of medical advances is confidential, each staff member's responsibility and controlled by the Health Insurance & Medical Units at the Administrative Centres in Manila and Panama, IOM Niger can only remind staff members about pending medical advances and the need to settle them. IOM Niger will continue providing staff with relevant training and information.	December 2021
2020 COMPLIANCE AUDIT Kabul (20-CO-AF10-01)	We recommended that Management should liaise with the Office of Legal Affairs (LEG) at IOM Headquarters with the view to resolve these challenges to enable IOM Afghanistan enjoy equal rights and privileges as their counterparts in the UN Family.	Management explained that the revised Cooperation Agreement was initiated in July 2019, and the process which is under coordination with the office of Legal Department is at an advanced stage. Management emphasized that the process has taken longer as it is not easy to finalize the magnitude of such agreement considering the current political environment in Afghanistan.	The memorandum of understanding with the Government was not finalized by the target date, because of the change in government. IOM Kabul is currently unable to determine when this will be done, but is of the view that the new government will want to finalize the pending memorandum of understanding.	December 2021
2020 COMPLIANCE AUDIT Kabul (20-CO-AF10-02)	We recommended that the CoM should establish an effective risk management system in compliance with IN 213 and ensure systematic identification and documentation of significant risks and put in place the necessary controls to mitigate the risk.	Management took note of the observation and indicated that the Office through the Senior Resources Management Officer is working on plans to initiate the preparation of a Risk Register under the close guidance of the Chief Risk Officer from HQ Geneva and gave 31 March 2021 as the target completion date.	The target date for finalization of the risk register was not met owing to many contributing factors: the impact of the third wave of COVID-19 and the deteriorating security situation in Kabul were both huge impediments. A new target date of 31 March 2022 is being worked on with the Chief Risk Officer in Geneva.	March 2022

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2021)	Planned date of completion
	S/28/CRP/1			
2020 COMPLIANCE AUDIT Kabul (20-CO-AF10-03)	We recommended that the Office should liaise with Manila and Headquarter to assist in addressing the training needs of staff of the Office.	Agreeing with the observation, Management added that the Office opted for online training webinars in coordination with PAC, MAC & HQ, as sending IOM Afghanistan staff to trainings outside the Office comes with huge costs and visa implications. Management indicated that a limited number of staff have benefitted and the modality has been effective as it is done in the offices during working hours, where stability of Internet is guaranteed.	This is an ongoing process. The office constantly encourages staff to participate in the online training courses offered by the Staff Development and Learning Unit. As Internet connectivity is an issue, it was suggested that staff attend training classes during office hours. It is unlikely that there will be much progress in most of 2021 because the office has reduced its staff presence by almost 50 per cent since March, owing to the growing number of COVID-19 cases and other pressing issues related to the unstable security situation.	March 2022
2019 CERTIFICATION AUDIT Geneva (19-CT-CH10-03)	We urged management to consider the determination of a threshold and a discount rate which would be applicable to guide assigned staff so as to eliminate any discretionary interpretation on how the non-current assessed contribution receivable ought to be treated in the Annual Financial Report.	Management agreed with the recommendation and stated that they would determine a threshold and discount rate for non-current assessed contribution receivables.	The assessment for establishing the appropriate threshold is being conducted in coordination with an IPSAS consultant, with a view to finalizing it in time for incorporation into the next version of the IOM IPSAS manual.	April 2022
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.	With the end of KPMG's engagement, PSD is finalizing the vendor management SOP and, with the PRISM team, developing the digital tools needed to implement it and clean up the master data (Search, Create, Edit, Mass-Block, Mass-Update, Performance Management). The mass blocking and update are to be executed separately between the fourth quarter of 2021 and February 2022.	February 2022

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2021)	Planned date of completion
	S/28/CRP/1			
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 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.	With the end of KPMG's engagement, PSD is finalizing the vendor management SOP and, with the PRISM team, developing the digital tools needed to implement it and clean up the master data (Search, Create, Edit, Mass-Block, Mass-Update, Performance Management).	February 2022
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.	Steps have been taken to automate data collection for submission to the actuary and an SOP is to be issued upon completion thereof.	April 2022

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2021)	Planned date of completion
	S/28/CRP/1			
2018 CERTIFICATION AUDIT Geneva (18-CT-CH10-06)	<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>All action points mentioned in the previous update are still ongoing. Following the work of the specialist organizing the SIA 142 architecture competition in coordination with the host State, local authorities, IOM stakeholders and the Swiss Society of Engineers and Architects (SIA), the competition documents should be ready by the end of 2021 for submission to the Director General and validation. The procurement documents are coordinated with PSD, the Accounting and Financial Reporting Division and the Office of Legal Affairs, as is the draft contract to be signed with the architect who wins the competition, which will be launched in 2022. In the meantime, discussions are being held on the future construction and refurbishment of common areas and shared equipment with FIPOI and other stakeholders present in the adjoining buildings. Discussions with host State representatives on the land lease agreement are expected to resume soon.</p>	To be determined

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2021)	Planned date of completion
	S/28/CRP/1			
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 new Deputy Director General for Management and Reform joined IOM in September 2021. Finalization of ICT governance will be one of the key priorities to be completed by June 2022.	June 2022
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	Procurement planning is recognized as a key area in supply chain management, with interventions to be implemented as part of the Business Transformation initiative. In the meantime, proposed future processes are being drafted and coordinated by the initiative's Procurement Officer, and evaluations are being conducted on how planning can be integrated into PRIMA.	December 2024
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.	The following system enhancements have been released to digitize and streamline procurement processes: upgrade of purchase order contracts so as to produce appropriate service agreements and internal purchase order templates; full implementation of the purchase requisitions app. The team is working on vendor management systems (creation, search, editing, blocking and performance tools, new architecture, SOP and clean-up), e-filing upgrades and review compliance. It will proceed with enabling better receiving functionalities and long-term agreements for offices.	March 2022

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2021)	Planned date of completion
	S/28/CRP/1			
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 United Nations 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.	With the new Director on board, PSD has resumed internal discussion of version 3 of the Procurement Manual. The draft manual will be aligned with United Nations procedures, as needed, while prioritizing applicability to IOM-specific context and operations.	August 2022
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.	Workflows and approvals are included in all the digital tools being developed, which should be aligned with the delegation of authority for every office. A repository of signed delegations of authority is available to store and validate the workflow set-up. Checklist, approval, rejection and conversation functionalities are built into the purchase requisition app (Fiori), while both the app and purchase order tools come with e-filing capabilities to enable a more efficient and paperless review and approval process. These capabilities were released with guides, to ensure timely and proper usage by relevant staff. Future tools, like the ones for the vendor management system and receiving, will also include such capabilities. Another key point: an ongoing institutional review that is part of the Business Transformation/IGF initiative aims to further streamline existing layers of approval for delegations of authority.	January 2022

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2021)	Planned date of completion
	S/28/CRP/1			
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.	<p>IOM continues to implement IGF components. The Office of the Inspector General reprioritized action under points 1 and 2 per the July 2020 update owing to the ongoing pandemic and its implications, as follows:</p> <p>(i) Internal Audit submitted a COVID-19 action response to IOM senior management focusing on remote auditing protocols (also in line with United Nations community audit services). The review of the Internal Audit strategy and structures remains a priority and is anticipated to be addressed by year end, also considering the gradual easing of the pandemic. Headquarters audit assignments for the coming two to three years will be incorporated into the strategy document. Several Headquarters audits have already been initiated, as part of the 2021 annual audit workplan.</p> <p>(ii) Regarding the forensic data analytics references, and in respect of the Headquarters audits planned for 2021, Internal Audit has prioritized the data visualizations to be embedded in one audit assignment, including identifying the characteristics of relevant and reliable data, specifying the audit documentation requirements for data analytics procedures, recognizing the process flow for dealing with notable items, and identifying the uses to which grouping and filtering activities can be put when engaging in audit data analytics.</p>	December 2021

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2021)	Planned date of completion
	S/28/CRP/1			
<p>2017 CERTIFICATION AUDIT Geneva (17-CT-CH10-09)</p>	<p>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.</p>	<p>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.</p>	<p>As at 1 September 2021, the review of technical proposals for the new ERP platform was under way and IOM was on track to make a technology selection by the end of 2021, with implementation starting in 2022 and expected to be completed by 2024.</p>	<p>December 2024</p>
<p>2017 INTERIM AUDIT Manila (17-IN-PH98-05)</p>	<p>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.</p>	<p>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.</p>	<p>Improvements to the Chart of Accounts (CoA) have been prioritized as a quick win in the Business Transformation initiative. Detailed terms of reference have been prepared and involve an external partner. The quick-win initiative aims to improve the CoA by cleaning up and rationalizing the CoA and related maintenance processes, enhancing the quality of its content and structure, and integrating it with other processes – these are all objectives that are consistent with the audit recommendation. While the initiative is expected to resolve existing pain points and enhance efficiency, automation and effectiveness in financial transaction processing, reporting, compliance, controls, etc., it also aims holistically to deliver a clear path to a future long-term CoA that is synergistically aligned in the context of the overall Enterprise Accounting Structure and Enterprise Organization Structure. Administrative processes to issue a request for proposals are in progress.</p>	<p>April 2022</p>

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2021)	Planned date of completion
	S/28/CRP/1			
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 to 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.	A new government has been formed and IOM Lebanon is planning to follow up with the Ministry of Foreign Affairs with view to finalizing the memorandum of understanding.	December 2021
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.	The implementation processes that are part of the IGF, Business Transformation, Financial Accounts Control Optimization and new Finance Controlling Model initiatives are ongoing, which will facilitate the issuance of the Statement of Internal Control.	December 2024
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.	Work continued, building on new elements being gathered during the IGF delegation of authority work with PwC. The working group met in April 2021 to discuss preliminary findings and work on good practices for policy development processes. The work continued throughout the summer and a working group meeting was held in September 2021.	December 2021

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2021)	Planned date of completion
	S/28/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.	Opportunities for implementing further measures to strengthen management follow-up of audit recommendations are ongoing under the IGF.	September 2022
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.	HRM aims to obtain the endorsement of the new Deputy Director General for Management and Reform to finalize the policy adoption process starting in the fourth quarter.	December 2021
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.	ISO 270001 certification of the data centre will be completed in June 2022, with the completion of Phase 1 of the Data Centre Migration initiative. Phase 2, covering the rest of IOM data assets in the offices, was put on hold because of the COVID-19 response. Work is expected to resume in January 2022	June 2022

IMPLEMENTED RECOMMENDATIONS

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2021)	Completed in
	S/28/CRP/1			
2020 INTERIM AUDIT Manila (20-IN-PH98-01)	We recommended that IOM Management strengthens its monitoring and supervising controls to ensure that offices review their down payments and clear transactions as expenses to projects as soon as their supplier perform against the purchase order or agreement.	Management agreed with the recommendation and stated that this is monitored by the Regional Accounting Support (RAS), whilst also on quarterly basis brought to the attention of CoM's worldwide through the published Financial Management Report.	<p>The following actions have been taken:</p> <ul style="list-style-type: none"> • The checklist form used for the Periodic Checklist Review was revised effective 2021 and incorporates consideration of office size and risk, to focus on the review and follow-up of critical items such as large down-payment items (action completed). • In coordination with the Accounting and Financial Reporting Division, the Regional Accounting Support Unit is now incorporating the use of Remedyne, an automated transaction review system. A recommendation/plan exists to include alerts for aged down-payment items. • The current Business Transformation initiative also includes (in Finance-to-Manage) the requirement for a system that has the capacity to track vendor open items (such as down payments) to relevant projects. Considering the various implementation actions taken to date, management considers the recommendation implemented. 	September 2021
2020 INTERIM AUDIT Manila (20-IN-PH98-02)	We recommended that IOM Management should ensure that RAS streamline its procedures on month end reconciliations and reviews on IOM offices to properly allocate transactions to the designated revenue or expenses to aid in timely financial management or donor reporting.	Management agreed with the recommendation and indicated that this is already being monitored by RAS which performs the review and follow-up to offices to ensure clearing every month-end closing.	Periodic and month-end reviews have been streamlined with the adoption of Remedyne, which automatically generates alerts based on set parameters/thresholds – fewer reports have to be generated manually. Six alerts have already been adopted. Updating and expanding the automated checks will become part of regular control updates from now on. Given the actions taken to date, management considers the recommendation implemented.	September 2021

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2021)	Completed in
	S/28/CRP/1			
2020 INTERIM AUDIT Manila (20-IN-PH98-03)	We recommended that IOM management should ensure that CoMs and project managers regularly review the burn rate on project activities and initiate immediate corrective actions to ensure that project overruns are avoided. Again, to aid offices to timely initiate budget revisions and send timely update to Manila Budget Support for upload into PRISM, Management should consider enhancing reporting tools or dashboard on budget and actual expenditure fund utilization on PRIMA for all.	Management agreed with the recommendation.	There are currently two budget control functionalities in place: a budget update exercise (BUE) that is manually performed on a quarterly basis, and an automated budget consumption alerts (BCA) system in PRISM that is triggered daily. Following coordination with the Budget Division, these functionalities were enhanced as part of PRISM release 5.8, to ensure a more streamlined and efficient approach to keeping track of project revenues and expenditure exceeding the budget and to be able to immediately identify projects with overruns, in both cases to facilitate effective coordination with offices through a unified automated alerts system. In addition, the PRIMA system provides detailed and elaborated burn rate reports and dashboards. Given the actions taken to date, management considers the recommendation implemented.	September 2021

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2021)	Completed in
2020 PERFORMANCE AUDIT Manila (20-PE-PH98-01)	<p data-bbox="501 316 629 344">S/28/CRP/1</p> <ul style="list-style-type: none"> <li data-bbox="353 379 772 491">• Set performance targets for staff working in the AR function according to their schedules. This will motivate staff to improve the collection rate of AR. <li data-bbox="353 515 772 595">• Renegotiate new payment terms with donor when original agreement is not respected. <li data-bbox="353 619 772 699">• Design forms which have the project code already incorporated for donor to fill when making payment. <li data-bbox="353 722 772 866">• Support Project Managers with training on relationship building and contract management to improve their ability to positively affect the collection of unpaid debts from donors. <li data-bbox="353 890 772 1002">• The Offices should give ultimatums to implementing partners for their project reports to enable the Offices start the development of the project report early. <p data-bbox="353 1121 573 1145"><i>(continued on next page)</i></p>	<p data-bbox="790 379 1373 547">Management of IOM agreed with the recommendations but expressed reservations in implementing our second recommendation and highlighted that the payment terms are set as in the contract initially agreed and renegotiating will be very difficult and foresee most counter parties would not re-open negotiations.</p>	<p data-bbox="1391 379 1919 435">The following actions have been taken by the Manila Administrative Centre:</p> <ul style="list-style-type: none"> <li data-bbox="1391 459 1919 571">• Existing central procedures and processes ensure monthly follow-up with respective country offices and project managers, and timely action on outstanding accounts receivable; <li data-bbox="1391 595 1919 794">• The Head of Manila Financial Services, in coordination with the Headquarters Accounting and Financial Reporting Division, holds regular meetings and coordinates communications with senior regional resources management officers, providing updates, and facilitates further follow-up by regional offices with their respective country offices; <li data-bbox="1391 818 1919 986">• The Head of Manila Financial Services, in coordination with the Head of Central Accounting Support–Revenue, has agreed on “Reduction of Outstanding Receivables” as an additional motivation objective for the evaluation Central Accounting Support–Revenue staff. <p data-bbox="1391 1018 1919 1106">As a result of the above actions, total outstanding accounts receivable for three months was significantly lower (50 per cent less) compared to December 2020.</p> <p data-bbox="1697 1129 1919 1153"><i>(continued on next page)</i></p>	<p data-bbox="1977 379 2029 435">July 2021</p>

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2021)	Completed in
<p>(cont.)</p> <p>2020 PERFORMANCE AUDIT Manila (20-PE-PH98-01)</p>	<p>(cont.)</p> <ul style="list-style-type: none"> The Director-General should include in an appendix, the list of all donors and their financial status during the presentation of the annual budget to the Council and member states. Consistently remind donors to make good on their promises. 		<p>(continued)</p> <p>In addition, the following actions have been taken at Headquarters in recent months:</p> <ul style="list-style-type: none"> The process of Online Donor Invoicing, which incorporates project codes for donor reference, was recently initiated; All resource mobilization officers have received FMRP training organized by their Regional Offices, under the lead of the Regional Office in Vienna and the Accounting and Financial Reporting Division, including on accounts receivable; Online modules have been organized for all resource mobilization officers and include sections on accounts receivable and revenue recognition; A treasury alert on contracts and payment methods was issued on 10 December 2020; it also helps streamline the procedure for identifying revenues, especially for implementing partners. <p>Furthermore, management notes that the highest level of receivable balances is mentioned in Note 6 to the Annual Financial Report and that receivables are regularly followed up as part of long-standing IOM processes. In view of the various actions taken to date, management considers the recommendation implemented.</p>	

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2021)	Completed in
	S/28/CRP/1			
2020 COMPLIANCE AUDIT Kabul (20-CO-AF10-04)	We recommended that Management of the Office should speed up its Project implementation activities to ensure that all the funds are effectively utilized within the projects' duration.	Management attributed the lapse to the impact of Covid-19, which led to UNCT requesting limited number of staff presence across all UN agencies in Kabul, thus impacting negatively on planned project activities across all Programs of IOM. Management added that IOM Afghanistan resumed operations as early as July 2020 and that strategies put in place would compensate for the lost ground and will ensure IOM meet its targets and where necessary request for No Cost extensions.	There was significant improvement in the burn rate, as evidence by minimal requests for non-cost extensions from donors. Project implementation is an ongoing process under IOM's projectized approach. The recent security disturbances resulting in a new government will have a significant impact on programming and hence implementation. Management considers the recommendation implemented.	September 2021
2020 COMPLIANCE AUDIT Bangui (20-CO-CF10-01)	We recommended that Management should regularly update the website to reflect status of projects.	Management agreed with the finding and indicated that the website is currently under regional supervision, based on country office regular inputs and that the office has recently recruited professional capacity in Communication and Media management who is already in contact with the Regional Office on this front, to ensure the website is timely updated from now on.	Management considers the recommendation implemented.	September 2021
2020 COMPLIANCE AUDIT Bangui (20-CO-CF10-04)	We urged Management to place premium on the recruitment of qualified female staff by endeavouring to attract more female staff with a view to improve the gender imbalance situation to maintain and enhance IOM's image as a desirable employer poised to attract and retain the best workforce.	Management took note of our recommendation and stated that they make constant effort to ensure that recruitment process incorporates gender balance principles. Our vacancies are equally open to male and female candidates, and we always publish vacancies encouraging qualified female candidates to apply. Gender equality is guiding principle for the selection of shortlisted candidates for interviews and priority to qualified female candidates is given when candidates provide for equivalent performances during interviews.	Given that gender equality is a guiding principle for the selection of shortlisted candidates, management considers the recommendation implemented.	September 2021

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2021)	Completed in
	S/28/CRP/1			
2020 COMPLIANCE AUDIT San Jose 20-CO-CR10-01	We recommended that Management should periodically update the SAP PRISM.	Management indicated that all assets purchased in 2019 have been tagged appropriately, but tagging is on hold for assets purchased in 2020 because staff are working remotely due to COVID-19 pandemic. Management added that the last inventory date and notes have been updated in SAP/PRISM on October 16th, 2020 and all IOM Costa Rica fixed assets are insured.	All assets have been updated since December 2020 and all fixed assets properly maintained since the last audit; only the inventory notes were not completed in PRISM at that time. As the necessary action is being taken, management considers the recommendation implemented.	September 2021
2020 COMPLIANCE AUDIT Baghdad (20-CO-IQ10-02)	We recommended that Management should ensure that project managers regularly review the burn rate on project activities and initiate immediate corrective action to ensure that project expenses remain within approved donor budget.	Management explained that when financial reports are prepared according to funding/project currency, the total expenditures are within the revenue received. However, with DP.1970, the receivable is reported in office costs because it relates to reimbursement for rent for sub-letting the office to another Organization. Also, with CS.0995, the receivable is reported in operational costs because it relates to income generating activities by selling carpets that is credited to the project as coordinated with the donor and ACO/RAS.	Project financial updates are uploaded daily to the IRAQ portal, for the project manager's reference and to track spending. All project managers and project focal points assigned to project financial monitoring have access to the portal. Management considers this recommendation closed.	July 2021
2020 COMPLIANCE AUDIT Baghdad (20-CO-IQ10-03)	We recommended that Management should monitor and review down payments to keep it to a minimum within the shortest possible time.	Management explained that the advance to vendors is settled upon receipt of reports and milestone verifications and that the omissions mentioned were acknowledged but the downpayment were wrongly entered in PRISM as downpayment. Management added that the wrong amount will be fully recovered because it will be deducted from the payment due to the vendor.	IOM has concluded a contract with financial service providers on a post-payment basis, whereby the service providers pay the beneficiaries and invoice IOM accordingly. This reduces the number of overall payments made by IOM. In addition, open down payments are periodically reviewed and monitored. Management therefore considers this recommendation closed.	August 2021
2020 COMPLIANCE AUDIT Maputo (20-CO-MZ10-01)	We recommended that the Management should ensure that all collectible VAT amounts are established timely and submitted to the Revenue Authority of Mozambique for refund.	Management agreed with the recommendation and indicated its readiness to comply.	IOM Maputo started processing collectible VAT amounts in July 2020. Refund requests are regularly submitted to the tax authorities by the third week of the month following closure of the previous month's accounts and receipt of original invoices from field offices. Management considers the recommendation implemented.	July 2021

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2021)	Completed in
	S/28/CRP/1			
2020 COMPLIANCE AUDIT Maputo (20-CO-MZ10-02)	We recommended that with the increase in migration issues in the country, IOM Mozambique should intensify its engagement with the Government of Mozambique for the implementation of the project.	Management agreed with the recommendation and underline that the office has indeed made significant steps in this direction, engaging SENAMI at technical as well as the level of the General Director. Furthermore, the Office has engaged the Ministry of Interior, which is overseeing SEANAMI's activities. Management however, added that decision-making and feedback mechanisms are slow and, also the significant delays could be related to the ongoing Covid-19 pandemic.	IOM Maputo has made additional efforts to intensify its engagement with the Government of Mozambique, to ensure implementation of the migration profile project. This includes further meetings between the country office's senior management and national migration authority (SENAMI) senior management. As a result, the Government of Mozambique has given the green light to proceed with the migration profile. The country office has set up an interministerial migration management working group that will accompany and oversee the migration profile development process, and is taking the final steps to recruit a consultancy firm to lead the development process from the technical point of view. Management considers the recommendation implemented.	September 2021
2020 COMPLIANCE AUDIT Maputo (20-CO-MZ10-03)	We recommended to Management to consider preparation of an annual procurement plan as a strategic tool to support the Office's approved work plan.	Management took note of the recommendation and stated that it will endeavour to establish a procurement plan going forward through dedicating November and December program management meeting of every year to it.	In view of the projectized nature of IOM and differences in project duration and period, at the November 2020 IOM Mozambique senior management retreat it was decided to segment procurement planning as set out below. Programmes/operations: Procurement planning is done at the project development and inception phase. Implementation started in March 2021 after a template was designed and agreed with the support of the Regional Office. Office costs: Annual procurement planning for office support is finalized by December, after the annual senior management retreat. Management considers the recommendation implemented.	September 2021

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2021)	Completed in
	S/28/CRP/1			
2020 COMPLIANCE AUDIT Maputo (20-CO-MZ10-04)	We recommended that Management should consider developing a tool that triggers action for technical closure immediately after operational closure, so that technical closure can be completed within the timelines. We also recommended that Management initiate the process to technically close these projects as soon as possible.	Management explained that the Office experienced substantial gaps in the resource management unit during 2018 and 2019 financial year due to the death of the Resource Management Officer leading to delay in closing some projects. Management added that the last 2 projects unlike others which have been closed were further delayed due to turnover of the staff managing the projects and reconciliation with Donor but will be closed on or before 30 November 2020.	The IOM ERP sets projects to technical closure after operational closure and completion of the final financial report. The exceptions identified during the audit have been closed.	September 2021
2020 COMPLIANCE AUDIT Mawlamyine (20-CO-MM10-01)	We recommended that Management should pay attention to the website and ensure that it is updated regularly to reflect the status of projects and the Office as a whole.	Management acknowledged the finding and agreed with the need for the Country Office to actively utilize both online and offline communication tools including the Office's website to effectively advocate the needs of people they support and good migration governance.	The website was updated regularly in 2020 with information on the office's programmes and activities. In the wake of the change in the country's political situation on 1 February, the office has to be very cautious about external communications and the website has therefore been less frequently updated since then. Management considers the recommendation closed.	September 2021
2020 COMPLIANCE AUDIT Mawlamyine (20-CO-MM10-02)	We recommended to Management to liaise with IOM Headquarters with a view to assessing the sustainability of the Office, whilst exploring the possibility of increasing core funding allocation to the Office. We also recommended that management should collaborate with the Regional Office to secure new projects and adopt a structure that will match the resources available and continuously monitor staff and office costs against approved budget, especially when renewing and/or entering new contracts.	Management agreed with the finding and indicated that the challenges the Office is facing exemplify the structural issues underlining the continuous struggle of IOM's country offices under projectization. Management added that based on experiences and lessons learnt, they are able to contribute to the ongoing discussion between IOM and member states on balanced and sustainable field structure, including fair allocation of core funding to the country offices, with policy guidance from Headquarter and Regional Offices.	The office continues to commit regularly to project development efforts while continuously monitoring staff and office costs, with a view to ensuring its financial stability and structure. Its efforts are being coordinated with the Regional Office for Asia and the Pacific. Management considers the recommendation closed.	September 2021

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2021)	Completed in
	S/28/CRP/1			
2020 COMPLIANCE AUDIT Juba (20-CO-SS10-02)	We urged Management to ensure that staff adhere to the provisions of IN/75 to ensure smooth transition when staff exit the Organization.	Management stated that the Office recognizes the gap of having a written handover notes prior 2018 and that from 2018, the Office enforces the need of a properly documented handover notes which is mandatory before the Chief of Mission signs the Staff Exit Clearance Form and authorize the final payment to the separating staff.	Starting in 2018, IOM Juba has enforced the need for properly documented handover notes, which must be produced before the chief of mission signs the Staff Exit Clearance Form and authorizes the final payment to staff. Management considers the recommendation closed.	September 2021
2020 COMPLIANCE AUDIT Juba (20-CO-SS10-03)	We recommended that Management should ensure that the RMO monitor the staff and other vendors entrusted with resources to account and retire advances timely and regularly. Additionally, Management should draw the vendors' attention to the requirements of FMRP to enhance compliance and reduce cash transactions to the barest minimum.	Management indicated that apart from the monthly review, extensive review and follow up is ongoing to clear those items posted prior 2019. Management said they will issue their Office specific guidelines, in compliance with FMRP, to establish an effective and efficient handling of operational advances and settlements.	Of the 100 outstanding items posted before 2019, 56 have been cleared to date. The office is continuously reviewing those items in order to clear more of them. Furthermore, the following actions have been taken to strengthen its review and follow-up mechanism, to ensure that all outstanding payables or receivables are settled, cleared or liquidated within a reasonable time frame, to avoid deficits due to project closure, and to ensure that funds are recovered or payments made to suppliers/staff in a timely manner: (i) vendor accounts have been allocated and assigned to each of the finance staff, to facilitate review and timely follow-up of outstanding items (reflected as a staff evaluation objective); (ii) staff advances are deducted by default in payroll and settled after two follow-ups with the project managers on copy; (iii) to minimize cash payments, third-party financial service providers who pay the beneficiaries directly are always used. Management considers the recommendation implemented.	September 2021

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2021)	Completed in
	S/28/CRP/1			
2020 COMPLIANCE AUDIT Sanaa (20-CO-YE-01)	We recommended that the RMO should intensify its supervision to ensure that the various vendors retire their advances promptly.	Management indicated that it would review the vendor categories to help identify whether obligations from the vendors are due for discharge or otherwise so that appropriate action could be taken.	IOM Yemen has played a close supervisory role since 2020. IOM Yemen's Resource Management Unit is carrying out regular reviews of its vendor accounts as part of monthly closure procedures. To strengthen its review and follow-up mechanism and thus ensure that all outstanding vendor payables or receivables are settled, cleared or liquidated within a reasonable time frame, a number of actions had been taken before the December 2020 audit, e.g. vendor account ranges were assigned to finance staff to facilitate review and timely follow-up of outstanding items. In addition, the Grants Unit was strengthened in June 2021 by the arrival of an international staff member. The Unit's main objectives are to manage relationships with implementing partners, monitor project deliverables and help ensure that the financial report is submitted on time and that the supporting documents are complete. The Resource Management and Grants Units are collaborating to improve the efficiency of implementing partner financial monitoring and reporting for timely clearance of advances. Management considers the recommendation implemented.	June 2021

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2021)	Completed in
	S/28/CRP/1			
2020 COMPLIANCE AUDIT Sanaà (20-CO-YE-02)	We recommended that the Project managers should monitor expenditures against budget and funds received on projects, in collaboration with the Resource Management Unit, to ensure projects do not spend beyond their budget.	Management responded that collaboration between Project managers and Resource Management Unit during project implementation would be strengthened to reduce the variances that are outside the 10 percent acceptable threshold.	Improved collaboration to monitor expenditure is now in place. In addition, programme managers and the Resources Management Unit are coordinating closely on project financial monitoring. The Unit sends the project monitoring file at least once a month, analysing budget variance and use, and has regular discussions with project managers on spending, the burn rate, cost modifications and cost extensions. The project managers are also given access to IOM's ERP System Intranet Portal and PRIMA, where updated project reports and line-item details can be generated for review and analysis at any point in time. The office has strengthened coordination and oversight, organizing more regular project-related meetings and training for programme staff. Management considers the recommendation implemented.	July 2021
2020 COMPLIANCE AUDIT Sanaà (20-CO-YE-03)	We urged Management to ensure that the RMO monitors staff and other vendors entrusted with resources to account and retire advances timely and regularly. Additionally, management should highlight the FMRP requirement to vendors to enhance compliance to reduce the outstanding advances to the barest minimum.	Management indicated that it would ensure that the overdue balances are recovered through the prescribed means.	As for recommendation 20-CO-YE-01, monitoring of staff and other vendor accounts is in place. In addition, vendor accounts have been aged in close coordination with the Regional Accounting Support Unit since June 2021. Management considers the recommendation implemented.	July 2021

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2021)	Completed in
	S/28/CRP/1			
2020 COMPLIANCE AUDIT Niamey (20-CO-NE10_03)	We recommended that the Office should strengthen the Procurement and Logistic Units to safeguard assets of the Organization. Also, Management should expedite action in removing items below the asset threshold from the assets register and ensure that the Accounting Division updates the PRISM regularly.	Management indicated that the process to update the asset register started, but due to COVID and staff being out of office, this was suspended. This is now currently ongoing and PRISM records will be updated during the end year inventory count for 2020 and the MAIA list will be updated automatically. Management added that disposal of old and damaged assets were done during 2020 and retirement was done in PRISM. Reconciliation with physical and PRISM assets will be done by year end 2020 and assets that were un-traceable will also be accounted for.	The mass disposal of assets below the threshold was finalized in December 2020. The Mobile Asset Inventory Application is being used and is updated regularly with the reconciliation process between physical assets and PRISM assets. Disposal of old and damaged assets was finalized in August 2021 and the assets retired. Management considers the recommendation implemented.	August 2021
2019 PERFORMANCE AUDIT Geneva (19-PE-CH10-01)	To increase the number of medical claims processed by the HCPU per month, we recommended that, the HR Division should redefine the tasks of the two most experienced staff in HCPU-Manila from their current schedule to concentrate on evaluation of claims only, and train the two staff who open pouches and sort claims to work on the electronic claims submission when it is operationalised to help increase the number of processed claims per month.	Management agreed with the recommendation and wish to highlight ongoing assessment if claims are to be processed internally.	As of 1 March 2021, HRM has outsourced the processing of health claims to CIGNA, which was chosen after a thorough selection process following on a comprehensive request for proposals. CIGNA receives the claims directly from IOM staff and processes them in accordance with IOM policies and instructions. It has a dedicated, skilled and highly experienced team, and a sophisticated algorithm to help detect and prevent fraud. The Health Claims Processing Unit has ceased to exist as an IOM unit. Management considers the recommendation closed.	March 2021
2019 PERFORMANCE AUDIT Geneva (19-PE-CH10-03)	To improve on detection of altered document, the HCPU should combine a variety of ways in detecting the authenticity of documents including: checks for obvious mistakes in the scanned documents, look out for unusual alteration in the text which could be a manipulation of scanned text in the computer, and verify documents against official database from the proposed source of the document.	Management agreed with the recommendation and wish to highlight ongoing assessment if claims are to be processed internally.	Management considers the recommendation closed (see detailed response under 19-PE-CH10-01).	March 2021

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2021)	Completed in
	S/28/CRP/1			
2019 PERFORMANCE AUDIT Geneva (19-PE-CH10-04)	To facilitate staff motivation, improvements in accuracy and completeness of claims, we recommended that, management of IOM should design a formal structure for the HCPU to also take account of succession plan for the Unit to boost the morale of HCPU staff with regards to career progression. Increase the frequency of visits by the Insurance specialist in Geneva to Manila for first-hand information for decision-making and to have physical contact with operational staff to discuss their concerns. The Head of HCPU-MAC should delegate more of her responsibilities to the longest serving in the staff HCPU to free her to execute strategic work.	Management agreed with the recommendation and wish to highlight ongoing assessment if claims are to be processed internally.	Management considers the recommendation closed (see detailed response under 19-PE-CH10-01).	March 2021
2019 PERFORMANCE AUDIT Geneva (19-PE-CH10-05)	To ensure that HCPU staff are maintained and have the relevant skills which will be utilised efficiently, we recommended that, the HR Division should motivate staff and formerly assess their performance to inform management of the relevant training interventions required to complement their roles.	Besides agreeing with our recommendation, management highlighted further that if claims continue to be processed internally relevant actions will be taken to improve current processes and procedures. These will include, revision of current roles and team building activities to ensure good transition.	Management considers the recommendation closed (see detailed response under 19-PE-CH10-01).	March 2021

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2021)	Completed in
	S/28/CRP/1			
2019 PERFORMANCE AUDIT Geneva (19-PE-CH10-06)	We recommended that the HR Division should assess the training needs for the HCPU in order to provide them with 'tailor-made' training, and continue to support the HCPU staff where practicable to visit Offices with doctors to continuously expose them to medical facilities abroad and arrange for them to provide orientations to staff of the IOM on medical claims.	Management agreed with the recommendation and wish to highlight ongoing assessment if claims are to be processed internally. Management highlighted that if claims continue to be processed internally relevant actions will be taken to improve current processes and procedures. These will include training to staff members to enable in depth comprehension of new processes and procedures to increase efficiency.	Management considers the recommendation closed (see detailed response under 19-PE-CH10-01).	March 2021
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.	The Director General approved a yearly declaration of interest form which took effect in March 2021 and was sent to all D1s and above, department directors, division heads, chiefs of mission and resource mobilization officers, for the period 1 January to 31 December 2020. The process was implemented by the Office of Ethics and Conduct. Management considers the recommendation implemented.	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.	In July 2020, IOM finalized and shared with Member States the publication entitled <i>Application of the Internal Governance Framework Work Plan</i> , which outlines the governance structures established for IGF reform, including the IGF Board and Steering Committee, current IGF initiatives, their timelines and expected impact. An IGF results framework is being developed (see update for recommendation 16-CT-CH10-04). Management considers the recommendation closed.	June 2021

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2021)	Completed in
	S/28/CRP/1			
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 United Nations 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.	IOM is considering a loan request to the host State for construction work on the Headquarters building in Geneva. The 50-year interest-free repayment plan has been presented to Member States. Until demolition in 2026 of the existing structure and its replacement by a new building, no important renovation work should be carried out on the existing building. The new structure will be under warranty until end 2033 and will therefore incur few maintenance costs or repairs until that date. The construction budget and maintenance costs will be presented to Member States in 2023, before the request for the construction loan is presented to the host State, and the updated figures submitted to the Member States in 2025, before construction starts. Management considers this recommendation closed, given that it will regularly update Member States over the course of the project.	August 2021
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 United Nations 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.	In addition to material master data enhancement and alignment with United Nations commodity mapping, 70 global long-term agreements have been drawn up. Under the Business Transformation initiative and IGF interventions, a new hybrid model of the commodity management supply chain has been mapped, to enable additional standardization of specifications. Given the completion of the material master data and the online purchases requisition solution, and even though the Business Transformation initiative is long term, management considers the recommendation closed.	December 2020

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2021)	Completed in
	S/28/CRP/1			
2017 CERTIFICATION AUDIT Geneva (17-CT-CH10-04)	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.	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. Management also indicated that the MI publication is not <i>stricto sensu</i> 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.	The revision of the institutional Resource Mobilization Strategy has been put on hold as its finalization is contingent on funding and the finalization of the Strategic Results Framework. An advance draft of the latter was shared with key Member States in July 2021 and a briefing will be scheduled later in the year. Management plans to resume work on the Resource Mobilization Strategy as soon as the Strategic Results Framework and the implementation plan for the Strategic Vision have been finalized. In the interim, the Donor Relations Division, working in close consultation with relevant colleagues at Headquarters, the regional offices, country offices with resource mobilization functions and special liaison offices, is developing a draft resource mobilization guidebook aimed at building the capacity of IOM staff to develop and strengthen partnerships and thus secure resources. The guidebook is intended to be practical in nature, drawing on experiences and expertise from various colleagues worldwide and including case studies, tips and useful links. Management considers the recommendation implemented.	July 2021

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2021)	Completed in
	S/28/CRP/1			
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 Financial Coordination Platform has been successfully completed for over 57 selected central accounting and financial reporting processes. The system undergoes periodic optimization comprising revision of implemented workflows; harmonization of terminology and its use by the different IOM users, and harmonization of service level agreements based on service items, to enable comparability and facilitate the analysis of possible incidents during the process. The revision of checklists and processes based on external expert recommendations was largely completed in 2020. The Continuous Compliance Monitoring (CCM) tool has been successfully deployed in PRISM and customized to filter alerts by business area. Pilot activation of selected CCM alerts at the central level, along with a rules-based accountability matrix, was completed in 2020. In light of the progress made and systems in place, management considers the recommendation closed.	December 2020

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2021)	Completed in
	S/28/CRP/1			
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, Regional Office 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.	Implementation of this recommendation has gone beyond its initial scope. An automated tool is now available in PRISM to produce reports on the financial sustainability of IOM offices. The Missions Sustainability Report (ZMSR) has been tested several times and presented to different groups in the Organization. A manual has been developed on its use and an alert is being published to announce its availability. This tool was developed internally using only IOM internal resources and expertise. Concurrently, the Budget Division developed a similar but more comprehensive tool with the technical assistance of an external company. That tool is also now available and has been used extensively, especially during the COVID-19 period, to measure the financial stability of IOM offices and to mitigate any risk of deficit or unsustainability. Management considers the recommendation implemented.	December 2020
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 United Nations 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 Office Vienna will continue their negotiations with the Austrian counterparts, in coordination with LEG department and other relevant HQ units.	The Office of Legal Affairs has been informed by the Austrian Permanent Mission in Geneva that the Government recognizes two categories of intergovernmental organization. IOM Vienna is considered to fall within a defined category on which the Government provided full details. Management considers the recommendation closed.	December 2020

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2021)	Completed in
	S/28/CRP/1			
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 United Nations Family in Vienna.	Management agreed with the finding and stated that this is a challenge for IOM in Vienna and both Regional Office and Office have been working together on this issue in the past months to resolve it. However, Regional Office Vienna as well as the Office Vienna will continue their efforts in negotiations and liaison with the United Nations HQ in Vienna to ensure provision of full privileges and entitlements for IOM offices and their staff in Vienna.	According to the Office of Legal Affairs, the Austrian Permanent Mission in Geneva has made it clear that Austria has two categories and that IOM is considered to fall in the smaller category. The Government has explained fully what that entails, which may differ from what applies to other organizations of the United Nations system.	March 2021
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 Results Framework long- and short-term outcomes, outputs and indicators have been agreed with Headquarters divisions and the Office of the Director General. The Framework will serve as the backbone for integrated performance reporting and has been shared with the Migration Resource Allocation Committee for initial feedback. The next step involves entering selected KPIs in PRIMA, supported by indicator guidance coordinated with Headquarters divisions and regional offices. Results reporting will become more comprehensive once all active projects are monitored in PRIMA throughout implementation, which is not currently the case. Reporting mechanisms for the Sustainable Development Goals and the Global Compact on Migration have been strengthened through a PRIMA “wizard”. IOM’s internal performance (or organizational effectiveness) framework is currently being updated to reflect IGF and IOM United Nations reform commitments. Considering the progress made, management considers the recommendation closed.	September 2021

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2021)	Completed in
	S/28/CRP/1			
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.	A pilot version of MyIOM was launched in August 2021; the user feedback is currently being analysed. The MyIOM platform compiles information from IOM's Institutional Questionnaire and other data sources (e.g. evaluation repository, Policy Hub Knowledge Management repository) to facilitate learning and knowledge management. In view of the successful launch of the pilot project, management considers the recommendation closed.	August 2021
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 regulations and practices were adopted by the Council on 24 November 2020 (C/111/RES/1390), providing a degree of flexibility to the Director General in managing Operational Support Income. Member States have considered the justifications outlined by the Administration in the budget reform discussions, with a view to increasing core structure funding. Management considers the recommendation closed.	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.	The new instruction contains the following paragraph: "Performance evaluation 8.49. Consultants shall be evaluated at the end of each individual consultancy contract using the standard evaluation form and this evaluation should be shared with the consultant. Due regard should be given to previous evaluations when concluding further contracts with the consultant. The standard evaluation form is annexed and appears on the HR Handbook." Management considers the recommendation implemented.	August 2021

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2021)	Completed in
	S/28/CRP/1			
2019 COMPLIANCE AUDIT Bamako (19-CO-ML10-03)	We urged the Chief of Mission to establish effective risk management process in compliance with IN213 and ensure systematic identification and documentation of significant risk and put in place the necessary controls to mitigate them.	Management accepted the recommendation and the Office stated that further guidance will be sought with the Regional Office Dakar and the IOM Chief Risk Officer in HQ in order to establish the Risk Management Matrix.	The Risk Management Matrix was submitted in September 2021. IOM Bamako is keeping the document up to date with the support of the field security officer, project managers, the chief of mission and the Regional Office, especially in the event of any changes in the country's security situation that might affect its functioning. Management considers this recommendation closed.	September 2021