

**COMITÉ PERMANENT DES PROGRAMMES ET DES FINANCES**

**Vingt-troisième session**

**RAPPORT SUR LA MISE EN ŒUVRE DES RECOMMANDATIONS**

**DU VÉRIFICATEUR EXTERNE DES COMPTES**



## RAPPORT SUR LA MISE EN ŒUVRE DES RECOMMANDATIONS DU VÉRIFICATEUR EXTERNE DES COMPTES

### Introduction

1. Le Vérificateur externe des comptes, qui est le Vérificateur général des comptes du Ghana, a présenté son rapport pour l'exercice financier 2017 (document S/22/CRP/1) aux États Membres à la vingt-deuxième session du Comité permanent des programmes et des finances, tenue en juin 2018.
2. L'Administration a accepté les recommandations formulées dans ce rapport, et a répondu qu'elle s'emploierait à y donner suite. Elle reste déterminée à le faire, mais souligne que, dans certains cas, leur pleine mise en œuvre nécessitera plus de temps et de ressources.
3. Le tableau ci-après indique le nombre de recommandations formulées par les vérificateurs externes des comptes au cours des cinq derniers exercices financiers, ainsi que le nombre de celles mises en œuvre.

	Exercice financier vérifié					Total
	2013	2014	2015	2016	2017	
	S/14/CRP/11*	S/16/CRP/15*	S/18/CRP/10*	S/20/CRP/1*	S/22/CRP/1*	
Nombre de recommandations faites	14	37	43	47	54	195
Recommandations mises en œuvre avant le rapport précédent (document S/21/8)	-12	-35	-36	-19		-102
Recommandations mises en œuvre depuis le rapport précédent	-2		-2	-12	-25	-41
<b>Recommandations en souffrance à la date du présent rapport</b>	<b>0</b>	<b>2</b>	<b>5</b>	<b>16</b>	<b>29</b>	<b>52</b>

\*Rapport du Vérificateur externe des comptes.

4. L'annexe du présent rapport renferme un tableau énumérant les recommandations qui étaient en souffrance à la date du rapport précédent et celles pour lesquelles des mesures ont été prises durant l'exercice financier 2017. Ce tableau indique en outre : a) la réponse de la direction de l'OIM ; b) les mesures correctives prises, envisagées et/ou en cours ; et c) la date prévue pour la mise en œuvre complète des recommandations en souffrance.
5. Les recommandations énumérées à l'annexe sont réparties en deux catégories : « En cours de mise en œuvre » ou « Mises en œuvre ». Dans chaque catégorie, elles sont énumérées en commençant par l'exercice financier le plus récent, selon l'ordre suivi dans le rapport de vérification correspondant et selon la nature de la vérification – certification, intermédiaire, performance ou conformité.



## ONGOING RECOMMENDATIONS

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Status	Planned date of completion
	S/22/CRP/1				
2017 CERTIFICATION AUDIT GENEVA (17-CT-CH10-01)	We recommended that management should initiate steps to review the Strategy for Council's consideration to address the challenges associated with today's migration and improve governance in migration management as well as achieve Organizational synergies in a more coherent manner.	Management explained that, as the process of agreeing on a Global Compact will be completed this year, and the UN's ongoing examination of how the UN system works on Migration and the role IOM will play, it propose not to initiate a new strategy or structure review at this time. The review of the structure and new strategy will be taken up as a priority after the finalization of the GCM and related UN Reforms, under a new Director General who will take office on 1 October 2018.	The Office of the Director General organized a strategic management retreat for all directors of Headquarters departments, Regional Offices and Administrative Centres. The action points recommended include the formulation of a strategy to be presented to the Member States. The Global Compact for Safe, Orderly and Regular Migration calls for the establishment of the United Nations Migration Network, with IOM acting as coordinator and secretariat. The Network will be discussed at a framing meeting in October 2018 and the Global Compact adopted in December 2018. As a number of variables affecting IOM will be clarified at those two events, work to develop a strategy will start in 2019.	Open	July 2019
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.	A comprehensive manual on addressing the full spectrum of fraud prevention and control strategies is currently undergoing internal review, with the final chapter at the drafting stage.	Open	July 2019

## ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Status	Planned date of completion
	S/22/CRP/1				
2017 CERTIFICATION AUDIT GENEVA (17-CT-CH10-03)	We recommended that Management should take a second look at the resource needs, in terms of human and tools to enhance OIG's investigation capacity, efficiency and strategic reach to enable the Office adopt a preventive approach instead of the reactive approach in handling wrongdoings.	The Office of the Inspector General agreed with the recommendation and indicated that collaborative efforts are underway with management through a three-layer approach to first conduct needs analysis, prioritize needs and request for immediate to short-term additional resources both in terms of human and systems, within twelve months. Secondly to perform an independent external assessment of the function to assure quality and standardization; and finally to harmonize and consolidate the Investigation function along with all the other central functions of the OIG, i.e. Internal Audit, Evaluation and Inspection.	Investigation capacity is being addressed using a phased strategic approach that encompasses system tools and human resources.  The Programme and Budget for 2018 provides for two additional international positions in the Investigation Unit.	Open	December 2019

## ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Status	Planned date of completion
	S/22/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.	<p>Management agreed with the recommendation and stated that it acknowledge the need for an organization-wide resource mobilization strategy, and is currently developing a Resource Mobilization (RM) strategy for the period 2018-2022 which will include a narrative, a results matrix and a work plan. Management added that consultations for the RM strategy have already been held with the four CORMFs (Washington DC, Berlin, Helsinki and Tokyo) as well as all nine Regional Offices and is expected that the strategy will be finalized before the end of 2018. Management stated that this will be used to provide a framework for RM strategies being developed at Country and Regional Office level and would help country and regional offices to develop a more structured approach to fundraising, with the possibility of setting up resource mobilization targets to meet their needs and monitoring the achievement of these objectives.</p> <p>Management also indicated that the MI publication is not stricto sensu a fundraising tool, but rather considered as a corporate document, or institutional “business card” that captures the variety of the Organization’s programming aspirations, as framed by the MIGOF.</p>	A resource mobilization strategy is being developed for the period 2018–2022.	Open	December 2018
2017 CERTIFICATION AUDIT GENEVA (17-CT-CH10-05)	We recommended that Management should develop a charter for the Ethics and Conduct office that outlines its clear mandate and goals, appointment of Ethics Officers, authority, responsibilities and reporting requirements of the Office.	Management took note of the recommendation and indicated that as all Organizations and Funds within the United Nations System use the Secretary General’s Bulletin of 30 December 2005, IOM will immediately start working on a similar document tailored to IOM operations and needs which will go through the internal unit coordination and cooperation process.	Funding has been made available for the recruitment of a consultant to help the Ethics and Conduct Office prepare a charter, and the recruitment process has started.	Open	July 2019

## ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Status	Planned date of completion
	S/22/CRP/1				
2017 CERTIFICATION AUDIT GENEVA (17-CT-CH10-06)	We recommended that Management should initiate proactive steps to raise funds through resource camping activities to address the funding gap and bring donors closer through a partnership arrangement to support emergency operations timely.	Management agreed with the recommendation and stated that a necessary revision of the Migration Emergency Funding Mechanism (MEFM) is envisaged. Management indicated that Administration is considering options through which additional, predictable resources may contribute to the MEFM in a way that would make it less dependent on ad hoc voluntary contributions and added that upon conclusion of this exercise, a proposal will be submitted to Member States for their consideration.	The Administration is exploring funding options to bridge emergency-related funding gaps. Donors continue to prefer to fund specific emergency operations as per their pre-defined or internal priorities, as opposed to funding the MEFM.	Open	August 2019
2017 CERTIFICATION AUDIT GENEVA (17- CT-CH10-07)	We recommended that Management as part of seeking donor support to complete this initiative, should also provide budgetary funding in the core budget to ensure successful deployment of the working tool which is scheduled for a global rollout in the second half of 2018.	Management agreed with the recommendation and indicated that it is committed to rolling-out the package, PRIMA for All, in 2018. Management added that to complement ongoing fundraising efforts, the Administration commits to accommodate funding shortfall within the core budget and already in 2018 budget revision, management is requesting Member States for a draw-down from the OSI reserve mechanism.	The Administration requested a draw-down from the Operational Support Income reserve as part of the review of the Programme and Budget for 2018. That request was approved by the Member States, and the funds were used in part to cover PRIMA funding requirements in 2018. The Administration continues to raise funds for PRIMA implementation.  PRIMA is in the final stages of development and testing, with user acceptance testing scheduled for late 2018 and a pilot scheduled for early February 2019 in Pretoria. Depending on funding availability, the roll-out is scheduled to be completed in September 2019.	Open	September 2019



## ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Status	Planned date of completion
	S/22/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 Administration has started work on a centralized financial coordination platform to address and identify appropriate solutions for managing information and escalation flows, so as to automate processes and enhance knowledge management. It is mapping business requirements and preparing feasibility scenarios. The system will be rolled out using a phased approach, with the first phase scheduled for completion at the end of April 2019.	Open	June 2020
2017 CERTIFICATION AUDIT GENEVA (17- CT-CH10-09)	Due to the capital outlay needed to reengineer/overhaul SAP implementation, we recommended that Management should perform a user assessment survey of the system application and develop a business case or a sustainability plan, including funding requirements, for the consideration of MS before the year 2025.	Management agreed with the recommendation and indicated that actions are under way to achieve the target of replacing SAP before 2025. It added that ICT has started the initial discussion at DRM level to prepare for the replacement of SAP and that this will be tabled during 2018 IT Advisory Board meeting and will be included in the budget review process.	In September 2018, the IOM IT Advisory Board was presented with a preliminary timeline for the migration from the existing SAP platform to a cloud-based SAP solution. Internal consultations continue, and the business requirements of transitioning to a new platform, the timeline and the resource needs of the implementation modules will be analysed in depth in 2019.	Open	December 2019

## ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Status	Planned date of completion
	S/22/CRP/1				
2017 CERTIFICATION AUDIT GENEVA (17- CT-CH10-10)	Considering the fact that IDF is intended to serve as a unique global resource for eligible MS to develop capacities in migration management, we urged Management to define activities MS/beneficiary can provide as a service in kind support to facilitate and strengthen the participatory process which is a critical input for achieving intended objectives of project implementation.	Management indicated that this recommendation can be reviewed during an IOM Development Fund evaluation proposed for early 2019 to assess if an upfront budget can be made available to facilitate consultations with stakeholders and governments. It explained that Project developments under IDF are normally initiated by Governments who submit a letter for the DG's consideration to address a specific migration need. The projects which are developed in response to the request are generally undertaken in close consultation with the Member States and coordinated by the Regional Offices where staff positions are covered by the core budget in support of the Country Offices.	The Administration will revert to this recommendation after the IOM Development Fund evaluation has been completed.	Open	March 2019
2017 PERFORMANCE AUDIT GENEVA (17-PE-CH10-04)	To keep a trail of all approvals given to offices on negotiations and agreements, we recommended that RMM should document and put on record all such approvals.	Management agreed with the recommendation and stated that communication of approvals are on record from all Offices that coordinate their local Air ticket Agreements. Management added that in addition to the RMM records, LEG Contract review team maintains all records of the agreements as well as the coordination with various units/Departments.	The Resettlement and Movement Management Division is reviewing all current providers, with a view to establishing an inventory of final agreements and an approval trail for new agreements.	Open	June 2019
2017 PERFORMANCE AUDIT GENEVA (17-PE-CH10-08)	We observed that the good practice of instituting Quality Control regimes in Amman has been useful and recommended that management should require all offices to put in place similar quality control regimes.	Management agreed with the recommendation and stated that RMM will study the Quality control regimes implemented in Amman and assess if similar practices exist in other offices. In 2018, management will focus on the training and deployment of the new iGATOR system to be completed by end of June 2019.	The Administration considers that this recommendation will be closed with the introduction of the new iGATOR system, which will include more quality control and monitoring reports and will therefore improve management of Ticket Order Records in Offices. Quality control mechanisms are to be incorporated into the system, making any manual processes redundant.	Open	December 2018

## ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Status	Planned date of completion
	S/22/CRP/1				
2017 PERFORMANCE AUDIT GENEVA (17-PE-CH10-09)	Some discrepancies in invoice fares submitted to AIS Manila and Airfares prices submitted to the offices delayed the payment process. We therefore recommended that management require all airlines to copy the Offices with the same Air ticket Invoices that have been submitted to AIS Manila instead of only the ticket price quotes.	Management agreed with the recommendation and indicated that RMM will undertake to train all Operations staff on the procedures of obtaining the fares from Amadeus or from the ticket documents; for the TOR creation. Training will be conducted throughout the rollout/deployment of the upgraded iGATOR system with them aim to be finalized by end of Dec 2018 for all Offices.	Staff will be trained in 2019 on how to obtain and verify fares to ensure airlines offer IOM the agreed fares.	Open	June 2019
2017 PERFORMANCE AUDIT GENEVA (17-PE-CH10-10)	To address concerns about duplication of TOR entries in the iGATOR, we recommended that management should undertake a system review of the iGATOR to address the concerns of duplication.	Management agreed with the recommendation and indicated that implementation is ongoing. Management added that the new system should be ready for deployment by April 2018 and the training and rollout to all Offices worldwide will be completed by end of December 2018.	The system is expected to have been developed by the end of 2018, followed by roll-out and training.	Open	June 2019
2017 PERFORMANCE AUDIT GENEVA (17-PE-CH10-11)	We recommended that management should train the remaining operations staff from offices who have not yet participated in the "Movement Systems Support on the job training".	Management agreed with the recommendation and stated that this will be implemented with the introduction of the new system and added that training of all Operations staff will be done in 2018. Management further stated that RMM will undertake to incorporate the Invoice settlement procedure as part of the iGATOR training.	With the deployment of the new iGATOR system, all iGATOR users will be trained in early 2019. At least one user will be trained in each Office, including in invoice settlement procedures.	Open	June 2019

## ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Status	Planned date of completion
	S/22/CRP/1				
2017 INTERIM AUDIT MANILA (17-IN-PH98-01)	We recommended that Management should review all the unliquidated advances and adopt an action plan which will ensure that the offices submit full liquidation documentation within a specified period. We also recommended that unresolved staff, travel and medical advances should be recovered from the staff in accordance with IOM's policies upon giving due written notice to the staff about such deduction.	Management agreed with the recommendation and indicated that a system enhancement has been introduced to address this issue in 2016 whereby apart from the periodic reviews performed by Regional Account Sections (which includes the staff open vendor items) the enhancement involves producing and distributing automated monthly staff vendor account statements for IOM staff members to verify their own vendor accounts, for completeness and accuracy and take timely action on any outstanding balances.	Long-outstanding advances are being reviewed and related process flows reinforced.	Open	December 2018
2017 INTERIM AUDIT MANILA (17-IN-PH98-05)	We recommended that Management should review the chart of accounts to include account definitions that are descriptive and instructive of the actual financial transactions of IOM. Management should also consider embedding a maintenance framework/guideline into standard business processes to ensure relevance of the chart of account.	Management agreed with the recommendation and stated that it is a priority for the Accounting Division. It indicated that preliminary work started in 2017 and will continue as time and resources allow. Management added that the policy on CoA revision and guidance on GL usage to offices, will be addressed as first priority in the CoA review process and will incorporate emerging donor and management financial information needs (e.g. CBI, Implementing Partner transfers and many others) as well as the necessary restructuring of material codes related GLs to better serve the various information needs.	Preparatory work has started on a comprehensive chart-of-account review, which will commence in 2019, once other related initiatives have been finalized.	Open	Dec 2019
2017 COMPLIANCE AUDIT KAMPALA (17-CO-UG10-01)	We urged management to obtain the necessary approval to dispose the assets to generate some revenue and also avoid cost of storage.	Management agreed with the recommendation and indicated that the Office is in process of finalising asset reconciliation for 2017, following which the selling/disposal of faulty and obsolete assets will take place before end of December 2017.	The Country Office in Kampala finalized the asset reconciliation in July 2018 and submitted a recommendation in the 2017 year-end report that the assets be disposed of and retired. The recommendation was approved and the obsolete and faulty assets are to be disposed of before 31 December 2018.	Open	December 2018

## ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Status	Planned date of completion
	S/22/CRP/1				
2017 COMPLIANCE AUDIT DAR ES SALAAM (17-CO-TZ10-03)	We recommended that the Office should develop a tracking data on client satisfaction and monitor contested results as a feedback towards project implementation.	Management agreed with the recommendation and indicated that it will address the challenges to ensure that client satisfaction would be paramount in the UKTB programme. Management added that the information sheet has also been revised recently to include more guidelines and to be more user friendly, whilst a client survey is planned during 2018.	Client satisfaction surveys are being prepared for implementation by the IOM Office in the United Republic of Tanzania in October 2018.	Open	October 2018
2017 COMPLIANCE AUDIT BEIRUT (17-CO-LB10-01)	We urged Management to continue with its efforts in ensuring that the Country Office obtains an agreement with the government of Lebanon to enable the office reinvest the savings from VAT exemptions into catering for migration needs.	Management explained that it was doing its best to finalize and sign an MoU with the Government as early as practicable. It indicated that the Office was working with the Ministry of Foreign Affairs, Ministry of Interior/General Security Department (GSD) and Office of the Prime Minister to draft the MOU and the response so far has been very positive but added that final approval was still under discussion.	The planned date of completion depends on when IOM officials can meet with the new government officials – who have yet to be appointed – and start negotiating VAT exemptions and other privileges and immunities.	Open	December 2019

## ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Status	Planned date of completion
	S/22/CRP/1				
2017 COMPLIANCE AUDIT YAOUNDE (17-CO-CM10-03)	We recommended that the Chief of Mission (CoM) should liaise with the Office of Legal Affairs at IOM Headquarters to dialogue with the Cameroon authorities to secure immunities for the Office.	Management intimated that they were having discussion with the Ministry of External Affairs and in May 2017, submitted an agreement to the Government and that the Head of Office met successively with the Minister of External Relations on 7 September 2017 and the Ministry of Common Wealth during the month of December 2017 to follow up on the file. Management added that the good collaboration with the national authorities has resulted in the creation by order No. 0717 of the President of the Republic dated November 2017 of a service in charge of relations with the IOM within the Ministry of External Relations. Also, the current Chief of Mission has been accredited by the national authorities and presented his letters of introduction at the level of the Ministry of Foreign Affairs in September 2017.	In May 2018, a representative of the Office of Legal Affairs met with officials from the Ministry of Foreign Affairs, with whom negotiations are ongoing. Further meetings are planned at IOM Headquarters in October 2018.	Open	June 2019
2017 COMPLIANCE AUDIT YAOUNDE (17-CO-CM10-02)	We recommended that the Office should prepare a BCP in accordance with IOM BCP Guidelines and if possible, conduct simulation exercises or testing of the BCP.	Management agreed with the recommendation.	The business continuity plan is being prepared and will be implemented in 2018. Pending its finalization, the main elements are already being implemented, to ensure continuity of operations and safeguard IOM resources.	Open	December 2018
2017 COMPLIANCE AUDIT YAOUNDE (17-CO-CM10-01)	We urged Management to update the assets register and ensure that all assets are tagged appropriately with unique codes to enable reliance to be placed on the records for informed decision making.	Management agreed with the observation and indicated that steps have been taken such as physical inventory and also writing to the Global Procurement Unit and the Regional Office for support to address the lapse.	Following the annual inventory, the IOM Office in Yaoundé is coordinating with central units for support to update the system and take the required action in relation to obsolete assets. It is also bar-coding all assets for physical identification.	Open	December 2018

## ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Status	Planned date of completion
	S/22/CRP/1				
2017 COMPLIANCE AUDIT YAOUNDE (17-CO-CM10-05)	We urged management to consider the recruitment of an IT support staff to assist in the management of the Office's IT system.	Management agreed with the recommendation and indicated that the process of recruiting an IT Assistant is in its final stages.	The Office expects to have the IT assistant on board in October 2018.	Open	October 2018
2017 COMPLIANCE AUDIT ABUJA (17-CO-NG10-01)	We urged Management to ensure that physical inventory on assets are carried out regularly to confirm accuracy and existence of the Organization's assets.	Management agreed with the recommendation and indicated that a dedicated staff has been assigned as the Asset Management Assistant to ensure regular updating of the asset register and to conduct physical verification of asset. The staff member started to work on the asset physical verification, updating of AMRs, tagging verified asset with QR-coded asset tags and requiring assignees to sign Asset Assignment Forms which was 85% completed for the existing Office assets (backlog) and the remaining 15% of the backlog targeted to be completed by 31 March 2018.	The Office in Abuja finalized verification of the backlog of previously acquired assets and continues to verify newly acquired assets. It aims to complete the exercise by December 2018.	Open	December 2018
2017 COMPLIANCE AUDIT KYIV (17-CO-UA10-03)	We urged the CoM to liaise with the Regional Director of Vienna and Headquarters to clearly develop operating guidance on the extent of cooperation and coordination.	Management agreed with the recommendation and indicated that the Office has been advocating and liaising for the promotion of IOM's global mandate and activities, as well as taking the necessary steps to reaffirm IOM's leading role on migration issues at the country level. It however, added that the establishment of standard operating procedures to define the extent of cooperation and coordination with other UN agencies in relation to migration issues will have to be discussed and agreed upon at the Global level.	The Country Office in Kyiv is regularly exchanging information with the Regional Office on this topic. This applies as much to IOM's involvement in cluster-related issues as to general coordination with the United Nations system and individual agencies.  On the global level, the Administration is reviewing the matter in terms of its role in the United Nations system and ongoing United Nations reform. Guidance is provided to offices on a case-by-case basis.	Open	July 2019

## ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Status	Planned date of completion
	S/22/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, RO will bring this observation to the attention of Head of ICT/SAP and liaise for enhancement of reporting modules in PRISM before the end of the current year.	Following initial contact and agreement with the ICT and PRISM support team, development work on the new reporting module in PRISM started in 2017. The technical team in Manila (PRISM support team) was established and the first blueprint of the report created in early 2018. The new reporting module (ZMSR) is now in place and several rounds of testing and feedback have been completed. The new reporting module is being finalized and is expected to be released in the near future.	Open	December 2018
2017 COMPLIANCE AUDIT VIENNA (17-CO-AT99-04)	We recommended that Management and the Head of Country Office, Vienna should liaise with IOM Headquarters with the view of pursuing a supplemental host country agreement with the Government of Austria to regularize the post legal status of the Office and grant full privileges and immunities accorded other intergovernmental organizations and their staff.	Management explained that in principle, the Austrian Federal Ministry for Europe, Integration and Foreign Affairs recognizes IOM's right for equal entitlements and treatment similar to the other UN agencies, according to the above mentioned Article, but the legal process to make this changes is long and require other parties, including Parliamentary involvement and endorsement. Management indicated that the Regional Director and the Head of CO Vienna will continue their negotiations with the Austrian counterparts, in coordination with LEG department and other relevant HQ units.	The Head of the Country Office in Vienna continues to liaise with IOM Headquarters with a view to ensuring that IOM is granted the same privileges and immunities as other organizations in Austria, reflecting the fact that it is now part of the United Nations system. Headquarters approval is being sought to open negotiations in coordination with the Office of Legal Affairs. The Country Office is hopeful that significant progress will be made in September 2018 and negotiations started with the host government.	Open	July 2019
2017 COMPLIANCE AUDIT VIENNA (17-CO-AT99-05)	We recommended that Management and the Head of Country Office, Vienna should liaise with Headquarters with the view to resolve these challenges to enable staff of IOM enjoy equal rights and privileges as their counterparts in the UN Family in Vienna.	Management agreed with the finding and stated that this is a challenge for IOM in Vienna and both RO and CO have been working together on this issue in the past months to resolve it. However, RO Vienna as well as the CO Vienna will continue their efforts in negotiations and liaison with the UN HQ in Vienna to ensure provision of full privileges and entitlements for IOM offices and their staff in Vienna.	Progress has been made, in cooperation with the United Nations Office at Vienna. All IOM staff were recently granted access to the Vienna International Centre as staff members. Significant progress has also been made on other issues, such as including IOM on United Nations mailing lists and access to meeting and conference facilities at the Vienna International Centre on the same terms as other United Nations agencies. Progress on other aspects of this finding is dependent on the host agreement with the Austrian Government.	Open	July 2019



## ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Status	Planned date of completion
	S/22/CRP/1				
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.	IOM is in the process of engaging a professional consultancy firm in 2017, to help study the feasibility of adopting the practice of issuing a Statement of Internal Control as part of its annual Financial Report, in the light of the Organization's decentralized nature and subject to funding constraints.	A high-level feasibility study was conducted on the implementation of the Statement of Internal Control at IOM, with due consideration for the Organization's decentralized structure. The study aimed to estimate the potential cost to IOM in terms of funding and additional resources, the time line and stumbling blocks. IOM has received the final consultancy report, which is currently being reviewed by the Administration.	Open	December 2020
2016 CERTIFICATION AUDIT GENEVA (16-CT-CH10-03)	We recommended that Management should develop funding strategies with the aim of fully funding the ASHI by creating an asset base instead of the "pay as you go" model for the Administrative part of the budget as well.	Management is conducting a review to ascertain what the options are for funding After Service Health Insurance (ASHI) liabilities under the Administrative Part of Budget. In this regard, the Council's earlier decision would need to be re-visited in order to determine whether conditions are currently such that the funding of ASHI of liabilities under the Administrative Part of the Budget could be reassessed.	The Administration is in the process of defining options to be proposed to the IOM governing bodies.	Open	June 2019

## ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Status	Planned date of completion
	S/22/CRP/1				
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.	Results-based management (RBM) is moving forward. The new RBM platform is being developed concomitantly with the new Project Information and Management Application (PRIMA) system and will bring significant improvements to this area. PRIMA will hopefully be completed by the end of 2018, while the RBM improvements are expected to be completed sooner.	RBM is being mainstreamed into the Organization's core functions. PRIMA, which is expected to enhance the integration of project information into financial planning and reporting, will soon be piloted and fully rolled out in 2019.	Open	September 2019
2016 CERTIFICATION AUDIT GENEVA (16-CT-CH10-06)	We recommended that Management should adopt a more comprehensive Knowledge Management framework and procedures aligned with the Organization's mandate, goals and objectives. These may be based on an assessment of current and future knowledge management needs and include measures for implementation.	Knowledge management remains a priority for IOM, and PRIMA will be central to achieving further progress in that regard. PRIMA has been partially implemented; full introduction will take another year or more, in part due to funding constraints.	The extensive review of knowledge management at IOM (Headquarters and regional and country levels), commissioned by the Office of the Director General in 2018, is currently in progress.	Open	September 2019
2016 CERTIFICATION AUDIT GENEVA (16-CT-CH10-08)	We recommended that Management should consider amending the treasury policy guidelines to include the submission of report to SCPF which could highlight any changes in the investment and forex management policy; levels of investments made during the period; investment performance; and suggestion of other investment portfolios.	The assessment of how to meet the requirements within the framework of current report submissions to the SCPF is in progress	The required report format was agreed and will be presented to the Standing Committee's first meeting in 2019.	Open	June 2019

**ONGOING RECOMMENDATIONS (continued)**

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Status	Planned date of completion
	S/22/CRP/1				
2016 CERTIFICATION AUDIT GENEVA (16-CT-CH10-09)	We recommended that Management should consider reviewing: the current RMF to include a systematic identification, review and prioritization of risks faced at both ROs/COs and Corporate/Headquarters levels; reporting timelines by risk owners; roles and responsibilities of line management staff and the risk committee; and the inclusion of risk maturity matrix. We also urged Management to leverage on its information technology to provide solutions which would ensure easy recording, analysis and monitoring at both operational and corporate levels to facilitate easy implementation in an integrated manner.	The current risk management function (RMF) includes the identification, review and prioritization of risks at Headquarters, Administrative Centres, Regional Offices and Country Offices. IOM risk management is currently being rolled out in Country Offices based on the priorities determined by the Risk Management Steering Committee. To accelerate the roll-out to all Country Offices, additional resources need to be allocated.	The RMF has been updated in line with the latest guidance in updated ISO 31000 and COSO (Committee of Sponsoring Organizations of the Treadway Commission) standards and framework. Systematic risk assessments are performed at Regional and Country Offices, and at Headquarters (at least annually). A process has also been established to review and monitor the quality of these assessments and risk mitigation plans, as these are not performed consistently across the Organization. However, given the size and scale of operations and the limited capacity in the RMF at Headquarters, the process will be introduced in phases, with priority given to complex or high-risk operations. In terms of IT tools, risk management is being integrated into the PRIMA project management tool, with roll-out planned for 2019. An additional tool will be used to integrate information from Headquarters and Country Offices with the information in PRIMA, thereby providing consolidated risk reporting for the Organization. This will be completed by the end of 2019.	Open	September 2019

## ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Status	Planned date of completion
	S/22/CRP/1				
2016 CERTIFICATION AUDIT GENEVA (16-CT-CH10-10)	We recommended that Management should conduct an independent assessment of the Organization's management and effectiveness, including its decentralized nature, to help improve the core structure funding mechanism and to build a new foundation for continuous improvement as well as keep pace with the increasing rate of earmarked activities going forward.	The principal means for strengthening the core structure are currently increased resources from the addition of new Member States and the continued conversion of the project overhead rate to 7 per cent. In addition, the Working Group on Budget Reform, which will have several meetings this year and next, is reviewing the core structure and its funding. Budget resolutions and regulations will be updated, and this is expected to help clarify and provide further flexibility on resource allocations. The Working Group will need time, but some results can be expected by the June 2018 SCPF. By that time, Management will also have further results to report on new Member States and conversion of the project overhead rate. Management is also making a significant investment in results-based management and indicators, with the support of Member States on enhancing management effectiveness. This process is already underway, as evidenced by the additional reports now being produced and distributed regularly to Member States on the subject.	Updated budget resolutions and regulations were adopted by the Standing Committee in June 2018. The Administration will pursue its discussions with Member States to identify sustainable funding for core structures.	Open	December 2018
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 continues to view this as an important concern, and considers that policies should be updated and coordinated. A post in the Office of the Director General has been assigned to support policy coordination, which should allow progress to be made. Greater clarity, and the shape of IOM's policy role, will hinge on the outcome of the negotiations on the global compact for regular, orderly and safe migration, expected in late 2018. It is expected that the global compact will outline the way forward.	The Office of Legal Affairs is leading the revision of IN/1 and has proposed a categorization of IOM official documents, including policies.	Open	December 2018

## ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Status	Planned date of completion
	S/22/CRP/1				
2016 CERTIFICATION AUDIT GENEVA (16-CT-CH10-13)	We recommended that Management should streamline its review procedures on year end activities on self-payer reimbursement and ensure that mission offices provide timely information on status of outstanding reimbursement fees. Management should also review its accounting procedures to provide guidance on self-payers who cannot be contacted for refund purposes and adopt timelines for the payment of refunds by field staff.	Central units regularly monitor and review accounts and streamline the monthly project checklist review process to include review of self-payer reimbursements and ensure timely information is received from Offices. The Financial Management Manual will provide additional guidance on the administration of self-payer activities, including refunds.	IOM central units continue to regularly and extensively monitor and review IOM's accounts and follow up with related Offices. The renamed Financial Management Rules and Procedures will provide additional guidance on the administration of self-payer activities.	Open	December 2018
2016 INTERIM AUDIT MANILA (16-IN-PH98-01)	We urged Management to activate the Budget AVC to ensure that budget holders/programme managers respond timely to budget utilization alert to enable them take appropriate action to operate within amounts allotted them.	The Budget Availability Control (AVC) alert functionality for projects under the Administrative Part of the Budget, Operational Support Income and the Operational Part of the Budget has been included in PRISM's priority list of enhancements for 2017. The required business specifications have been finalized with the technical working group. In addition, the quarterly budget update exercise conducted as an interim and complementary solution is still being implemented on a timely basis.	The official technical documentation is being drafted and finalized. The AVC go-live date will coincide with the launch of other system enhancements in September 2018.	Open	September 2018
2016 INTERIM AUDIT MANILA (16-IN-PH98-03)	We recommended that the Organization should develop a strategic asset management framework to incorporate all procedures and practices for acquisitions, operations and management of the Organization's assets and ensure efficient utilization.	The Finance Policy Officer position within the Accounting Division has been filled and the new Financial Management Manual, which includes a section on asset management, is expected to be released during the last quarter of 2017, pending internal approval, and rolled out in 2018.	The Financial Management Rules and Procedures (previously the Financial Management Manual), including a dedicated module on asset management, have been finalized and are currently being edited for final release.	Open	October 2018

## ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Status	Planned date of completion
	S/22/CRP/1				
2016 COMPLIANCE AUDIT WASHINGTON (16-CO-US10-01)	We recommended that Management should ensure that a resource mobilization strategy is developed, with the CoM providing guidance and oversight on its implementation and periodic review.	The IOM Office in Washington is currently revising its strategic plan, which will cover the period from 2017 to 2020. The plan will mirror the strategy of the Donor Relations Division and has three pillars: (a) reinforce partnerships with existing donors; (b) step up cooperation with non-traditional and multilateral donors, academia, civil society and the private sector; and (c) improve resource mobilization capacity. The Office conducted consultations with the Donor Relations Division to this effect and will hold a validation workshop in early 2018.	The strategic plan was revised and a consultation carried out with the Headquarters Monitoring and Evaluation Officer in April 2018. In parallel, on item (b) (multilateral donors), IOM negotiations with the World Bank culminated in May 2018 with the signing of a memorandum of agreement between the IOM Director General and the World Bank Vice President for Operations Policy and Country Services. The strategic plan for Country Offices with Resource Mobilization Functions will need to be further consolidated with the Donor Relations Division and other Headquarters units.	Open	December 2018
2016 COMPLIANCE AUDIT WASHINGTON (16-CO-US10-04)	We urged Management to put in place measures for professional skills development and training in resource mobilization for personnel.	The IOM Office in Washington is consulting with the Staff Development and Learning Unit (SDL) to devise a steady plan, access to e-learning and instructional technology to achieve professional skills development and training with respect to resource mobilization, subject to funding. It has also worked with Donor Relations Division (DRD) to coordinate and contribute to DRD-developed training tools and made staff members available to participate in DRD-led training.	The Office in Washington hosted the Head of the Talent Management Unit in April 2018. As a result, project development training specific to the United States was created and extended to personnel from the United States Refugee Admissions Program. The Office also met with the Heads of SDL and DRD. In coordination with DRD, it proposed to organize a webinar (in September-October 2018) on how to engage USA for IOM in fundraising in the United States, using materials produced by USA for IOM. The webinar will complement the DRD webinar series on private sector engagement and due diligence when working with the private sector. Webinars are also being organized for IOM and World Bank field personnel jointly with the World Bank, as a follow-up to the recently concluded memorandum of agreement.	Open	December 2018

## ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Status	Planned date of completion
	S/22/CRP/1				
2016 COMPLIANCE AUDIT OTTAWA (16-CO-CA10-01)	We recommended that Management should pursue a host country agreement with the Government of Canada to enable the Office enjoy full privileges and immunities as other intergovernmental organizations.	Management continues to follow up with the Government of Canada on a regular basis. In December 2016, the Director General sent a letter to the Permanent Representative of Canada to the United Nations Office in Geneva that followed on the letter sent by the Chairman of the IOM Council in October 2015 seeking support for an improvement in the privileges and immunities granted to IOM in Canada. On 11 August 2017, a further letter was sent by the Chairman of the Council to the Permanent Representative of Canada. The process is expected to take some time.	Several high-level meetings were held with Canadian counterparts, including in Canada. Discussions are ongoing. At this stage, no concrete outcome has been reached.	Open	December 2019
2016 COMPLIANCE AUDIT OTTAWA (16-CO-CA10-02)	We recommended that in view of the widening scope of services after the closure of the Toronto Office, as well as the importance of activities and negotiations with other stakeholders in Canada, the Liaison Office should be re-evaluated for a possible upgrade to a Country Office with the required resources to underline Canada's contribution towards IOM migration initiatives. We also urged Management to develop a strategic or action plan, using results based management as a planning, reporting and evaluation tool.	Please refer to the update provided under 2016-CO-CA10-01.	Please refer to the update provided under 2016-CO-CA10-01.	Open	December 2018

## ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Status	Planned date of completion
	S/22/CRP/1				
2016 COMPLIANCE AUDIT OTTAWA (16-CO-CA10-03)	We recommended that the Office should be strengthened technically and staff resources increased to achieve full-fledged substantive focus in liaising with Canada on behalf of the Organization and reach out to potential partners to seek opportunities that remain untapped in Canada.	Please refer to the update provided under 2016-CO-CA10-01.	Please refer to the update provided under 2016-CO-CA10-01.	Open	December 2018
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.	The Diversity and Inclusion Officer has been recruited and will drive implementation of the workplan over the coming years. IOM also participates in the United Nations Working Group on the Implementation of the Standard Rules on the Equalization of Opportunities for Persons with Disabilities; it will consider the Working Group's recommendations once they have been finalized.	IOM now participates in the whole-of-UN working group on employment of staff with disabilities.	Open	December 2018
2015 PERFORMANCE AUDIT GENEVA (15-PE-CH10-17)	IOM may devise performance evaluation indicators for each category of consultancy and their functional competencies.	Management constantly reviews all policies relating to contract types, including IN/84 (consultants). The revised policy will include performance indicators for evaluation of consultants and guidelines for terminating or not renewing the contract of an underperforming consultant.	Revised IN/84 has been drafted and is currently the subject of consultations.	Open	December 2018
2015 PERFORMANCE AUDIT GENEVA (15-PE-CH10-20)	IOM may consider the adequacy of documentation where decisions are taken under delegated authority to mitigate associated financial and other risks.	A new draft policy on delegation of authority has been submitted to the Office of Legal Affairs for review and issue in 2017.	The new instruction on human resources delegations of authority will be issued in the near future.	Open	December 2018



**ONGOING RECOMMENDATIONS (continued)**

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Status	Planned date of completion
	S/22/CRP/1				
2015 CERTIFICATION AUDIT GENEVA (15-CT-CH10-07)	The resolution of the problems faced in non-implementation of recommendations of internal audit may be addressed by the Management/Audit Advisory Committee so that corrective action envisaged under these recommendations could be taken.	Management continues to follow up on outstanding recommendations and will discuss the most difficult or persistent systemic ones at the next meeting of the internal Management Committee, which is chaired by the Director General.	The Administration remains committed to implementing internal audit recommendations. A number of outstanding recommendations relate to security enhancements, which require huge financial investments and are difficult to implement given the projectized nature of the Organization.	Open	December 2019
2015 CERTIFICATION AUDIT GENEVA (15-CT-CH10-08)	For better internal control and reference, IOM may continue its efforts to develop a one-point source for all financial and accounting guidelines, instructions and procedures.	Recruitment of the Finance Policy Officer within the Accounting Division has been finalized. This will expedite the Financial Management Manual project; initial key chapters will be released in 2017, pending internal approval, with the final roll-out in 2018.	The renamed Financial Management Rules and Procedures have been finalized and are currently being edited for final release.	Open	October 2018

## ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Status	Planned date of completion
	S/22/CRP/1				
2014 PERFORMANCE ICT AUDIT GENEVA (14-PE-CH10-05)	IOM may consider implementing better reporting mechanisms as a managerial tool.	PRIMA will manage all IOM projects across their full life cycle. As such, it will (a) facilitate the capture of project-related data and results, laying the foundation for aggregated reporting of statistical information to demonstrate the impact and value for money of IOM projects; (b) enhance IOM's capacity to systematically capture, monitor and report project links to strategic institutional frameworks and objectives; and (c) deliver a much-needed knowledge base to capture programmatic best practices, including operational and programmatic indicators, and facilitate easy access to and sharing of project portfolio information. Efforts have been made to raise the funds needed to roll out PRIMA Organization-wide internally; traditional donors have also been approached. Thanks to these efforts, the project recently received funding from an unearmarked voluntary contribution. At present, it still needs to mobilize USD 1.1 million for the global roll-out. PRIMA is scheduled to enter the pilot phase midway through the second quarter of 2018.	PRIMA is in the final stages of development and testing, with user acceptance testing scheduled for late 2018 and a pilot scheduled for early February 2019 in Pretoria. Depending on funding availability, roll-out is scheduled to be completed in September 2019.	Open	September 2019
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.	The ICT Division continues to raise internal awareness of the need for funding to implement compliance with ISO 27001. It aims to increase maturity levels in information security and improve its security position in compliance with ISO 27001 by 2020. In support of this, it recently upgraded the backup system in the Manila Administrative Centre.	Progress continued to be made on information security initiatives, with secured funding of USD 1.8 million for 2018 and the creation of 13 IT security posts at Headquarters and in the Manila and Panama Administrative Centres. In 2019, the ICT Division will initiate baseline preparations for ISO 27001 certification, with specific funding requests to initiate compliance processes during 2019 and 2020. The Headquarters backup solution was upgraded with a larger capacity duplication solution, new backup server implementation, and an expanded storage network (SAN).	Open	December 2020

## IMPLEMENTED RECOMMENDATIONS

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Status	Planned date of completion
	S/22/CRP/1				
2017 PERFORMANCE AUDIT GENEVA (17-PE-CH10-01)	To ensure the good practice of having all agreements valid, we recommended an early review of the soon to expire Agreements.	Management agreed with the recommendation and stated that there is an ongoing process to review and track the expiry date of the agreements and IOM does have mechanisms in place to initiate negotiations prior to lapsing. Normally IOM does not reach the end of the agreement without the airline extending the validity as this would result in not being able to purchase tickets. Management added that the existing agreements ends at different times and the renewal is in the interest of both parties. Should the Agreement not be renewed, management would initiate procurement processes to seek an alternative provider.	The Administration considers that this recommendation closed, as it continues to review fares, seat availability and service quality with airlines, while ensuring that all agreements are either renewed or extended by the final expiry date.	Closed	July 2018
2017 PERFORMANCE AUDIT GENEVA (17-PE-CH10-02)	To ensure that all airlines that have agreement with IOM have a good safety rating, we recommended that management should obtain and update airline safety rating on their portal.	Management explained that the UN Airline Safety rating is obtained from UNDSS and as external party not in IOM's control. Management acknowledged the important aspect of safety, but indicated that there are various other International bodies such as IATA, ICAO as well as Governments who monitor Airlines Safety, and if lacking, then Airline operations would be halted. Management added that the lapse of the UN rating list cannot be used as the sole determining factor of the safe use of an Airline, but will make all efforts to coordinate with the IOM security team, who in turn obtain the rating sheet from UNDSS as well as establishing the safety record at the time of negotiating agreements.	The Administration considers that this recommendation closed, given that the IOM Security Officer, in his capacity as the air safety focal person, has been in discussion with the United Nations aviation unit, which promised to provide the safety rating list in a timely manner. At present, the current list and updates are received on time.	Closed	July 2018

## IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Status	Planned date of completion
	S/22/CRP/1				
2017 PERFORMANCE AUDIT GENEVA (17-PE-CH10-03)	To minimize the inconsistencies that arise out of the use of different contract agreements, we recommended that RMM put emphasis on adopting IOM standard conditions.	Management indicated that through the IOM procurement procedures, all new Agreements are now issued following the Standard Template and for Air tickets, IOM legal department has put in place the mechanism to ensure that all Air ticket Agreements are reviewed by RMM. Management added that the procedure will be applied for all new Agreements, and for old agreements as and when they are renewed. Management considers this recommendation closed as vendor procurement is an ongoing process	The Administration considers this recommendation closed, as IOM requires that all contracts follow the standard contract templates provided by the Office of Legal Affairs. Any exceptions thereto are reviewed by the legal contract review team, ensuring that the terms and conditions provided by the respective airline are favourable to IOM.	Closed	July 2018
2017 PERFORMANCE AUDIT GENEVA (17-PE-CH10-05)	To enable RMM monitor the escort activities and operations of offices with regards to movement of migrants, we recommended that RMM should require a report on all escorted movements whether or not there were issues.	Management agreed with the recommendation and indicated that RMM will establish a procedure to collect and consolidate all operational escort reports. Management added that RMM escort focal point is in the process of revising the escort policy which also highlights the need for training and once this is implemented, they will have the proper framework to obtain the reports from offices and that this should be in place by end of June 2018.	The Administration considers this recommendation closed, as respective procedures are in place at Office level. A review of the number of escorts used across IOM operations showed that it would be neither feasible nor practical for the Resettlement and Movement Management Division to receive all reports. Sufficient controls are in place to ensure escorts provide the required reports through the expense claim settlement procedure, which requires that reports be filed before payment is made.	Closed	July 2018
2017 PERFORMANCE AUDIT GENEVA (17-PE-CH10-06)	To ensure that all payments are controlled and made through AIS Manila and also for all other offices to benefit from the global agreements, we recommended that, RMM consolidates all the agreements into a global cooperate account.	Management agreed with the recommendation and stated that they will aim at consolidating the Agreements for Regional Airlines serving various international destinations, excluding Travel Agents and Domestic Airlines that operate in a specific country. Management added that RMM will seek to expand the pool of global Agreements but the use of local agreements cannot be excluded. Management targets to include regional agreements by end of December 2018.	The Administration considers this recommendation closed, as all future global agreements will be consolidated on renewal and agreements reached by Offices added as they are concluded.	Closed	July 2018

**IMPLEMENTED RECOMMENDATIONS (continued)**

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Status	Planned date of completion
	S/22/CRP/1				
2017 PERFORMANCE AUDIT GENEVA (17-PE-CH10-07)	To enhance the ability of offices to manage group bookings, RMM should set timelines for training all operation staff involved in movement on the use of the AMADEUS and all other movement tools.	Management agreed with the recommendation and indicated that the MiMOSA – Amadeus group booking feature will be rolled-out to all IOM offices by end of February 2018.	The MiMOSA-Amadeus interface has been implemented and rolled out to all Offices.	Closed	February 2018
2017 PERFORMANCE AUDIT GENEVA (17-PE-CH10-12)	To minimize the human errors and to ensure that the problem of operational staff deferring entries which subsequently affect efficiency in the processing of Invoices and tracking of refunds, we recommended that management should put in place measures to ensure proper reconciliation between booked movement and Purchase Orders.	Management agreed with the recommendation and indicated that this has been requested as part of the Quality Control reports of the new system and will be included in the system deployed by end of April 2018.	The Administration considers this recommendation closed, as the ticket order record (TOR) reconciliation report has been incorporated into system development, so that MiMOSA reservations will be matched with iGATOR TORs, allowing discrepancies to be identified. This will ensure that Office managers maintain control and monitor the quality of data in an efficient and effective manner.	Closed	July 2018
2017 INTERIM AUDIT MANILA (17-IN-PH98-02)	We recommended that management should liaise with offices to ensure that the baseline due dates are provided for the guarantee deposits, showing the expected date the money will be due to IOM. Management should also develop guidelines, highlighting the roles and responsibilities of each stakeholder involved in the process as well as negotiate for a waiver on guarantee deposit where possible.	Management agreed with the recommendation to leverage on its privileges and immunities provided by host countries, but indicated that challenges are faced especially in remote areas where vendors do not recognize such P&Is per se. For those who do, immunities could be a serious impediment to business negotiation as they are fearful of not being able to take legal action against IOM, which could prompt even higher guarantee amounts.	The Administration considers this recommendation closed, as 83 per cent of all active guarantee deposits include the respective baseline (due) dates. The Administration is coordinating with 12 Offices to update the remaining baseline dates accordingly.	Closed	September 2018

## IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Status	Planned date of completion
	S/22/CRP/1				
2017 INTERIM AUDIT MANILA (17-IN-PH98-03)	We recommended that Management should develop a policy or guideline on unidentified deposits to include the period of holding the amount in a suspense account before they are journalized. Management should also develop appropriate mechanisms to identify unapplied deposits and clear such items promptly, including receipts relating to periods prior to 2017.	Management agreed with the recommendation to develop guidelines with regards to unidentified deposits. It however, indicated that within the funding agreement template, IOM requires that donors specify a unique reference number to facilitate identifying the incoming deposit, but there are cases where deposits are received without the requested number, which results in time spent by Revenue to investigate and identify the donor and/or project for allocation.	IOM requires that donors specify a unique reference number to facilitate identification of the incoming deposit, and the relevant guideline is available on the IOM intranet. It should be noted that uncleared unidentified deposits amounted to approximately USD 200,000 at 31 December 2017, which is low considering the number of transactions processed by IOM. Central units continuously monitor and follow up unidentified deposits for clearance.	Closed	July 2018
2017 INTERIM AUDIT MANILA (17-IN-PH98-04)	We urged Management to evolve innovative strategies for recovery of outstanding assessed contributions and make sustained efforts to collect the funds in a timely manner. Again, Member States should be encouraged to continue with renewed determination and commitment to timely payment of assessed contributions to support the organizational activities.	Management agreed with the recommendation, and indicated that two member states completed their repayment plans in 2017. It added that the current outstanding assessed contributions as at mid-December 2017 improved to CHF 6,086,114 and for 2016 and prior years to CHF 3,794,437.	The Administration considers the recommendation closed in view of the Director General's repeated appeals for timely settlement of assessed contributions and/or conclusion of a payment plan by Member States.	Closed	July 2018
2017 COMPLIANCE AUDIT KAMPALA (17-CO-UG10-02)	We recommended that the Chief of Mission should ensure that annual procurement plan that is aligned to the approved projects budget of the Office is prepared to foster prioritization of procurement needs.	Management agreed with the recommendation and stated that the Office has in the past been primarily involved in capacity building activities in support of government, which involved limited procurement. Recent projects have required larger volume of procurement and the Office has put in place necessary measures to monitor these transactions including training planned for project staff/units.	Annual procurement plans aligned with project activities were implemented for all new projects and uploaded effective January 2018. This is now part of the Office's mandatory checklist for project creation.	Closed	January 2018

**IMPLEMENTED RECOMMENDATIONS (continued)**

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Status	Planned date of completion
	S/22/CRP/1				
2017 COMPLIANCE AUDIT KAMPALA (17-CO-UG10-03)	We recommended that the Chief of Mission should ensure that the contract register is regularly updated by the Procurement Officer.	Management agreed with the recommendation and indicated that the CoM will oversee the regular updating of the contract register for effective allocation of resources and to improve the incoming procurement activities. It added that additional measures will be implemented in line with IOM's new contract management system to be rolled out in January 2018 which is expected to help mitigate the aforementioned gaps.	Contract register tracking has been implemented and is regularly updated.	Closed	January 2018
2017 COMPLIANCE AUDIT ABIDJAN (17-CO-CI10-02)	We recommended that the CoM should ensure adherence to the provisions in the Procurement Manual on procurement procedures.	While agreeing with the recommendation, management indicated that due attention will be paid to ensuring full adherence to procurement rules in the future and added that in this regard, an RMO and logistics and procurement assistant have been hired in August 2017.	The procurement function has been strengthened with the appointment of a Logistics Officer to ensure compliance with the Procurement Manual and procurement rules.	Closed	June 2018
2017 COMPLIANCE AUDIT ABIDJAN (17-CO-CI10-01)	We urged the Chief of Mission (CoM) and the Resource Management Officer to strengthen controls and ensure regular monitoring and updating the fixed assets register. The CoM should also investigate the loss and ensure that measures are put in place to prevent future recurrence.	Agreeing with the recommendation, management stated that efforts have already been made to process physical inventory and assets reconciliation and that one of the top priorities for new key management staff of the CO is to have an accurate assets list in the system. Management added that a logistic and procurement assistant has been hired, and a TDY from IOM Niger took place to support the office and further support from the Regional Office (RO) and other offices will be sought to regularize the assets situation.	Following the appointment of the Logistics Officer, the Office completed the physical inventory and submitted a report to the Asset Accounting Central Unit, on the advice of which it is taking appropriate action. In addition, the Logistics Assistant has received training to ensure accurate recording of assets.	Closed	June 2018

## IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Status	Planned date of completion
	S/22/CRP/1				
2017 COMPLIANCE AUDIT DAR ES SALAAM (17-CO-TZ10-02)	We recommended that Management should double its efforts in pursuing recovery of the VAT receivables.	Management agreed with the recommendation.	The Administration considers the recommendation closed, as IOM is making every effort to recover VAT receivables. The Office has held several meetings with the revenue authorities; it has received some refund notifications and is awaiting the remittances.	Closed	June 2018
2017 COMPLIANCE AUDIT DAR ES SALAAM (17-CO-TZ10-01)	We urged Management to strive for early release of funds by donors and timely upload of project budget to curtail overspending and spending without budget lines in the future.	Management agreed with the recommendation and indicated that, the overspending and spending without a budget line were occasioned by delayed release of funds by the donor and delayed uploading of the budget into PRISM respectively.	The IOM Office in Dar es Salaam implemented the recommendation to the greatest extent possible and coordinates with Headquarters departments, when necessary, on projects for which funds have yet to be released, to ensure operations are not at risk.	Closed	July 2018
2017 COMPLIANCE AUDIT YAOUNDE (17-CO-CM10-04)	We urged the CoM to request for approval to recruit a personnel to improve on the staffing situation of the Office to ensure that segregation of duties is strengthened.	Management agreed with the recommendation and indicated that they have planned to recruit one more procurement and logistics assistants as well as one administration assistant to ensure effective segregation of duties.	The IOM Office in Yaoundé recruited one Procurement and Logistics Officer (international staff), two Administrative and Finance Assistants and two Procurement Assistants, thereby ensuring clear segregation of duties.	Closed	July 2018



**IMPLEMENTED RECOMMENDATIONS (continued)**

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Status	Planned date of completion
	S/22/CRP/1				
2017 COMPLIANCE AUDIT ABUJA (17-CO-NG10-04)	We recommended that the Project Managers should be made to give the Human Resource Unit a minimum of four weeks' notice for the engagement of the services of consultants. This will enable the HR Unit follow due process to ensure fairness and competitiveness in the recruitment of consultants.	While agreeing with the recommendation, management indicated that in cases where the consultants were hired for the L3 emergency response activities, fast track recruitments were done in line with L3 emergency SOPs to ensure immediate appointment of consultants for the surge activities, in which case no advance planning or sufficient notice can be provided. Management added that all the recruitment processes were well justified even if not in all cases done on a competitive basis and that IOM Nigeria will in the future aim for competitiveness in the recruitment process where possible, in line with the rules, regulations, SOPs and strategies.	The Administration considers this recommendation closed as the IOM Office in Abuja emphasized that it would in future follow a competitive recruitment process for consultants, in line with IOM rules, regulations, standard operating procedures and strategies.	Closed	July 2018
2017 COMPLIANCE AUDIT ABUJA (17-CO-NG10-02)	We recommended that the CoM should reorganize the Procurement Unit and engage additional staff to enhance effective segregation of duties as well as supervision in the procurement functions at the other offices located in Lagos, Maiduguri and Yola.	Management agreed with the recommendation and indicated that a procurement officer from another Office on a TDY assisted the Office to assess its business process of the Procurement Unit to make it fully compliant with the Organization's Procurement Policy (IN/168 rev. 2). Management added that a procurement instruction, which is fully compliant with IN/168, has been prepared to streamline the procurement processes and ensure that all procurement transactions are fully compliant to IN/168.	The procurement/logistics unit at the IOM Office in Abuja has been reorganized and adequately staffed. Thanks to the recruitment of the Procurement/Logistics Officer and national staff in 2018, the roles of staff members have been properly segregated and clearly defined, and procurement/logistics functions decentralized from the main office to the sub-offices. The Office continues to reassess the need for additional staff and staff training, in order to promote capacity in all sub-offices.	Closed	July 2018

## IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Status	Planned date of completion
	S/22/CRP/1				
2017 COMPLIANCE AUDIT ABUJA (17-CO-NG10-03)	We recommended that the Office should conduct vendor evaluation as stipulated in IN/168 to ensure a better working relationship with the vendors to mitigate noncompliance and achieve overall efficiency in terms of value for money.	Management agreed with the recommendation and stated that vendor evaluation procedures have been included in the process adjustments introduced within the draft Instruction on Procurement for implementation. Management added that this included specific steps to be undertaken by the Office in pre-qualifying vendors, especially for large procurement requirements, in order to ensure that the Office will receive bids from bidders who have the necessary credentials, experience and financial capability to implement the project.	The Administration considers this recommendation closed, as the IOM Office in Abuja has adopted the practice of vendor evaluation for all new vendors engaged by the Organization. Effective July 2018, all new vendors have been evaluated. Existing vendor files have also been evaluated post facto for all the vendors created since January 2018. All vendor creations and the vendor verification physical archive are now well maintained.	Closed	July 2018
2017 COMPLIANCE AUDIT KYIV (17-CO-UA10-01)	We urged Management to enhance its internal controls by providing tracking devices on vehicles assigned to transmit cash collected from the medical health service centers.	Management agreed with the recommendation and indicated that it has been fully implemented by the Office in January 2018. The GPS tracking devices were installed in all vehicles operating in Kyiv to enhance internal controls and strengthen security while transmitting cash collected from the medical health facilities.	Implemented as reported in the management response to the recommendation.	Closed	January 2018
2017 COMPLIANCE AUDIT KYIV (17-CO-UA10-02)	We urged Management to establish a resource mobilization action plan which will ensure a coordinated approach towards addressing funding gaps and ensure available resources to support project/programme development initiatives. We also recommended that the CoM should liaise with RO Vienna and Head of ICT to develop a business case to enhance the results matrix monitoring tool which can be adopted and integrated as an Organizational wide tool.	Management agreed with the recommendation and indicated that in line with IOM ICT strategy, a project management tool, PRIMA for ALL is under development to be used by all IOM Offices worldwide which will enhance the monitoring of results. With regards to the recommended adoption of a resource mobilization action plan, the Office has partially implemented the Resource Mobilization plan, which will be an integral part of the Office' Strategy under development. As mentioned, the final version of the Office Strategy will be available latest by end of March 2018.	The Resource Mobilization Action Plan has been developed as an essential part of the IOM Ukraine mission strategy for 2018–2019, adopted in July 2018. It will enable the Office to carry out its activities efficiently, sustainably and coherently, thereby expanding the scope of its work and enhancing its reputation. The Office aims to use current funding opportunities actively and strategically, and concurrently to identify and explore opportunities from non-traditional and emerging donors. It will thereby reinforce and diversify its funding base and further improve its sustainability in the longer term.	Closed	March 2018

## IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Status	Planned date of completion
	S/22/CRP/1				
2017 COMPLIANCE AUDIT KYIV (17-CO-UA10-04)	We recommended that in view of the widening scope of service activities undertaken by the CO Ukraine, the CoM should develop a strategic or action plan, using results based management framework to serve as a planning, reporting and evaluation tool for the Office.	Management agreed with the recommendation and stated that although an Office strategy and respective work plan was not available at the time of the external audit, IOM Ukraine has started planning for the development of an Office Strategy which should be available latest by end of March 2018.	In July 2018, the IOM Office in Kyiv adopted a mission strategy plan for 2018–2019 that outlines its programmatic priorities in the context of the country’s current migration realities. The plan is based on both challenges and anticipated developments in the field of migration in Ukraine and provides a roadmap for limiting those challenges and maximizing opportunities, with a view to bolstering IOM’s position as the leading agency on migration issues in Ukraine for the period 2018–2019.	Closed	March 2018
2017 COMPLIANCE AUDIT VIENNA (17-CO-AT99-02)	We recommended that Management should adopt a data collection and tracking system that is tied to the standardized project cycle to ensure timely gathering of information on programmes and projects in the Region and conduct M&E activities in line with the expectations of donors and Member States.	Management agreed with the observation and stated that the RO is working on various measures to improve information collection on evaluation plans through sub-regional conference calls with Offices (organized periodically by the Regional M&E Officer together with the RPDO), and the development of a network of M&E focal points that can provide periodic updates (to be consolidated by the end of 2017). Additionally, the RO will also plan to add evaluation information to the existing project endorsement database by the end of 2017.	The IOM Regional Office in Vienna has put in place various measures to improve data collection on evaluation plans: (i) evaluation information fields were added to the existing project endorsement database in February 2018, as recommended, to track “projects earmarked for evaluation across COs”; (ii) the Regional Monitoring and Evaluation (M&E) Officer consolidated a network of regional M&E focal points in April 2018 (when focal point designation(s) were confirmed for all Offices), and all focal points were then added to the “RO Vienna M&E Focal Points” mailing list; (iii) with the support of the M&E Focal Points, the Regional M&E Officer compiled a list of all evaluation plans in the region in April 2018. This list will be periodically updated using information from the project endorsement database and from the M&E Focal Points. Taken together, the above actions constitute the establishment of the recommended “data collection and tracking system tied to the standardized project cycle, to serve as the basis for project managers in COs to liaise with RO M&E”.	Closed	December 2017

**IMPLEMENTED RECOMMENDATIONS (continued)**

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Status	Planned date of completion
	S/22/CRP/1				
2017 COMPLIANCE AUDIT VIENNA (17-CO-AT99-01)	We urged Management to timely develop a media and communication strategy to facilitate timely communication by leveraging on modern technologies and maintain viable relationship with other stakeholders on Regional activities.	Agreeing with the recommendation, RO Vienna has developed a media strategy which was endorsed by MCD team in headquarters in late December 2017 with four main action areas: Support to Offices, Communications at the RO, Product Development, and Liaison/External Relations. Management added that work began on the RO website at the end of September 2017, immediately after the External Auditors' visit and was technically completed by end December 2017. Fine tuning and adjustments were finished in January 2018 and the website officially went live in mid-February at rovienna.iom.int and it is being updated on a daily basis.	The Regional Office in Vienna developed a media strategy that was endorsed by the Media and Communications Division (MCD) at Headquarters in late December 2017. The strategy has four main action areas: support to Offices, communications at the Regional Office, product development, and liaison/external relations. These four action areas also provide a framework for the Senior MCD Officer to report back to the Administration. Work began on the Regional Office website in late September 2017, immediately after the External Auditor's visit, and was technically completed at the end of December 2017. Fine-tuning and adjustments were finished in January 2018 and the website officially went live in mid-February at rovienna.iom.int. It is updated daily and has so far had over 13,000 page views. The associated Twitter account has registered over 80,000 engagements.	Closed	February 2018

## IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Status	Planned date of completion
	S/22/CRP/1				
2016 PERFORMANCE AUDIT GENEVA (16-PE-CH10-04)	To assess IOMs readiness to provide essential services during and after an incident, Management should ensure that the BCPs are completed and subjected to the required tests at all levels: i. Departmental ii. Office /mission, and iii. Global	Existing and updated Business Continuity Plans (BCP) are included in the internal audit reports on Offices worldwide. Individual BCPs were tested by the respective Offices and Headquarters departments (Human Resources Management (HRM), Information and Communications Technology (ICT) and the Staff Security Unit (SSU)) in October 2016 and May 2017. The ICT Division conducts an annual disaster recovery simulation every November that taps the Administrative Centres in Manila and Panama. BCP testing for the SSU was designed for prolonged emergency or crisis scenarios that require the deployment of SSU administrative and finance staff from Manila to Headquarters. Plans are being made to test the BCPs of all other Headquarters departments, overcoming the challenges specific to the departments concerned. Recommendations were made for BCP testing during long holidays, to test remote work, and table-top exercises. HRM, ICT and SSU will continue testing their respective BCP annually; all other departments will complete their tests before the end of 2017.	In order to test the existing Headquarters BCP (last updated in October 2017), the Office of the Director General (ODG), in coordination with SSU, finalized a concept note on a scenario-based desktop simulation exercise. The Chief of Staff informed the Senior Management Team of the intention to conduct the exercise and ODG sent out an email proposing a date (in April 2018) and a finalized list of participants from the Crisis Management Team. ODG then spearheaded the exercise and drafted an evaluation report with recommendations for a revision of the BCP.	Closed	April 2018
2016 CERTIFICATION AUDIT GENEVA (16-CT-CH10-07)	We recommended that Management should initiate amendment discussions with Council to consider the option of utilizing the Contingency Reserve to bridge financing of migration activities in a more effective manner towards the achievement of organizational objectives.	The Working Group on Budget Reform will take up the matter during the second half of 2017.	The Administration submitted the proposal for merging the contingency reserve with the Operational Support Income reserve (see WG/BR/2017/7 and WG/BR/2018/1) to the Working Group on Budget Reform.	Closed	Feb 2018

## IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Status	Planned date of completion
	S/22/CRP/1				
2016 INTERIM AUDIT MANILA (16-IN-PH98-02)	To ensure generation of timely and accurate accounting and management information for decision making and also leverage on the Organization's investment made in the PRISM accounting system, we recommended that the Heads of ACO and Treasury should liaise with PRISM Technical Support to analyze the re-engineered business process and design a solution to enhance operational effectiveness and efficiency in generating financial reports.	The new PRISM report is now complete and tested. The Treasury Division is making progress on how best to incorporate the data from project balances and cash data to obtain an accurate dashboard on net foreign exchange exposure positions.	The report is being used actively to monitor foreign exchange positions on the balance sheet.	Closed	January 2018
2016 COMPLIANCE AUDIT WASHINGTON (16-CO-US10-05)	We urged Management to explore ways of broadening the concept of due diligence by instituting a risk management strategy to monitor the process of identifying and reviewing the risks associated with resource mobilization.	The IOM Office in Washington has been implementing and formalizing the IOM due diligence process in relation to cooperation with the private sector. Training requested from the Chief Risk Officer at Headquarters is scheduled to take place during the first half of 2018.  In cooperation with the Donor Relations Division, the Office contracted a consultancy firm to promote outreach and build institutional capacities for private sector engagement and fundraising, on behalf of IOM programmes worldwide. The firm developed the "Private Sector Fundraising and Communications Plan", which includes capacity-building for the period from August 2017 to August 2019.	The Chief Risk Officer facilitated risk assessment of the Country Office with Resource Mobilization Functions in January 2018. A risk register created during the assessment will be used to revise the country strategy and workplans for addressing priority risks. The register will need to be regularly updated and treatment plans closely followed up.	Closed	January 2018

**IMPLEMENTED RECOMMENDATIONS (continued)**

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Status	Planned date of completion
	S/22/CRP/1				
2016 COMPLIANCE AUDIT WASHINGTON (16-CO-US10-06)	We recommended that Management should institute a Knowledge Management mechanism to document lessons learnt and good practices and policies that yield the most desired results to improve its efficiency and effectiveness.	In order to ensure it has sufficient knowledge management capacity, the IOM Office in Washington has issued a vacancy notice for the position of project monitoring officer. The incumbent's main tasks will be to develop standard monitoring tools and monitor select programmes, so as to help document and capture the results of regional programmes run by the United States Bureau of Population, Refugees and Migration (PRM). He/she will strengthen the capacities of both PRM and IOM to monitor implementation of such programmes and to better capture, develop, share and effectively use the knowledge thus gained. He/she will support and supplement the work currently being done within the Global Knowledge Management Project, which is funded by the PRM Office of Population and International Migration. The position is expected to be filled by early 2018.	With respect to cooperation with the USAID Office of Foreign Disaster Assistance (OFDA), the IOM Office in Washington developed Rapid Response Fund (RRF) implementation guidelines, which were finalized in July 2018 and will be updated annually as needed. The guidelines were made available throughout IOM in August 2018, to provide Offices currently implementing RRF programmes and those interested in doing so with useful tools for internal and external use and circulation. IOM has been using the RRF, which is funded by USAID/OFDA, in countries affected by emergencies, including natural disasters, to quickly mobilize resources for local and international service providers. To ensure swift implementation and coherence of legal instruments, the Office of Legal Affairs, the IOM Office in Washington and USAID negotiated a standard template for OFDA-issued contracts, with mutually agreed legal provisions to apply consistently to all awards.	Closed	August 2018

## IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Status	Planned date of completion
	S/22/CRP/1				
2016 COMPLIANCE AUDIT WASHINGTON (16-CO-US10-03)	We urged Management to consider organizing structured dialogues with donors on financing and create harmonized external communication and advocacy tools, to assist in long-term sustainability and prioritization. Management should also impress upon Member States or donors, the need for assurance of availability and timeliness of release or lodgment of promised funding to allow for a greater degree of certainty in predicting availability of funds for efficient planning and effective delivery of programmes and projects.	The IOM Office in Washington is working with its partners on long-term programming guidelines aimed at building a coherent vision for the purpose of developing long-term programmatic strategies. To that end, it has engaged in regular and annual consultations with donor management and programme officers, the Migrant Assistance Division at Headquarters, regional programme coordinators and regional thematic specialists.	The guidelines were developed and shared at Headquarters, with the Migrant Assistance Division, networks of regional thematic specialists and current project management sites. The ensuing follow-up calls resulted in proposals for a Western Hemisphere project (created by consolidating the existing Caribbean and Central America projects), an Africa project (consolidated North, West, Horn of and Southern Africa projects), and a Western Balkans and Asia Project (consolidated East Asia, Central Asia and Mekong projects). The guidelines specifically included the roll-out of the Migrants in Countries in Crisis Initiative as part of the emergency pillar of regional programmes and the broadest possible application of migration governance indicators. All the proposals have been finalized and are in the final stages of processing for funding.	Closed	June 2018
2016 COMPLIANCE AUDIT TOKYO (16-CO-JP10-06)	We recommended that future agreements should be rendered or translated into the official language of the Organization to facilitate appropriate reviews by third parties who may not understand the Japanese language.	There is a huge demand for translation at IOM, and response times are sometimes limited by resource constraints. The IOM Office in Tokyo has requested additional funding for translation costs from 2018 Operational Support Income and is awaiting confirmation in the Programme and Budget for 2018. For an office fire and liability insurance policy, it turned out the translation costs were disproportionate and none of the insurance companies agreed to sign an IOM cover letter drafted by the Office of Legal Affairs. The Office in Tokyo will be relocated in the summer of 2018 under a government-approved redevelopment plan. Depending on available funding, Management will continue endeavouring to have relevant agreements translated.	The Office is now in the process of relocating and a draft lease agreement and other relevant documents have been translated into English and are being reviewed and approved by the Office of Legal Affairs.	Closed	August 2018



**IMPLEMENTED RECOMMENDATIONS (continued)**

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Status	Planned date of completion
	S/22/CRP/1				
2016 COMPLIANCE AUDIT TOKYO (16-CO-JP10-03)	We recommended to Management to tag all assets with more than one year's useful life with the Organization's identification marks.	The IOM Office in Tokyo tagged all assets with barcodes using the Mobile Asset Inventory Application. The codes are in the process of being scanned.	The IOM Office in Tokyo finished scanning all assets using the Mobile Asset Inventory Application in September 2017.	Closed	September 2017
2016 COMPLIANCE AUDIT NEW YORK (16-CO-US20-01)	We recommended to Management to consider a regular update of the SOPs to ensure harmonized, uniform and standardized performance.	The unit of the IOM Mission in New York dealing with the United States Refugee Admissions Program (USRAP) is committed to the efforts being made to unify and standardize existing standard operating procedures (SOPs) for ports of entry (POE). It anticipates that unified SOPs will be available by the end of 2017. Regarding the POE job architecture, a plan has been developed by the HR unit's business partner, in cooperation with the POE manager, the programme advisor and the head of the HR unit; implementation has been deferred to March 2018, however, due to budget constraints.	The IOM Mission in New York is fine-tuning the POE SOPs. The most recent version was distributed to staff in March 2018.	Closed	March 2018
2016 COMPLIANCE AUDIT NEW YORK (16-CO-US20-02)	We recommended that Management may consider setting 'SMART' objectives and train staff on it. HR should also be encouraged to review objectives set and draw attention to weak objectives which could be difficult to measure.	HR staff at the IOM Mission in New York dealing with the Uniform Standards of Professional Appraisal Practice (USPAP) regularly review the reporting lines in the PRISM Staff Evaluation System (SES), amending them on request from Management. They keep track of progress as required in the SES Manual. The Mission asked Headquarters for SES training materials and a presentation on setting SMART objectives, and the materials were received at the end of July 2017 for training to be conducted soon.	Training was conducted for staff at all ports of entry (7 offices), New York Operations and the IOM Mission to the United Nations in New York in November 2017.	Closed	November 2017

## IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Status	Planned date of completion
	S/22/CRP/1				
2016 COMPLIANCE AUDIT NEW YORK (16-CO-US20-03)	We recommended to the Global Coordinator to consider an allocation of funds with a clearly designated budget line for monitoring to ensure that activities are carried out as planned.	The IOM Mission in New York (USRAP unit) will clearly segregate and designate budget lines for monitoring purposes, creating specific budget lines for USRAP-related positions dedicated to monitoring and evaluation and related travel costs.	Separate budget lines for staff and related travel costs were created in the last quarter of 2017 for USRAP monitoring and evaluation positions.	Closed	December 2017
2016 COMPLIANCE AUDIT BANGKOK (16-CO-TH10-03)	We urged Management to improve its interaction with donors towards the achievement of prompt and full funding for all developed and endorsed projects.	The IOM Regional Office in Bangkok strives to ensure that every proposal developed receives the requisite funding, lobbying donors at various levels when a proposal is submitted. It meets almost weekly with various potential donors (private sector and government) to lobby for and advocate IOM's work. To increase its visibility and awareness of its programming and expertise, it hosts events (e.g. in June a launch for the refugee suicide report and two training sessions for members of the Association of Southeast Asian Nations), distributes press releases, writes articles, and shares information on its various social media accounts. Lastly, it is developing a resource mobilization strategy that includes a section dedicated to the private sector and will be finalized in 2017.	The Regional Office has developed a resource mobilization strategy for 2018–2019 and is close to finalizing a private sector strategy for 2018–2019, the better to target donors and adjust proposals to their interests, thereby improving funding possibilities. It is coordinating with potential donors and partners on a weekly basis, proposing IOM as a partner and exploring their interests. It will continue to enhance IOM's visibility in Thailand by issuing press releases, engaging with the media, maintaining its Facebook and Twitter feeds, hosting events, speaking on panels, etc., to improve engagement with stakeholders and donors, and overall heighten awareness and confidence in IOM's work and capabilities in Thailand.	Closed	December 2017
2015 CERTIFICATION AUDIT GENEVA (15-CT-CH10-05)	IOM may continue its efforts to manage its foreign exchange risks and keep the foreign exchange loss at the minimum.	The required report has been developed by the PRISM Central Support Team. The Treasury Division recruited a new team member in August 2017 and will now refine reporting, combining it with project balance data to produce a tool showing key foreign exchange balances and exposures for action.	The foreign exchange position report is now complete and was tested at the end of 2017. The foreign exchange position is now visible and economic foreign exchange risks can be managed and controlled.	Closed	December 2017

**IMPLEMENTED RECOMMENDATIONS (continued)**

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at August 2018)	Status	Planned date of completion
	S/22/CRP/1				
2015 PERFORMANCE AUDIT GENEVA (15-PE-CH10-09)	<p>i. IOM may address the shortfalls identified in the current Strategy and explore means to dovetail the experiences gained from implementation of HRS 2012-15 whilst reformulating the strategy for the succeeding periods.</p> <p>ii. IOM may explore the possibility of including milestones and achievements of future HR strategies in the annual reports submitted to the Member States so that stake holders are aware of the immediate requirements of Management as also achievements and shortfalls.</p>	As advised by the auditors, the Human Resources Strategy 2012–2015 has been extended until 2018 and includes a results-based framework. The Strategy and the framework will be presented to Member States at the next SCPF session, in November 2017, with a report on results for 2016.	The results framework and 2016 results were presented to the Member States in document S/21/14 at the Twenty-first Session of the Standing Committee.	Closed	November 2017
2013 PERFORMANCE AUDIT GENEVA (13-PE-CH10-15)	IOM may consider moving towards straight through processing of financial transactions in a cost effective manner.	Straight through processing has been updated and improved in the Country Offices where it was being implemented with Standard Chartered Bank. The Deutsche Bank solution has been tested and will go live at the end of 2017. The Société Générale solution is in the building phase.	The Administration considers this recommendation closed, as the implementation of straight-through processing at all (or even most) IOM locations is realistically a 7–10 year project. The Treasury Division considers this a long-term policy and will implement projects as time and resources allow in the next 10 years.	Closed	December 2017
2013 PERFORMANCE AUDIT GENEVA (13-PE-CH10-17)	IOM needs to strengthen its risk management relating to currency exchange fluctuations.	This requirement overlaps with the foreign exchange comment, and the same response applies as under 2015-CT-CH10-05.	The foreign exchange report has been implemented and tested, and implementation of internal control with regard to risk exposure started at the end of 2017.	Closed	December 2017