

IOM SELECTION OF EXTERNAL AUDITORS - FINANCIAL YEAR 2025 – 2027

To be completed and returned to dfm@iom.int by Friday 31 May 2024

1. National audit office - Government of:	
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2. Number of qualified auditors in the national audit office:	
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3. A summary of past and current International Organizations/Agencies (with field presence similar to IOM) audited by the national audit office, identifying the basis on which the accounts were prepared (e.g. IPSAS, GAAP, etc..)
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4. Knowledge/experience of International Public Sector Accounting Standards (IPSAS)

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Number of auditors to be assigned to IOM with Accounting – IPSAS experience:	
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5. Experience with ORACLE Cloud Applications or similar enterprise resource planning (ERP) systems and other financial technologies

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Number of auditors to be assigned to IOM with ERP experience:	
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6. List of professional auditing institutions affiliations/memberships (e.g. INTOSAI (and/or similar professional audit institutions):

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7. Confirmation that each year the External Audit will undertake the following audits:

- i. certification of IOM's accounts (interim and final)
- ii. testing of compliance of IOM's internal controls using a risk based approach and in close collaboration with the IOM Office of the Inspector General
- iii. performance reviews of selected areas within IOM

FYI: Example of the current External Auditor's 2022 audit schedule: certification audit – 8 weeks, compliance audit – 14 weeks, performance audit – 4 weeks.

Accepted	Rejected
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8. Confirmation that the audit work would be conducted on a free-of-charge basis, with only travel costs and per diem allowances to be covered by IOM, in accordance with IOM travel policy.

Accepted	Rejected
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9. Any other additional information to assist the Member States in reaching a decision (maximum 150 words). Please include brief information on risk-based and value-for-money audit approach.

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