



Geneva, 7 February 2024

Excellency,

I have the honour to invite heads of the national audit offices of IOM Member States to express their interest in being appointed by the Council as the External Auditor for IOM's accounts beginning with the 2025 financial year.

The External Auditor is appointed for a three-year term, which can be renewed for a second three-year term to ensure continuity, if the incumbent expresses interest in that regard. The term of the current External Auditor, the Auditor-General of Ghana, commenced with the 2016 financial year and was subsequently renewed for two additional three-year terms. The current term will end with the closure of 2024 financial year. Upon reappointing the Auditor-General of Ghana for its third term, the Council, through Resolution No. 1396 of 29 November 2021, decided that from 2025 onwards, the appointment of External Auditor should be for a three-year term and limited to a renewal of only one additional term of three years.

The relevant provisions on external audit are outlined in Article 12 of IOM's Financial Regulations and its Annex, entitled Principles to govern the audit of the Organization. The Financial Regulations are available in the three official languages through the following links: English, French, and Spanish.

In relation to Article 12.2, it should be noted that, as with the current and previous External Auditor, IOM only covers the costs of travel and per diem allowances in line with the Organization's travel policy. The services of the External Auditor are offered on a pro bono basis, with the audit fees being waived as an in-kind contribution to the Organization.

An assessment of the scale and scope of the audit assignment may be made from the most recent IOM financial documents, i.e., the Programme and Budget for 2023 (document C/113/7) and its revisions and the Financial Report for the year 2022 (document C/114/3). The Administration would be pleased to provide any further information or documentation that may be required.

As a significant part of the Organization's transactions are in English, proficiency in that language is required. Knowledge of French and Spanish would also be an advantage. The External Auditor should also be available for advice or consultation on accounting and auditing issues, keeping in

Permanent Representatives of the Member States  
of the International Organization for Migration



mind the strict timelines of the IOM governing body sessions as a guide in planning its work. The External Auditor is expected to undertake field visits to IOM's network of offices across the globe to sample and verify transactions and ensure compliance with the Organization's rules, regulations and practices.

In light of the above, I would like to request that you consider nominating your national audit office to serve as the External Auditor of IOM for a three-year period commencing with the audit of the 2025 accounts.

Should you be interested in submitting the candidature of your national audit office, I would be grateful if you could respond to this letter, confirming the following:

- (a) The acceptance of the head of your national audit office of the above-mentioned assignment and IOM's principles governing external audit;
- (b) That the audit work would be conducted on a pro bono basis, with only travel costs and per diem allowances to be covered by IOM, in accordance with the IOM travel policy;
- (c) That, if appointed by the IOM Council, the head of your national audit office is willing to serve as External Auditor for IOM for the three-year period 2025, 2026, and 2027, with the possibility of renewal. For purposes of continuity, it would be an added benefit if a single focal person could be designated for the three-year period.

To support the submission of applications by interested entities and the subsequent review of the applications, an application form and selection criteria are attached. All interested entities should complete the application form. Any additional materials to support your application can also be provided. I refer you to our website ([www.iom.int](http://www.iom.int)) for additional information on IOM's finance and budget documents.

To ensure your application receives full consideration, please submit your response no later than Friday, 31 May 2024.

Please accept, Excellency, the assurances of my highest consideration.

A handwritten signature in black ink, appearing to read 'Amy E. Pope'.

Amy E. Pope  
Director General