

Agenda item 7

PROGRESS REPORT ON THE IMPLEMENTATION OF
THE EXTERNAL AUDITOR'S RECOMMENDATIONS

External Audits of IOM

The External Auditor audits the accounts of the Organization in accordance with the principles set out in the Annex to the **Financial Regulations** and with such other directives as the Council may decide.

- **Certification Audit**
- **Performance Audit**
- **Compliance Audit**

Audits	2018	2019	2020	2021	2022	2023
Performance	Procurement	Medical Claims	Account Receivable Management	IOM Pension Management	Field Payroll Operations	Delegation of Authority Policy
Compliance	9	9	10	10	10	15

Outstanding Recommendations

	Audited financial year						
	2018 and prior years	2019	2020	2021	2022	2023	Total
Number of recommendations made	216	56	38	35	57	45	447
Implemented Recommendations	211	56	37	31	49	18	402
Outstanding at the current update	5	0	1	4	8	27	45

Outstanding Recommendations – Regional View

Outstanding Recommendations by Category and Region							
	Global	Africa	Americas and the Caribbean	Asia	Middle East	Europe and Central Asia	Total
Certification	23						23
Performance	3						3
Compliance	0	8	4	2	1	4	19
Outstanding at the current update	<u>26</u>	<u>8</u>	<u>4</u>	<u>2</u>	<u>1</u>	<u>4</u>	<u>45</u>

Timeline for Management Actions

Year	2024	2025	2026
Recommendations planned date of completion	21	22	2

THANK YOU