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STANDING COMMITTEE ON PROGRAMMES AND FINANCE

Thirty-fifth Session

REPORT ON THE IMPLEMENTATION OF THE

EXTERNAL AUDITOR'S RECOMMENDATIONS

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

Introduction

1.   The External Auditor, the Auditor-General of Ghana, submitted his report for the financial year 2024 (S/34/CRP/1) to Member States at the Thirty-fourth Session of the Standing Committee on Programmes and Finance, held in June 2024.

2.   The Administration accepted the recommendations made in the report and said that it would take action to address them. It remains committed to doing so, but underlines that, in some cases, full compliance will require additional resources and time.

3.   The table below indicates the number of recommendations made by the External Auditor in the past five financial years and earlier, and the number implemented.

| | Audited financial year | | | | | | |
	2018 and prior years*	2019 S/26/CRP/1*	2020 S/28/CRP/1*	2021 S/30/CRP/1*	2022 S/32/CRP/1*	2023 S/34/CRP/1*	Total
Number of recommendations made	216	56	38	35	57	45	447
Number of recommendations implemented	211	56	37	31	49	18	402
Outstanding at the current update	**5**	**0**	**1**	**4**	**8**	**27**	**45**

* Reports of the External Auditor (2018 and prior years: 2014 (S/16/CRP/15), 2015 (S/18/CRP/1), 2016 (S/20/CRP/1), 2017 (S/22/CRP/1), 2018 (S/24/CRP/1))

4.   The Annex to this report contains a table listing the recommendations that were reported as pending at the last report and those on which action was taken during the 2023 and 2024 financial years. The table also presents the following: (a) the IOM management response; (b) a description of the remedial actions taken, planned and/or in progress; and (c) the planned date of completion for any pending recommendations.

5.   The recommendations listed in the Annex are grouped as either "Ongoing" or "Implemented". For ease of reference, they are listed, whether they are open or closed, by most recent financial year, in the same sequence as in the respective audit report, and by type of audit, namely, certification, interim, performance or compliance.

ONGOING RECOMMENDATIONS

IOM tracking number	Recommendation	Management response	Subsequent action taken (as of September 2024)	Planned date of completion
	S/34/CRP/1			
2023 Certification AUDIT Geneva 23-CT-CH10-01	We recommended that Management should upgrade the existing Coupa treasury tool to optimize its functionality and visibility on all financial instruments of the Organization including treasury risk and determination/computation of the ECL.	Management would explore the optimization opportunity to implement the observation, taking the change of ERP into account.	A Request For Proposal will be done second half of 2025 when new enterprise resource planning system (ERP) is implemented and is relatively stable.	December 2025 Open
2023 Certification AUDIT Geneva 23-CT-CH10-02	We recommended that Management should: a. update the Project Charter to include responsibilities of business owners which covers business requirements, data cleaning and migration and user testing as well as sign offs; b. initiate a business process re-engineering (BPR) initiative, wherein core business department and operating departments should be responsible for analyzing their existing business process and operations and identify improvements that can increase efficiencies, allow for stronger internal controls, and take advantage of the functionality available in the ERP systems; c. prioritized the implementation of the Oracle modules considering the requirements, design and configuration status with clear time-bound plan for implementation based on the Organizational functions;	The recommendations are noted, and we agree with their implementation, noting the execution of the BPR, in organizational terms, require a confirmation from other units as BT could not proceed alone.	Point a) has been addressed by updating the project governance document to include detailed responsibilities for business owners. The document has been shared and presented to the project board; currently the update is distributed for signature; point b) business impact assessment completed and shared with business representatives for their follow-up; point c) prioritization completed; point d) completed creating several Jira-based trackers that now allow an objective, quantitative measure of the project and the vendor progress; point e) in progress, implementation started and in line to be completed by December 2024; point f) new needs are tracked in IOM's registry for further processing after the go-live.	December 2024 Open

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as of September 2024)	Planned date of completion
	S/34/CRP/1			
2023 Certification AUDIT Geneva 23-CT-CH10-02 (Continued)	d. establish joint performance delivery indicators/criteria with the Vendor (Oracle) to validate the progress of project implementation and timely identify critical areas of prioritization or any unanticipated negative risk factors; e. in coordination with business owners, strengthen regular monitoring of Project implementation status to prevent surprises and ensure completion in a timely manner; and f. develop and maintain the schedule of change management to reflect updates to change request status and to better monitor the implementation of the change requests.			
2023 Certification AUDIT Geneva 23-CT-CH10-04	We recommended that Management should acquire a treasury cash forecasting tool that would provide TSY Division with visibility and improve the accuracy of the global cashflow forecasting by providing the TSY Division with the technology to monitor and determine IOM's liquidity management. In addition, Management should take the necessary steps to renew the Coupa treasury management software license to ensure its continuous use.	Due to the absence of cashflow forecasting raw data, consideration for an artificial intelligence tool or platform would be necessary subject to availability of funding or budget to support this initiative. Also, consideration would be given to explore opportunity in the current Oracle ERP when it goes live.	After the go-live of the new ERP system, the Treasury Division will review the market and recommend a platform and processes to implement this, likely now in second half of 2025.	December 2025 Open

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as of September 2024)	Planned date of completion
	S/34/CRP/1			
2023 Certification AUDIT Geneva 23-CT-CH10-05	We recommended that Management should engage with Member States to consider amendment to Article 7 of the Organization to ensure establishment of appropriate guidelines, that funds are invested in such a way as to place primary emphasis on minimizing the risk to principal funds while ensuring the liquidity necessary to meet the Organization's cash-flow requirements.	In addition to these criteria, other factors such as avoiding over concentration with individual counterparties, sustainability criteria, balancing overall average credit risk, must also be factored into daily decisions.	This is a major exercise requiring Member States' approval to update the Financial Regulations and working with all connected divisions to prepare the documents. The asset and liability management study needed to go alongside this, should prioritized in 2025 after the go-live and stabilization of the new ERP system.	December 2025 Open
2023 Certification AUDIT Geneva 23-CT-CH10-06	We urged Management to update the Organization's Internal Control Framework (ICF) to articulate the key day-to-day internal control roles and their associated authorities, accountabilities, and responsibilities. Besides, the Framework should describe at a high level some key process control points and identifies the supporting technology roles, rights, and available tools to affect and monitor internal control implementation at IOM offices.	IOM appreciates External Auditor's acknowledgement of significant improvements in oversight and control mechanisms resulting from the IGF initiatives. At the core of the IGF reforms, IOM is pursuing its reinforcement along the Three Lines Model, stressing the critical activities performed by the "First Line" to be further supplemented by capacitating the "Second Line" risk management, internal control, and compliance functions in effectively developing an Internal Control Framework (ICF). The initial steps are currently underway, including tailoring the ICF with international best practices (i.e. COSO). In its design and development, the ICF components will be translated into the new ERP, with expected completion through the last quarter of 2024.	IOM continues to enhance its management and oversight functions at all levels. The core funding channelled towards covering Chief of Mission and Resource Management Officer positions as part of the budget reform implementation will support enhanced controls on the first line, primarily in the area of managing, monitoring, providing oversight for and ensuring sound administration of activities related to finance, budget, treasury, human resources, procurement and logistics and IT. Internal accountability and oversight are further strengthened through increasing the presence of key audit and investigation positions both at Headquarters and in the field, as well as improved quality control and reporting. Moreover, the regional offices will be further strengthened in 2025, including through standardization and provision of resources that strengthen regional resources management and risk and compliance functions. The new internal control framework will be formalized following implementation of the new ERP system, with a view to ensuring a harmonized internal control framework throughout the Organization. This is envisaged to be in place in 2025.	December 2025 Open

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as of September 2024)	Planned date of completion
	S/34/CRP/1			
2023 Certification AUDIT Geneva 23-CT-CH10-07	We recommended that Management should ensure to allocate funding to scale up the development of the MiMOSA NextGen to cover other thematic areas of migration data collection mechanism in relation to restatement, emergency/post emergency (repatriation), assisted voluntary return, migration health, voluntary return and counter trafficking.	Management welcomed the recommendation, following a similar recommendation in 2021. As confirmed by the auditor's report, much work has been done and significant work remains to be completed. Following the work already done on strengthening of IOM's digital core covering a refresh of the ICT Security strategy and a rebuild of the Infrastructure and Operations Function, the ICT Department expects to focus on the establishment of a digital center of excellence in the next 24 months, specifically covering the rearchitecting and roll out of MiMOSA NextGen, establishment of a data, analytics and BI cell including data governance and the consolidation of our data foundations, and the toll out of WAVE, the replacement of the existing ERP solution (PRISM). The related work is in progress with project closures planned early 2026.	Work on the Movement module progressed well in 2024. There were some challenges with the resulting data model that have led to additional work to be completed. Consequently, the go-live has been delayed and MiMOSA Next Gen expected to go live in 2025.	December 2025 Open
2023 Certification AUDIT Geneva 23-CT-CH10-08	We recommended that the ICT Department should develop and provide a costing model to assist country offices to make informed decisions about soliciting funding opportunities or allocating resources towards strengthening technology security and comply with the Organization advanced global cybersecurity level to achieve a more holistic protection of financial resources, personnel and assets. Also, Management should give priority to the implementation of the PwC recommendations to improve the Organization's measures to strengthen the existing security structures.	Management acknowledged that there are gaps in the maturity level of global cybersecurity in the field offices due to financial limitations, hence temporary funds amounting to USD 4 million have been allocated to launch the global cybersecurity programme in 2022. The ICT Department continues to work towards a sustainable funding and operating model for cybersecurity, with proposals to be presented to management in second quarter of 2024 and with an implementation goal for the end of 2025. The ICT Department has completed and submitted to the IOM leadership a revised cybersecurity strategy that incorporates recommendations from PWC, and a proposed implementation roadmap from 2024-2028. The proposed funding model have been done with the implementation roadmap in mind.	The development of a sustainable funding and operating model for cybersecurity is in progress and will be presented to management in second half of 2025.	June 2025 Open

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as of September 2024)	Planned date of completion
	S/34/CRP/1			
2023 Certification AUDIT Geneva 23-CT-CH10-09	We recommended that Management should take practical steps to improve SCD with resources to enable them to implement the 16 recommendations as provided by the Internal Audit Unit (IAU) report. Also, Management should consider making SCD at the corporate level to be responsible for effective global monitoring, analysis and reporting on TPC activities through the sustained application of effective internal control mechanisms, policies and update of the TPC Guidelines to achieve IOM intended objectives.	Management agreed with the recommendations, which reflects the current status of TPC management. The SCD has started addressing the pinpoints mentioned in IAU and progress to implement the recommendations would depend on the allocation of dedicated staff and resources.	Subject to approval of the Programme and Budget for 2025, one Category Manager position for services will be established and will partially focus on management of global third-party contractors agreement, including monitoring, analysis and reporting. The Supply Chain Division will continue its efforts to update relevant policies, guidelines and other tools which will enable effective internal controls and management of third-party contractor services.	December 2024 open
2023 Certification AUDIT Geneva 23-CT-CH10-10	We recommended that Management should establish the required staff levels to assist in the timely identification of the temporary office to ensure continuity of the Administration business. Also, Management should develop an archiving instructions or guidelines to include clear definition of responsibilities and tasks, protocol on transfer of classified and sensitive data and information	The recommendations are acknowledged and regarding the Organizational archiving, a decision paper signed by the Director General requesting the organization of paper documentation and archives before the move by December 2025 would ensure that this point is solutioned in a timely manner.	Work on this recommendation is under way and will be implemented from the fourth quarter of 2024 to the fourth quarter of 2025. The Organization records and archives will be ready for transfer by the end of 2025.

The location for the paper archives and records has been identified.
The temporary office location has been selected and rental agreements are being prepared. | December 2025 Open |

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as of September 2024)	Planned date of completion
	S/34/CRP/1			
2023 Certification AUDIT Geneva 23-CT-CH10-11	We recommended the following to strengthen MSCU activities in addition to the ongoing reforms: a. Review the staffing level of MSCU to strengthen its capacity and provide adequate support to IOM regional and country offices in respect of transactional, analytical and strategic activities considering the continuous growth of the Organization; b. MSCU should develop a methodology to undertake global oversight, quality control and monitoring (virtual and on-site) including strategic analysis, ex-post facto procurement reviews, continuous monitoring of key risk indicators and criteria for selecting and prioritizing PPR oversight activities; and c. In collaboration with country offices, coordinate and undertake the necessary education and training actions to further enhance the efficiency and effectiveness of procurement process in procurement planning, clarification of the rules on the use of LTAs, sustainable procurement as well as improve compliance with existing policies, regulations and procedure across the Organization.	Management agreed with this recommendation and indicated that it would be a focus on pre and post ERP implementation	IOM has increased staff levels and provided training to field offices, including training and bilateral meetings for alignment. a) Manila Supply Chain Unit staffing: Since mid-2023, IOM has established 11 new positions, developed new tools and processes, and created a dashboard to analyse data and support offices through online meetings. b) Quality control: Standard operation procedures on quality control have been integrated into the IOM Procurement Manual. Regular bi-weekly meetings with quality control centres and a common SharePoint folder for quality control tools have been established. IOM has developed a service catalogue and a dashboard within its service portal to track and provide timely responses to post-shipment, and loading inspections for non-food items, aiding in service-level agreement monitoring. c) Face-to-face training and refresher courses have been conducted for existing quality control centres worldwide on the revised IOM Procurement Manual. A dashboard and standard operating procedures for PPR rating. Service-level agreement monitoring is in place and will be soon featured via a dedicated dashboard available for IOM management.	December 2025,

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as of September 2024)	Planned date of completion
	S/34/CRP/1			
2023 Certification AUDIT Geneva 23-CT-CH10-12	We recommended the following: a. MHRO should establish formal escalation procedures and performance indicators to measure country offices compliance level with payroll processing cycle; b. MHRO should establish a data quality assurance framework to include procedures for planning, data cleansing, conversion, testing and validation; and c. BT should ensure that the test environment should allow MHRO and all other business units of IOM close to 100% data testing using IOM data converted to the Oracle ERP configuration. This would enable MHRO to identify potential errors and reconcile the test result discrepancies prior to loading to the production environment.	Management agreed with this recommendation and indicated that it would be a focus on pre and post ERP implementation.	Various steps have been taken to implement the recommendation. Namely, a) A yearly global payroll calendar has been established and shared with offices worldwide to ensure compliance with payroll processing cycles. Any deviations from this schedule are managed through a formal escalation and approval process. b) Manila Human Resources Operations is collaborating with the Business Transformation team to ensure thorough data cleansing, conversion and validation as part of the implementation of the new ERP. This effort aims to ensure high-quality data migration and maintain data integrity post-implementation. c) IOM ensured that the testing environments are populated with significant data to facilitate comprehensive testing. The Business Transformation/ICT teams will continue to work on determining the availability and scope of test environments post-implementation.	April 2026 Open

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as of September 2024)	Planned date of completion
	S/34/CRP/1			
2023 Performance AUDIT Geneva 23-PE-CH10-02	We recommended that the Compliance Unit should monitor on a quarterly basis to identify the deviations in the completion and use of the DoA matrices and to bring early remedial in the implementation of the policy.	The implementation of IOM DoA policy commenced from April 2023 and what constitutes major decisions is covered by restricting IOM Officer in Charge, not to make major human resource, procurement, financial or strategic management decisions that would impact the Organization beyond the period of designation. Also, the Institutional Risk Division of the Office of Strategy and Organizational Performance, has taken steps to plan and perform the DoA monitoring.	Monitoring of the adoption and implementation of IOM Delegation of Authority (DoA) policy is currently taking place on a regular basis. This is done by taking stock of Headquarters functions, and the completion of a DoA matrix available in SharePoint by the regional and country offices and the identification of gaps. More training is expected to be provided to the units who are not yet fully compliant. Further monitoring of the effectiveness of the policy is planned within the upcoming months, aiming to review the quality of existing DoA matrices, and to identify any misalignment between the authorities delegated. In addition, to gain more insight from the users' perspective, we will engage in a survey to be sent out to the DoA approvers for their feedback. This will be done in parallel with the quality assurance review. The results of both these initiatives will be documented and recommendations for improvement, changes, and alignment will be provided.	December 2024 Open
2023 Compliance AUDIT Dhaka, Bangladesh 23-CO-BD10-03	The CoM should liaise with the Bangladesh Fire Brigade and other stakeholders to assess the cause of the rampant outbreaks and develop appropriate solution including safety protocols and training of focal persons to reduce the risk of fire disasters at the camps.	The CoM should liaise with the Bangladesh Fire Brigade and other stakeholders to assess the cause of the rampant outbreaks and develop appropriate solution including safety protocols and training of focal persons to reduce the risk of fire disasters at the camps.	As part of the efforts to strengthen both preventive and response measures for fire outbreaks within the camps, IOM Bangladesh is currently conducting a study on fire susceptibility in all the 17 camps under IOM's area of responsibility with the support of a fire expert from Headquarters who is currently in Cox's Bazar. The study should help indicate risk levels within each camp informed by different dimensions such as environment, fuels, behavior and response. The findings will trigger the necessary revisions of existing mechanisms.	October 2024 Open

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as of September 2024)	Planned date of completion
	S/34/CRP/1			
2023 Compliance AUDIT Brussels, Belgium 23-CO-BE10-01	We noted that the Belgium Mission has not finalized the Additional Protocol to the 1973 Agreement to enable engagement with the Kingdom of Belgium to adopt a whole-of-government approach on migration activities such as labour mobility and human development, social inclusion programs, and diaspora engagement to achieve sustainable development outcomes. We urged the Mission to collaborate with the Ministry to expedite action to approve and institutionalize these documents to the benefit of migrants, refugees, and government at large.	Priority has been given to the ongoing negotiation for the revision of the Seat Agreement, including an Exchange of Letters in August 2022 and a recent review by the IOM Legal Department on the Draft Agreement has been completed.	IOM Belgium has re-opened discussions with the Ministry of Foreign Affairs on the revision of the Agreement on privileges and immunities of IOM, also in view of the new configuration of the IOM's presence in Belgium following the structural review and the need to ensure recognition of the new Global Office and Subregional Office established. Once the text of an additional protocol is agreed between IOM and Belgium, the protocol will need ratification by Belgium's four parliaments (federal and regional) before being formally published and entering into force. The completion of this process is not fully dependent on IOM.	June 2025 Open
2023 Compliance AUDIT Brussels, Belgium 23-CO-BE10-02	We recommended that the CoM should ensure that the Project Managers conduct regular financial monitoring on projects under implementation and identify any unusual delays or implementation risk for appropriate action to be taken.	The CoM agreed to the recommendations and indicated that multiple activities are planned to take place such as survey and data analysis for the CONEX Project together with an anticipated surge in reintegration and AVRR requests to complete the projects on schedule.	Project Managers, with support from the Resources Management Unit and Heads of units, regularly monitor both programmatic and financial progress of projects. New measures have been implemented to ensure rigorous oversight and accountability. Expenditure is tracked in line with project implementation, either on a pro-rata basis based on the number of cases supported or according to planned activities and budgets. For 2023 and 2024, project expenditures matched expected activity levels, thanks to these enhanced monitoring protocols. Monthly financial reviews are conducted to ensure accuracy and to identify any risks of under-delivery or budget discrepancies, ensuring that corrective actions can be promptly taken	December 2024 Open

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as of September 2024)	Planned date of completion
	S/34/CRP/1			
2023 Compliance AUDIT Bern, Switzerland 23-CO-CH50-01	We recommended that the Chief of Mission (CoM) should adopt and liaise with IOM Headquarters Human Resources towards working to achieve plausible/potential gender balance parity in staff allocation.	The office has made efforts to increase the percentage of males in IOM Switzerland in the past. However, the existing grade and work percentage options translate into lack of internal career opportunities at IOM Bern, thereby resulting in male staff leaving the office.	Between 2023 and 2024, the gender parity of the office improved, reflecting efforts made to improve gender balance in recruitment processes.	December 2024 Open
2023 Compliance AUDIT Bogota, Colombia 23-CO-CO10-02	We recommended that CoM should ensure that staff members comply with the deadlines more strictly in the coming year and also ensures that all technical challenges with the system should be escalated to IOM HRD for timely resolution.	The HR department sends reminders before the closure of each quarter and at the onset of every quarter, highlighting key Performance Appraisal System (PAS) aspects and sharing the guide on PAS principles and procedures. Furthermore, supervisors and staff are given continuous guidance regarding tool utilization and adherence to performance evaluation policy guidelines. In addition, the PAS challenges would be coordinated with IOM Headquarters.	IOM has updated the Performance Evaluation Process (PAS). Starting from February 2024, evaluations will be conducted annually to align with best practices in talent management; the current cycle will run from 1 February 2024 to 31 January 2025. This change was communicated globally on 5 July 2024. Actions taken post audit: Training and communication: Training sessions were held on 31 January, 29 February, 2 May and 13 September 2024, to ensure proper understanding and application of the new evaluation format. Follow-up emails were sent to staff and coordinators to provide support and reinforce the importance of the process. A SharePoint folder with essential resources, including presentations, videos and updated guidelines, was created. Follow-up emails were also sent to supervisors and staff from the same platform. Internal process measures: The Chief of Mission, in coordination with human resources colleagues, developed measures to ensure PAS compliance in the office. This includes requesting explicit confirmation of PAS development or closure in contract renewal and closure emails. Verification of PAS development or closure is also required for salary step increases and included in promotion emails. These actions demonstrate the office commitment to ensuring the transparency and effectiveness of the PAS.	December 2025 Open

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as of September 2024)	Planned date of completion
	S/34/CRP/1			
2023 Compliance AUDIT Banjul, Gambia 23-CO-GM10-01	We recommended that CoM should ensure timely reviews of beneficiary assets from the date of initiation and retirement and scanned copies of the Donation Acceptance Form (DAF) should be kept electronically in the IOM eFiling document system to facilitate the derecognition of assets that are no longer under the accountability of IOM.	The auditors' recommendations are accepted, and the office is ensuring 100% application of IOM guidelines relating to acquired beneficiary assets during our month-end procedures. Also, all the identified beneficiary assets noted during the audit have been reviewed and retired.	Following the External Auditors' recommendation, the office has handed over all beneficiary assets procured up to the end of May 2024 to the respective beneficiaries, and these have been retired in the system. However, some assets acquired in June 2024 have not yet been handed over, as the recipient facilities are still under construction, and the Gambia Immigration Department lacks adequate storage facilities. We will ensure these assets are handed over within the fourth quarter of 2024.	December 2024 Open
2023 Compliance AUDIT Banjul, Gambia 23-CO-GM10-02	We recommended that the CoM should ensure that the RMO review vendor downpayment balances on monthly basis, to ensure that these advances are transferred as expenses to projects to avoid any deficits after project closures.	The RMO is reviewing all outstanding down payments and will ensure that appropriate actions are taken to charge them as expenses to the respective projects. The RMO would also, institute a control measure that ensures all uncleared balances over 60 days are recovered from staff members' salaries as per IOM FMRRP.	The office continues to review down payments and ensures they are properly charged to the related WBS upon delivery of goods and services. Reminders are sent for balances over 60 days. The remaining down payments outstanding over 60 days will be cleared by within the fourth quarter of 2024.	December 2024 Open
2023 Compliance AUDIT Banjul, Gambia 23-CO-GM10-03	We recommended that the CoM should consider seeking for colleagues on short-term assignments within the IOM Central & West Region to support the PMs during moments when they are overwhelmed with project activities.	The office engaged two staff from other IOM Offices on short-term assignments to assist the office in the development of the Country Strategy and with Project Development (PD) while a substantive Programme Support Officer is in place. Further, Project Managers have been tasked to update project status and improve on processing timelines.	Two staff from other IOM offices were temporarily assigned to help the office with the country strategy and project development. The draft country strategy has been completed and is in the process of validation and finalization. At least three concept notes have been created and shared with donors for potential funding. A funding request is being pursued to cover an additional position for 12 months.	December 2024 Open
2023 Compliance AUDIT Banjul, Gambia 23-CO-GM10-04	We recommended that the CoM should ensure that staff members comply with the deadlines more strictly in the coming year, and in compliance with IOM policy. Also, all technical challenges with the system should be escalated to IOM HRD for timely resolution.	The need to ensure compliance was discussed at the last Mission Senior Management Team meeting and Project Managers have been reminded to ensure that all staff complete their goal setting to facilitate timely conduct of staff performance appraisal.	There has been noticeable progress (58% compliance), and further efforts are being employed to achieve full compliance. Additionally, some previously identified inconsistencies in reporting lines have been addressed and updated.	December 2024 Open

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as of September 2024)	Planned date of completion
	S/34/CRP/1			
2023 Compliance AUDIT Nouakchott, Mauritania 23-CO-MR10-01	We recommended that the CoM should ensure that the RMO regularly updates the Office asset information with all the required or essential information.	Management stated that the serial numbers, individual users of the assets and the last inventory date would be updated on the PRISM by 31 January 2024.	Assets with serial numbers have been updated in PRISM. Assets have also been assigned to staff if applicable, with each staff member signing the list of assigned assets. Asset numbers are currently being allocated, and this exercise is expected to be completed before the end of this year, prior to migration to the new ERP. As part of the data cleaning exercise in preparation for the migration to new ERP, all the key information required for this migration has been updated.	December 2024 Open
2023 Compliance AUDIT The Hague, Netherlands 23-CO-NL10-02	We recommended that the CoM should streamline the Office administrative process between project proposal development and activation to address any gaps and root causes contributing to the delay in the project cycle.	The office aims to ensure prompt follow-up and, when deemed necessary, facilitate the temporary activation of projects in the future. This proactive approach will mitigate any potential delays in project activation.	The Auditor's recommendation has been duly noted. Improved planning for the next three-year project cycle (2025–2027) enabled the initiation of the project proposal stage as early as April 2024. The office aims to finalize activation of 2025–2027 projects by December 2024, provided the projects are approved by the donor by the end of October. However, this process still requires close monitoring.	December 2024 Open
2023 Compliance AUDIT Lima, Peru 23-CO-PE10-01	We recommended that the CoM should ensure that the RMO train schedule officers on the new tax reimbursement system and conduct periodic follow up on any outstanding reimbursement with the Tax Authority.	The Agencia Peruana de Cooperacion Internacional, due to the implementation of the new system, postponed approval of the workplan which was required for the processing of VAT submitted in December 2022 until June 2023. In addition, the office has submitted the invoice claims in June 2023, and these are being monitored in order to estimate when a refund from the Ministry of Finance would be received.	IOM Peru engaged in constructive meetings with the tax authority regarding their new system. As a result, some of the previous matters in related to IOM's submissions have been resolved. Two IOM personnel are now completely familiarized about the use of respective platform, as well as the procedures for VAT claims. IOM is currently in the process of submitting 2024 claims up to June during the month of September, with the utmost care to avoid rejections. It is anticipated that the implementation of new ERP reporting will improve the internal process. Follow-up is being undertaken with the tax authority.	December 2024 Open

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as of September 2024)	Planned date of completion
	S/34/CRP/1			
2023 Compliance AUDIT Lima, Peru 23-CO-PE10-02	We recommended that the CoM should engage with LEG on the open items in respect of the accounts payable and adequate steps should be taken to honour the liabilities when they crystallized.	The office explained that the two transactions are income-related, as they involve the execution of two performance bonds which will be recorded as income for the project. These cases were escalated to FAD during the Business Transformation clean-up exercise meetings. The third transaction represents funds withheld from a supplier pending the outcome of litigation (to which IOM is not a party).	With the assistance of the Office of Legal Affairs, the IOM Office in Peru terminated agreements for projects that had been inactive for several years and had open vendor items. After review, the accounts of the vendors associated with the inactive projects were closed. The only vendors with open items are those associated with active projects. Payment of the amount retained is contingent upon the outcome of the ongoing litigation.	December 2024 Open
2023 Compliance AUDIT Freetown, Sierra Leone 23-CO-SL10-02	We recommended that HoO should ensure that staff designated to manage vendor information comply with IOM policies and procedures and any updates are duly reviewed and approved before the changes are made.	The ad hoc granting of vendor SAP roles has been rectified since October 2023 and proper control has been established to avoid recurrence of any unauthorized vendor changes. In this regard, all new vendor creation by the office was done in compliance with the IOM Procurement Manual Rev3 IN168.	The vendor changes are done in accordance with the new IOM procedures. All vendors are currently updated through the recent changes by VMS Hub.	December 2024 Open
2023 Compliance AUDIT Freetown, Sierra Leone 23-CO-SL10-03	We recommended that the HoO should establish procedures to strengthen its oversight of programme and project activities, ensure timeliness of donor reporting including programmatic and financial management. Again, HoO should establish escalation procedures for project managers to coordinate any glitches effectively in the review and clearance of donor reports.	The office has initiated periodic project balance review with the aim of closing all projects which should be finalized before migrating the data to the upcoming new ERP system. Also, the office has instituted internal measures to strengthen oversight programme and project activities and ensure timeliness and quality of donor reporting.	The office will work with the regional office to establish PRIMA training for project teams, including finance staff. It is also developing a monthly monitoring template which will be shared with the project managers.	December 2024 Open

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as of September 2024)	Planned date of completion
	S/34/CRP/1			
2022 CERTIFICATION AUDIT Geneva 22-CT-CH10-01	We recommended that FAD should develop appropriate reporting tools/ mechanisms to identify unallocated deposits and identify such payment when it is received.	Management agreed with the recommendation and indicated that it is currently working on PRIMA workflow to identify opportunities of streamlining the project activation and added that identified solutions will be either implemented before the Oracle implementation, if feasible or included in the Oracle solution design. Management also stated that it is currently working with the Oracle team to automate donor invoicing to be used by offices where appropriate project code will be used as reference for timely revenue recognition by CAS-Revenue.	The current processes have been improved, enabling a more efficient allocation of revenue, while considering the pending change of system and processes. The development of new reports will be completed after roll-out of the new ERP solution.	December 2025 Open
2022 CERTIFICATION AUDIT Geneva 22-CT-CH10-02	We recommended that the Management should improve on its month end and year end closure activities to minimize or eliminate open balances in the suspense accounts to avoid incomplete reporting on expenses by IOM to donors and Member States.	Management agreed with the recommendation to improve the month end and year-end review by closely following up and monitoring these GL accounts to ensure that there are no remaining balances at the end of year, or any remaining balances are justified.	Clearing accounts are monitored, while considering the pending change of system and processes. This recommendation will be fully implemented after rollout of the new ERP solution.	December 2025 Open
2022 CERTIFICATION AUDIT Geneva 22-CT-CH10-03	We recommended that Finance and Accounting Division (FAD) should, as part of its action plan for field offices, engage regularly with donors to ensure that contributions are received promptly; and enhance its monitoring/reporting tools on the SAP PRISM to alert CoMs/PMs/RMOs on the absolute exposure of receivables in real-time basis. The enhanced monitoring tool would facilitate continuous follow-up, instead of a month-end review of all outstanding account balances due to IOM as it pertains currently.	Management agreed with the recommendation and indicated that receivables older than 31 days have decreased by 50% in 2022 Q2 compared to 2021 Q2 (44% in 2022 Q3 compared to Q3 2021) due to constant work by the RAS and CAS teams together with offices to ensure timely follow-up of receivables and the cleaning of older receivables. Management added that regarding the timely invoicing of revenue, and pending process improvements planned in relation with the Oracle implementation, MFS is implementing a team reorganization with the creation of a new team fully dedicated to Revenue accounting which is addressing the needs faced by the organization due to the increasing number of donors and the resulting increased workload for Revenue unit.	The current processes have been improved enabling a more efficient follow-up of revenue, while considering the pending change of system and processes. This recommendation will be fully implemented after rollout of the new ERP solution.	December 2025 Open

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as of September 2024)	Planned date of completion
	S/34/CRP/1			
2022 INTERIM AUDIT Geneva 22-IN-CH10-05	We recommended that as a priority, DRM should bring efficiency in the Organization's treasury management process by considering: a. The adoption of a mechanism independent or in collaboration with IOM bankers, to produce automated bank reconciliation with major bank accounts; b. establishes effective governance on treasury management and update the treasury policy to reflect financial conditions or circumstances; c. facilitates the gathering of financial data across the Organization on past expenditure patterns and determine current and future needs; d. enhances cash equivalents and investment performance reporting in the quarterly FMR to aid transparency and decision making; and e. adopts a secured automated interoperability with various Treasury trading platforms through the deployment of an appropriate treasury and payment software.	Management agreed with the recommendations and indicated that: • It had incorporated recommendation (a) into the planned Business Transformation and should go live in January 2024; • A new policy is ready and will be published in December 2023 to address (b); • Recommendation € would require significant new actions from across the Organization in finance departments to plan, control and maintain estimates of future cashflows by currency and that during 2023, Treasury will advocate for this change and seek technical solutions to assist; • TSY & FAD will cooperate to implement recommendation (d) in Q1 2023; and • Rollout of recommendation € will depend on acceptance of new platform and required budget as part of the Business Transformation.	a) Since February 2024, planning, building and testing of the Trax-based solution has been ongoing to provide this functionality, in order to ensure readiness when the new ERP goes live. The final implementation is contingent on the go-live of the new ERP, which is now planned for January 2025. b) A revised instruction, has been prepared. Next step will involve internal consultations and approvals. This revision covers updates to treasury policy and reflects changes in circumstances since the last revision several years ago. c) Gathering of financial data to facilitate cash planning is problematic. When Oracle is implemented and stable, IOM will consider introducing an AI-based solution to efficiently extract past financial data and highlight cycles and patterns to improve cash planning. d) Quarterly reporting has been enhanced in line with this recommendation. e) Treasury platforms are largely seamlessly integrated. The implementation of Trax in January 2025 will enhance this at the office level.	January 2025 Partially open
2022 INTERIM AUDIT Geneva 22-IN-CH10-06	We recommended that Management should ensure that IOM field offices make conscious efforts to meet the Organization's desired secure and robust technology ecosystem by including adequate budget provision to operate with the required staff level and replace obsolete ICT infrastructure depending on its operational context.	Management acknowledged there are gaps in the maturity level of global cybersecurity in the field offices due to financial limitations, hence Management has provided temporary fund amounting around 4 million USD to launch the global cybersecurity programme in 2022 and the sustainable funding and operating model for central cybersecurity capacity which would be implemented by the end of 2023.	Several locations completed in 2024 and on track to roll out to the rest of the organization in 2025.	December 2025 Open

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as of September 2024)	Planned date of completion
	S/34/CRP/1			
2022 PERFORMANCE AUDIT Geneva 22-PE-CH10-01	Based on our conclusions, we made the following recommendations: • The Director General may consider directing the appropriate Departments to put in place measures to provide adequate institutional oversight on the Global Payroll System as management was in the process of establishing a Centralised Global Payroll to enhance the payroll system. • Management should pursue the intended Centralised Global Payroll System approach, but with the assurance that a standard or uniform USRR and CSA across all the host countries is secured, and a fully automated payroll software that will be flexible enough to perform all required payroll and related transactions will be established to avoid the huge cost of re-configuring the PRISM payroll model.	Management agreed with the recommendations and is in the process to roll out the Global Payroll and to implement the HR Oracle solution in order to enable consistent and control-based processes.	The Department of Human Resources is in the process of testing the new ERP system, focusing on the payroll and human resources operations modules, as well as the organizational management module. The system was configured to process payroll for all IOM country offices, except Belgium, Greece and the United States of America. These three country offices require more complex configuration, which cannot be considered until after the system goes live. At the go-live scheduled for January 2025, the Global Payroll team will be running payroll for all IOM offices, with the exception of the offices in Belgium, Greece, and the United States. These offices will be supported technically by the Global Payroll team in Manila, but due to their specific requirements and software interfaces, these countries will be responsible for the full payroll run.	January 2025 Open
2022 COMPIANCE AUDIT Alger 22-CO-DZ10-07	We recommended that IOM Headquarters could liaise with the Government of Algeria on the need to update the Memorandum of Understanding to grant support to all programs and projects across the country.	Management agreed with the finding.	A note verbale requesting the revision of the host country agreement has been submitted to the Permanent Mission of Algeria in Geneva. The Country and Regional Office will coordinate with relevant divisions at Headquarters and follow up with the Government of Algeria.	December 2024 Open
2022 COMPIANCE AUDIT Kuala Lumpur 22-CO-MY10-01	We recommended the Chief of Mission (CoM) should continue to liaise with the Head of IOM Regional Office in Bangkok and the Director-General to pursue the issue of having the Government of Malaysia formalize the legal status of the Office, including provision of full privileges and immunities.	The CoM agreed with the recommendation and explained that due to the current contracting modality, which is under UNOPS Individual Contractual Agreement, all national personnel are categorized as non-staff under IOM personnel category, thus it's not possible to use Rule 4.2.2 of the USRR.	The IOM Office in Malaysia will engage with the Ministry of Foreign Affairs with a view to seeking formal recognition of the status, privileges and immunities of IOM in Malaysia to ensure that IOM can continue operations in Malaysia in an effective manner.	December 2024 Open

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as of September 2024)	Planned date of completion
	S/34/CRP/1			
2021 CERTIFICATION AUDIT Geneva 21-CT-CH10-01	We recommended that the Organization should provide the required resources and adopt a coordinated approach to create and implement processes that support data privacy and protection and update IOM Data Protection Manual.	Management agreed with the recommendations and stated IOM had allocated funding to a two-year Data Protection and Privacy Programme that will focus on: review of policies and processes; update and develop new trainings and dissemination materials; partnerships with data protection stakeholders, including states and other international organizations; continuous provision of advice on IOM projects, work in general compliance with IOM's policies and network of focal points, review of data sharing agreements, handling of requests and complaints from data subjects; and outreach. Management added that the updated policies and procedures will be revisited and updated on a continuous basis to account for new developments in law and technology.	Work is ongoing on a new data protection policy that will establish the standards and rules for IOM's processing of personal data related to any data subject, including beneficiaries, staff, donors and other natural persons. The policy will also address the key governance structure necessary for its operationalization and to ensure accountability. The policy has undergone a first round of consultations with key internal stakeholders and will soon be disseminated as part of a wider round of consultations. In the meantime, a first draft of the revised manual to operationalize the policy has been completed. LEG also continues to provide continuous advice on data protection to country offices and build partnerships with stakeholders.	June 2025 Open
2021 CERTIFICATION AUDIT Geneva 21-CT-CH10-02	We recommend that the Organization should adopt a comprehensive cross-cutting cybersecurity management and allocate resources to contribute to attaining the desired level of information security protection.	Management agreed with the recommendation and stated that it was committed to address the critical need of enhancing its cybersecurity environment. Management added that the needed investments have been defined and integrated into the new ICT strategy 2022-2025. Management further stated that the Director General had authorized the drawdown of USD 4million from the OSI reserve to enable implementing the most critical improvements in year 1.	A data strategy has been developed and the data strategy and the NIST cybersecurity framework implementation will be the cross-cutting strategies that will address this observation	December 2026 Open
2021 CERTIFICATION AUDIT Geneva 21-CT-CH10-03	We recommended that the Organization should adopt generally accepted good practices by keeping the AOAC ToR abreast with new developments within the Organization to enhance its advisory role.	Management agreed with the recommendation and indicated that it will facilitate the review of the Terms of Reference of the AOAC.	The development of the new terms of reference is in progress and will be finalized upon completing the necessary consultations.	December 2024 Open

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as of September 2024)	Planned date of completion
	S/34/CRP/1			
2021 COMPLIANCE AUDIT S Salvador 21-CO-SV10-02	We recommended that the Chief of Mission and the Resource Manager should in future explore the option of rollover of funds at the inception of the project negotiations to enable the Office to make a formal request for the rollover of funds on closed projects, to secure unspent funds for the subsequent period projects.	Management indicated that some of the projects implemented by the Office were managed by other Offices, but the CoM and Resource Manager Officer take the necessary steps to monitor the execution and advise the Project Manager or Project Coordinator. Management added that with some of the projects, rollover of funds does not apply as they do not have a next phase to carry forward the funds, hence a reimbursement of funds to the donor.	The final financial report for the last pending project is under internal review.	December 2024 Open
2020 CERTIFICATION AUDIT Geneva 20-CT-CH10-01	We recommended that Management should improve the ICT Infrastructure to enable tighter access control and a more robust management of the ICT infrastructure to reduce its vulnerability to intrusion. We also recommended the need for additional tools and staff resources to enhance the Organization's capacity to monitor the ICT environment for attempted information security breaches. We also urged Management to update the ICT Strategy and policies with the emergence of sophisticated cyber-attacks which include web-based and non-traditional systems and addresses.	Management welcomed the recommendations and stated that in the second half of 2021, the ICT Division will work with MCD to refresh and redesign the websites to significantly improve the security posture for IOM's websites. Management added that the ICT Division is in the middle of implementing its 3-year strategy which includes: strengthening of its digital core covering a refresh of the ICT Security strategy and a rebuild of the Infrastructure and Operations Function; and the establishment of a digital center of excellence covering the rearchitecting of MiMOSA, establishment of a data, analytics and BI cell, and a refresh of the ERP solution (PRISM).	All office infrastructure upgraded in 2024. Some of the requisite tools to monitor and manage the infrastructure were purchased and implemented in 2024. The rest are planned to be implemented in 2025.	December 2025 Open
2018 CERTIFICATION AUDIT Geneva 18-CT-CH10-05	We recommended that Management should establish SOP to guide the process for sharing HR data with the relevant offices and conduct an assessment of SAP PRISM with a view to enhancing its reporting capabilities towards this process. All mandatory staff record fields such as entry and end date should be appropriately filled to ensure accurate determination of employee benefits.	Management agreed with the recommendation and stated that it will assess the options available in enhancing PRISM reporting capabilities towards HR data processing.	Following the roll-out of the Global Payroll and the extensive data cleaning exercise started in early 2023, processes improvements have been identified and are in discussion with the Department of Human Resources, taking into account the upcoming change in system and processes and the postponing of the go-live date of the new ERP.	December 2025 Open

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as of September 2024)	Planned date of completion
	S/34/CRP/1			
2018 PERFORMANCE AUDIT Geneva 18-PE-CH10-01	To improve upon procurement planning, we recommended that IOM should ensure that: issues of procurement plan should be assessed and addressed at project development stage; PSD should strengthen its oversight functions; staffing position at GPSU and PSD should be improved; IOM should restructure PSD and widen its scope to serve as a specialized unit in supply chain and value management.	Management accepted the recommendation and indicated that additional guidance on procurement planning will be provided within the upcoming revisions of the Procurement Manual (IN168) and Project Handbook (IN/250). PSD will continue issuing Procurement and Supply Chain alerts to facilitate information sharing and enhance oversight and compliance to standards and procedures. In collaboration with HRM/Staff Learning and Development, PSD will develop training modules for the end-to-end procurement value chain that will be accessible and certifiable	The Supply Chain Division's staffing structure has been improved and the scope of the Division as a specialized entity has been widened. Incorporation of a planning module into new ERP system is ongoing.	December 2024 Open
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.	The mapping exercise between the old and new general ledger was completed in June 2024 and shared with the Finance and Accounting Division and the Data Migration Team. A new ERP solution for the maintenance of the chart of accounts (CoA)/natural accounts was implemented as of August 2024. The system offers a workflow allowing users with different roles (requestors, approvers) to execute their respective CoA maintenance actions. This is in progress pending the go-live of the new ERP and stabilization.	June 2025 Open
2017 COMPLIANCE AUDIT Beirut 17-CO-LB10-01	We urged Management to continue with its efforts in ensuring that the Country Office obtains an agreement with the government of Lebanon to enable the office to reinvest the savings from VAT exemptions into catering for migration needs.	Management explained that it was doing its best to finalize and sign an MoU with the Government as early as practicable. It indicated that the Office was working with the Ministry of Foreign Affairs, Ministry of Interior/General Security Department (GSD) and Office of the Prime Minister to draft the MOU and the response so far has been very positive but added that final approval was still under discussion.	The office is continuing to liaise with the relevant ministries whose approval of the draft agreement is required, including the Ministry of Interior and Municipalities, which has raised some concerns.	June 2025 Open

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as of September 2024)	Planned date of completion
	S/34/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.	Management agreed with the usefulness of the Internal Control Statement as an emerging corporate governance tool and indicated that it will evaluate the feasibility of adopting such practice, giving due consideration to the time and additional resources needed for implementing the necessary certification procedures within IOM's decentralized structure without increased administrative burden on its lean central structure and existing high demands on field offices.	The new ERP system includes a "closure cockpit" that will facilitate task management and collaboration in the financial closure process, which also involves the preparation and certification procedures for the statement on internal controls. With the go-live in January 2025, the cockpit is currently being tested and stabilization will be done in 2025.	December 2025 Open

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as of September 2024)	Planned date of completion
	S/34/CRP/1			
2023 Performance AUDIT Geneva 23-PE-CH10-01	We recommended that Management should clearly define what constitutes major decisions.	The implementation of IOM DoA policy commenced from April 2023 and what constitutes major decisions is covered by restricting IOM Officer in Charge, not to make major human resource, procurement, financial or strategic management decisions that would impact the Organization beyond the period of designation. Also, the Institutional Risk Division of the Office of Strategy and Organizational Performance, has taken steps to plan and perform the DoA monitoring.	A definition of what constitutes "major decisions" has been clarified and will also be communicated as a principle, during follow-up training and monitoring. However, given the decentralized nature of IOM and the wide variety of authorities that this policy encompasses, some room for flexibility is necessary. Details of what can or cannot be undertaken by the officer in charge rest with the delegator's professional judgement and the restrictions may be included in the delegation of authority form. We therefore close this item but will revisit this point when we review and revise the policy	September 2024 Closed
2023 Certification AUDIT Geneva 23-CT-CH10-03	We recommended that Management should continue with the road map of the budget reform and develop strategic funding activities to secure unearmarked contributions to support the Organization's core and administrative activities. In addition, Member States should commit towards a more predictable funding arrangement for the optimal core structure needed to administer the Organization's activities.	IOM agreed with the recommendation and would pursue the road map of the staggered budget reform implementation until 2027 and continue discussions with Member States based on their commitment to review the Administrative Part of the Budget in 2027 and to consider further increasing the Administrative Part of the Budget to ensure a sustainable financial model for the Organization towards the policy of zero nominal growth of the Administrative Part of the Budget by 2025.	IOM is pursuing the road map of the staggered budget reform implementation until 2027 and continue discussions with Member States based on their commitment to review the Administrative Part of the Budget in line with Standing Committee Resolution No. 31 of 28 June 2022 on investing in the core structure of IOM.	September 2024 Closed
2023 Compliance AUDIT Dhaka, Bangladesh 23-CO-BD10-02	We recommended that the CoM should ensure that the RMO engages with the MHRO to review the vendor balances and take the appropriate actions to avoid any deficits after project closures.	The RMO would engage with MHRO to implement the recommendation to ensure timely clearance of operational advances and would not approve new operational advance requests unless previous requests are cleared, or a liquidation report is submitted.	Further to the office's comments in the management letter, we confirm that the office is actively monitoring the status of operational advances, which are being liquidated on a monthly basis. No new operational advances are issued without the liquidation of previously issued ones. Additionally, we confirm that none of the office's projects are in deficit.	March 2024 Closed

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as of September 2024)	Planned date of completion
	S/34/CRP/1			
2023 Compliance AUDIT Bogota, Colombia 23-CO-CO10-01	We recommended that the CoM should establish procedures to strengthen its oversight of programme and project activities, ensure timeliness and quality of donor reporting, as well as the appropriateness of project funds management.	The Mission accepted the recommendations and explained that a control tool would be implemented to monitor the authorization or endorsement by central reviewing areas (RAS/RTS). Also, the tool would generate timely alerts on consolidated monitoring solely for the country office.	While IOM had already established procedures to strengthen oversight and monitoring of the endorsement of reports by central reviewers (RAS/RTS) prior to these audit recommendations, different programmes, through their Project Managers, used to monitor their own reports individually. After the audit and subsequent recommendations, to increase the effectiveness of oversight and monitoring of the reports, the Chief of Mission, in coordination with the Senior Resources Management Officer, has implemented a tool managed/coordinated by the Program Support Unit. This tool consolidates all financial and narrative reports for all projects in the office, monitors the timelines of reporting across the entire reporting approval workflow up to the point of authorization by the central reviewers, and generates timely alerts for overdue reports, ensuring the reduction of delays in report submissions to the donor. IOM considers this recommendation closed.	March 2024 Closed
2023 Compliance AUDIT Addis Ababa, Ethiopia 23-CO-ET10-01	We recommended that the CoM should ensure that the RMO submits all tax refunds in accordance with the Tax Authority's guidelines and conduct periodic follow-up on any outstanding VAT receivable.	The Mission stated that currently the IOM Office is part of the UN Finance Working Group (FWG) on the development of modalities that would ensure that tax reimbursements are submitted to Ministry of Finance as ONE UN. In the interim, a dedicated team of three staff have been tasked to work on the 2023 claims and this would be submitted before end of the year.	The Finance unit increased their capacity specifically to deal with VAT issues and all tax reimbursement requests are submitted timely in accordance with the tax authority's guidelines	June 2024 Closed
2023 Compliance AUDIT Addis Ababa, Ethiopia 23-CO-ET10-01	We recommended that the CoM should ensure that the RMO submits all tax refunds in accordance with the Tax Authority's guidelines and conduct periodic follow-up on any outstanding VAT receivable.	The Mission stated that currently the IOM Office is part of the UN Finance Working Group (FWG) on the development of modalities that would ensure that tax reimbursements are submitted to Ministry of Finance as ONE UN. In the interim, a dedicated team of three staff have been tasked to work on the 2023 claims and this would be submitted before end of the year.	The Finance unit increased their capacity specifically to deal with VAT issues and all tax reimbursement requests are submitted timely in accordance with the tax authority's guidelines	June 2024 Closed

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as of September 2024)	Planned date of completion
	S/34/CRP/1			
2023 Compliance AUDIT Phnom Penh, Cambodia 23-CO-KH10-01	We recommended that the CoM should liaise with all stakeholders to find the best possible way to receive moneys from self-payer transaction through the banking system in accordance with host country laws.	The Mission acknowledged the recommendations and would coordinate with HQ colleagues from CANVAC, MHD, TSY and the RO accordingly for an acceptable process to be established pending roll out in 2024/25 a global payment platform.	The IOM Office in Cambodia introduced the option of payment through QR code starting 1 March 2024, where the payment directly gets credited to the Office bank account. Users are still transitioning to this solution.	March 2024 Closed
2023 Compliance AUDIT Phnom Penh, Cambodia 23-CO-KH10-02	We recommended that the CoM should ensure that the RMO conducts the physical inventory and regularly updates the Office asset information with all the required or essential information in compliance with IN/267.	The Mission acknowledged the recommendations and stated that the RMO has commenced physical inventory count and would coordinate with CAS to update the asset mater record.	The IOM Office in Cambodia conducted the physical inventory count for 2023 and duly submitted the reports to the Central Accounting Support (CAS) unit. Regarding the assets which the External Auditor identified as not properly recorded, the asset master record was properly updated, in coordination with CAS.	February 2024 Closed
2023 Compliance AUDIT The Hague, Netherlands 23-CO-NL10-01	We recommended that the CoM should ensure that the RMO review open VAT and other tax paid and regularly contact the Tax Authority for the earliest possible recovery of tax reimbursables.	To minimize the risks related to VAT reimbursement, Tax authorities have indicated new procedures, starting from 2024, which would enable the Mission to minimize outstanding items or requested amounts for tax reimbursement related to services or goods procured through contracts for ongoing needs.	The checking of VAT receivables is conducted monthly as part of the accounts closure routine. VAT reimbursement requests are submitted to the tax authority during the quarter following the expense period and are reimbursed according to the government's established timeline. Since the audit, the number of invoices submitted for reimbursement outside the established timeline has been reduced to zero.	September 2024 Closed

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as of September 2024)	Planned date of completion
	S/34/CRP/1			
2023 Compliance AUDIT Kathmandu, Nepal 23-CO-NP10-01	We recommended that the CoM should ensure that the RMO regularly updates the Office asset information with all the required or essential information in compliance with IN/267 for all subsequent assets procured.	The RMO would conduct a thorough review of the Mission's assets records and incorporate the serial numbers and the other essential information. Also, the RMO would engage with PCST to resolve the PRISM technical issues and ensure that assets assigned to separated staff are rectified to reflect the transfer of these assets to active or current staff members.	A thorough review of all active assets has been successfully completed, and IOM has addressed the issue of missing serial numbers for several items by incorporating them into its inventory system, when such number is applicable. Regular monitoring of these records ensures that all asset information is accurate and up to date. When necessary, updates are made to reflect any changes in asset status, such as disposals, or reassignments. In addition to these updates, technical issues have also resolved in collaboration with the PRISM Central Support team. Assets associated with staff members who have been separated or transferred to another office are removed from their vendor accounts. The office's records are up to date and reflect the current status of its personnel and their respective assets.	September 2024 Closed
2023 Compliance AUDIT Kathmandu, Nepal 23-CO-NP10-02	We recommended that CoM should ensure that the RMO review vendor downpayment balances on monthly basis, to ensure that these advances are transferred as expenses to projects to avoid any deficits after project closures.	The Mission monitors all outstanding advances and follows up with the relevant departments, units, and staff members to ensure timely clearance of these advances. Hence the RMO would engage with the four staff members and obtain the requisite document to immediately clear the vendor account.	The office is diligently monitoring/reviewing the outstanding advances in the system to ensure financial accuracy and accountability. This involves regular tracking of any pending advances and closely assessing the overall financial situation of ongoing projects. To facilitate this process, we actively follow up with the relevant staff and departments responsible for managing advances to ensure those are settled as soon as activity is concluded. Furthermore, prior to the closure of any project, the office also ensures that all advances associated with that project are fully settled. This includes verifying that all expenses have been appropriately recorded and posted in the system, reflecting the true costs of the project.	September 2024 Closed

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as of September 2024)	Planned date of completion
	S/34/CRP/1			
2023 Compliance AUDIT Kathmandu, Nepal 23-CO-NP10-03	We recommended that the CoM should ensure that the RMO conducts monthly review of open purchase requisition and follow up to ensure that receipts of procurement transactions are recorded accurately and completely charged to the relevant month.	The RMO reviews all open items in respect of POs/PRs in terms of their accuracy, relevance and ensure that the necessary actions are taken to close the transaction. Furthermore, few transactions would be rectified where delivery dates were inadvertently not updated.	The Resources Management Officer is actively collaborating with the procurement and logistics team to closely monitor all open purchase orders and purchase requisitions. This is to ensure that expenses are accurately posted to the relevant projects as soon as the delivery of goods and services is completed. In the event of any delays in delivery, the procurement and logistics team takes prompt action to update the system with the new delivery dates.	September 2024 Closed
2023 Compliance AUDIT Bratislava, Slovakia 23-CO-SK10-01	We recommended that the CoM should liaise with IOM LEG for the recovery of the amount of EUR 9,360.00 from Jumo S.R.O.	Mission accepts the recommendation and states that the LEG division would be contacted on the issue for advice on the next steps.	The IOM Office coordinated its steps with the Office of Legal Affairs on recovery of the amount of EUR 9,360.	July 2024 Closed
2023 Compliance AUDIT Bratislava, Slovakia 23-CO-SK10-02	We recommended that the CoM should liaise with the Ministry of Interior and obtain supporting documentation for the termination of the project and inform FAD for the adjustment of the voluntary contribution amount.	An official letter from the Ministry of Interior would serve as the main supporting document to close the project in IOM internal systems and the outstanding receivable would be cleared as part of the month end closure activity.	The Chief of Mission has liaised with the Ministry of Interior on the issue. The Ministry has reconfirmed in writing that the amount will not be transferred and this particular project will not start. Based on this, the project was closed in PRIMA and outstanding revenue removed from the system.	February 2024 Closed
2023 Compliance AUDIT Freetown, Sierra Leone 23-CO-SL10-01	We recommended that the Head of Office (HoO) and Resource Management Officer (RMO) established project-based cash threshold and transportation procedures considering the electronic financial infrastructure and security profile under the circumstance whilst continue to engage with the Regional Office and Head Office/RMO to establish a much more efficient delivery mechanism for electronic cash transfer grants/pocket grants to intended beneficiaries.	The terms of engagement with the selected service provider to provide electronic cash transfer system for cash-based interventions in the form of online bulk payment services are currently being reviewed by the ICT and FAD departments following the recommendations made by the IOM's Legal team.	IOM recently signed a contract with a service provider which offers a service that will help solve the issue of handling cash for beneficiaries. The training by the service provider on how to handle the application is ongoing.	September 2024 Closed

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as of September 2024)	Planned date of completion
	S/34/CRP/1			
2023 Compliance AUDIT Dushanbe, Tajikistan 23-CO-TJ10-01	We recommended that the CoM should ensure that the RMO conducts monthly reviews of open purchase orders (Pos) and purchase requisitions (PRs) and follow up on non-delivery of goods and services ordered to close all completed transactions.	The Mission would coordinate with RAS and ensure that quarterly reviews of open commitments including open PRs are done.	The office is monthly reviewing the open purchase orders and purchase requisitions with the regional accounting service (Manila) on a regular basis and addressing shortages that lead to the non-delivery of goods and services. In addition, all transactions are strictly and regularly reviewed due to the transition to the new ERP platform.	March 2024 Closed
2023 Compliance AUDIT Dushanbe, Tajikistan 23-CO-TJ10-02	We recommended that the CoM ensure that the CCSAT is completed with all the relevant information to ensure that significant control deficiencies identified are systematically documented and monitored.	The Mission CCSAT is conducted once a year and in close coordination with Regional Office (RO). The tool is currently under RO Vienna's review and the Mission would follow up to ensure the document is finalized.	The Regional Office in Vienna provided affirmative feedback about the finalization of the compliance control self assessment (CCSAT) for 2023. No major comments were made by the Regional Office.	September 2024 Closed
2023 Compliance AUDIT Lusaka, Zambia 23-CO-ZM10-01	We recommended that CoM should ensure that the RMO timely update IOM assets information in the PRISM after physical stock take.	Management agreed to implement the recommendation at the earliest.	The recommendation was addressed and the physical asset stock take and update in PRISM was completed on 15 February 2024.	March 2024 Closed
2022 INTERIM AUDIT Geneva 22-IN-CH10-04	We recommended that OIG and IOM Senior Management should initiate an assessment of the current OIG architecture and establish an architecture that is fit for purpose for the third line independent oversight to properly exercise its mandate as articulated in the OIG revised Charter.	OIG fully agreed with the recommendation that the OIG architecture should be reviewed to enable the third line oversight to properly exercise its mandate as articulated in the OIG revised Charter.	The process of strengthening the Office of Internal Oversight can be considered as concluded, further to the additional resources and decentralized structures already approved in June 2024.	December 2023 Closed
2022 COMPLIANCE AUDIT C. de Guatemala 22-CO-GT10-02	We recommended that the Finance team should review and coordinate with LEG to investigate the discrepancies and reconcile for final reporting.	The CoM explained that due to the Covid-19 pandemic, staff worked from home with only three administration staff, thereby making it difficult on some occasions to control suppliers and better coordinate the processes. The CoM added that the list was being reviewed and settlement of the old balances was being monitored with the hope to close them in the shortest time.	As of 19 September 2024, only one item remains, which is under internal coordination. IOM considers this recommendation to be closed.	September 2024 Closed