COMITÉ PERMANENT DES PROGRAMMES ET DES FINANCES

Trente-troisième session

RAPPORT SUR LA MISE EN ŒUVRE DES RECOMMANDATIONS

DU VÉRIFICATEUR EXTERNE DES COMPTES

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Introduction

1.   Le Vérificateur externe des comptes, qui est le Vérificateur général des comptes du Ghana, a présenté son rapport pour l'exercice financier 2022 (document S/32/CRP/1) aux États Membres à la trente-deuxième session du Comité permanent des programmes et des finances, tenue en juin 2023.

2.   L'Administration a accepté les recommandations formulées dans ce rapport et a dit 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 le Vérificateur externe des comptes au cours des cinq derniers exercices et lors d'exercices antérieurs, ainsi que le nombre de celles mises en œuvre.

	Exercice financier vérifié						
	2017 et exercices antérieurs*	**2018** S/24/CRP/1*	**2019** S/26/CRP/1*	**2020** S/28/CRP/1*	**2021** S/30/CRP/1*	**2022** S/32/CRP/1*	**Total**
Nombre de recommandations faites	181	35	56	38	35	57	402
Nombre de recommandations mises en œuvre	177	33	56	37	30	30	363
Recommandations en souffrance à la date du présent rapport	**4**	**2**	**0**	**1**	**5**	**27**	**39**

* Rapports du Vérificateur externe des comptes (2017 et exercices antérieurs : 2014 (document S/16/CRP15), 2015 (document S/18/CRP/1), 2016 (document S/20/CRP/1), 2017 (document S/22/CRP/1)).

4.   L'annexe du présent rapport renferme un tableau énumérant les recommandations qui étaient en souffrance à la date du dernier rapport et celles pour lesquelles des mesures ont été prises durant les exercices 2022 et 2023. 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 – qu'elles soient en suspens ou clôturées – en commençant par l'exercice 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 September 2023)	Planned date of completion
	S/32/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.	Having agreed with the recommendation and taken action on it, management suggests that the planned date of completion be at least one month after Oracle implementation.	July 2024
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.	Following implementation of the new ERP, which is expected to significantly improve the automation of the monthly and year-end closing processes, and adoption of the new chart of accounts, IOM internal procedures will be revised accordingly; this should result in greater efficiency and reduce the number of Open Items and Suspense Accounts. Management suggests that the planned date of completion be at least one month after Oracle implementation.	July 2024

The following acronyms are used in this table:

BCP: business continuity plan	OIG: Office of the Inspector General
ERP: Enterprise resource planning	OSI: Operational Support Income
FMRP: Financial Management Rules and Procedures	PRIMA: Project Information and Management Application
GPSU: Global Procurement and Supply Unit, Manila Administrative Centre	PRISM: Processes and Resource Integrated Systems Management, the current IOM ERP system
HRM: Human Resources Management Division	PSD: Procurement and Supply Division
ICT: information and communication technology	SOP: standard operating procedure
IGF: Internal Governance Framework	VAT: value added tax
IPSAS: International Public Sector Accounting Standards	

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2023)	Planned date of completion
	S/32/CRP/1			
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 missions 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.	Implementation of this recommendation is ongoing.	July 2024
2022 INTERIM AUDIT Geneva 22-IN-CH10-02	We recommended that Management should as part of the ongoing IGF work items, conduct business impact assessment and initiate review of the regional and country offices architecture as well as RMO functional working relationship to give clarifications, eliminate overlaps and mitigate resistance associated with change process.	Management agreed with the recommendation to conduct a business impact assessment arising from the IGF reforms and will look to incorporate this assessment into the planning for IGF 2.0. Management added that the IGF reforms have largely focussed on strengthening the existing functional structures including the overall relationship between HQ, Regional Offices and Field missions and that as part of the budget reform process, IOM is in the process of strengthening field missions through the provision of core funding for the two key management positions at mission level - Chief of Mission (CoM) and the Resource Management Officer (RMO). Regional Offices will also be strengthened through the establishment of a number of new core positions relating to HR, Monitoring Evaluation and Risk, Data and Financial management. This process will also facilitate a review of ToR for some existing positions to take account of new processes.	Under the direction of the Director General-elect and her transition team, a comprehensive review of the Headquarters and regional office structures is being undertaken with support from the UN Advisory Alliance, which will make recommendations for greater efficiency, optimization and simplification based on best practices from across the United Nations. Following the review, IOM will work with interested stakeholders, including Member States, to implement a new structure.	December 2023

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2023)	Planned date of completion
	S/32/CRP/1			
2022 INTERIM AUDIT Geneva 22-IN-CH10-03	We recommended the Organization strengthen its ability to reduce the risk of expensive retrofitting post-implementation, realignment of roles, responsibility and accountability functions, improvement of human resources staffing levels and salary grade as well as improve its internal coordination and communication across all levels of the Organization on the progress on the transformation.	Management indicated it has initiated the Change Impact Assessment within the BT project which would be completed by the end of June 2023. Also, a review of the field structures and missions together with regional offices and Headquarters has commenced under an incremental process through the strengthening of a number of oversight and administrative functions together with the shift to core funding for some field positions. Management further indicated that it would ramp-up communication and change management activities in the second half of 2023 and the continuous coherent approach for the development, consultation and finalization of proposed new policies would be carried over into IGF 2.0.	A new senior change management role has been established to support the transition team and the review of Headquarters and regional offices and associated responsibility and accountability functions. Communication and change management activities have been ramped up, with the newly established transition team taking a very proactive and consultative approach ahead of ushering in the new Administration. The process encompasses external stakeholders, including Member States, and internal consultation across the Organization. A number of new workstreams have been established under the transition team to solicit feedback from field colleagues.	December 2023
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.	A number of assessments (2017 and 2022 independent external quality assessment of the Internal Audit Function of OIG, 2022 United Kingdom Foreign, Commonwealth & Development Office assessment, 2022 IOM External Audit results) have flagged as a weakness the Internal Audit function's lack of additional funding since 2016 and its delocalized structure. In 2023, in relation to the 2024 budget process, a request for additional funding and rationalization of the Internal Audit structure was submitted to the Executive Office and is pending review and approval. The request is a minimum and would serve as the basis for a medium- to longer-term resource strategy for Internal Audit in IOM.	December 2023

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2023)	Planned date of completion
	S/32/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. Establish effective governance on treasury management and update the treasury policy to reflect financial conditions or circumstances; c. Facilitate the gathering of financial data across the Organization on past expenditure patterns and determine current and future needs; d. Enhance cash equivalents and investment performance reporting in the quarterly FMR to aid transparency and decision making; and e. Adopt 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 (c) 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 (e) will depend on acceptance of new platform and required budget as part of the Business Transformation.	(a) Open, pending implementation as part of the Oracle go-live. The implementation date is subject to change depending on IGF decisions. (b) Closed Management is confident that effective governance already exists of the Treasury management process but agrees that it is necessary to update the Treasury Policy (IN 209). The new policy has been prepared and is pending with the Executive Office for signature. (c) Open. Once the Oracle go-live is stable, management will assess how the data can be collected. The implementation date is contingent on the revised Oracle go-live date. (d) Closed. The FMRP have been updated to address this issue. (e) Open. Management is about to sign a five-year implementation project with the United Nations International Computing Centre, supported by PwC, to roll out Trax, a powerful payment platform, and connect IOM global banks to Oracle. A budget allocation of approximately USD 4 million has been approved.	December 2023
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 missions 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.	The current cybersecurity programme is being rolled out and the relevant network infrastructure upgraded, to ensure feasibility.	December 2024

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2023)	Planned date of completion
	S/32/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 Management has rolled out Global Payroll to 42 offices so far. By 31 December 2023, all offices, except 17 for which there is no configuration in PRISM, will have their payroll processed by the Global Payroll team in the Manila Administrative Centre. The configuration of those 17 offices will be completed after the Oracle go-live. Management is waiting for decisions on the funding required to customize the system based on the specifics of each office.	December 2023

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2023)	Planned date of completion
	S/32/CRP/1			
2022 COMPLIANCE AUDIT Alger 22-CO-DZ10-05	We recommended to the Management of Algeria to re-strategize on how to harness the expertise from the Regional Office to secure funding for projects to enhance sustainability of the Office in order not to lose well-trained officers to other missions. We also urged the CoM of Guinea to step up engagements with the donor community and other stakeholders to attract funding for its operations.	The management of Algeria took note of the recommendation and have shown willingness to continue to support the sustainability of the Mission through fund raising, including one large project that it anticipated at the horizon with European Union funding. The CoM of Guinea explained that the combination of factors which have created the challenges were completely out of their control. However, donor willingness to fund activities in Guinea is on the increase and that the number of concept notes and proposals in the pipeline gives some optimism.	The office under review is IOM Algeria. The references to the Chief of Mission Guinea should therefore be corrected and the management response adapted as necessary. IOM Algeria has taken steps to harness the expertise of locally recruited staff, offering, whenever funding permits, stable contracts to retain talent. Contracts are regularly issued with a fixed term and conversion to special fixed terms is ensured. IOM Algeria has engaged donors locally, at their respective headquarters and in capitals. Specifically, it has engaged in talks on major funding (EUR 50,223,000) focusing on its main programme, assisted voluntary return and reintegration. It has recently secured USD 4 million from the Kingdom of the Netherlands for two years of implementation. Lastly, the Chief of Mission has planned a donor meeting to reposition IOM Algeria and highlight the current funding shortfall.	December 2023
2022 COMPLIANCE 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.	IOM Algeria is following up with Headquarters regarding an update of the memorandum of understanding. No further action is required at the national level.	December 2023

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2023)	Planned date of completion
	S/32/CRP/1			
2022 COMPLIANCE AUDIT Buenos Aires 22-CO-AR10-01	We recommended that the Head of Office (HoO) should continue to liaise with IOM Headquarters and the Government of Argentina with the view of pursuing the signing of an updated host country agreement and obtain full privileges and immunities accorded to other intergovernmental organizations.	The HoO indicated that the mission will continue to work towards the achievement of the same conditions as the local staff of the other agencies of the United Nations system in Argentina who make their contributions to the UN Staff Joint Pension Fund.	Contacts and meetings were pursued with the Argentine Directorate of International Organizations/Ministry of Foreign Affairs. Two additional letters were sent to the Ministry. The first was signed by the IOM Regional Director for South America. The second was signed by the United Nations Resident Coordinator in Argentina and confirmed support for the request. In parallel, IOM Argentina met with the Department of Human Resources Management to discuss further support from the Administration.	December 2023
2022 COMPLIANCE AUDIT Buenos Aires 22-CO-AR10-03	We urged the HoO to work towards finalizing the draft risk assessment document and implement this management tool to ensure systematic and entity approach to risk management in the Office.	The HoO stated that the Mission will work towards finalizing the risk assessment document and will provide employees at all levels with enhanced knowledge about their roles and responsibilities for risk management in line with IN 213 Rev 1 during the first semester of 2023. The HoO added that the Office has already coordinated a meeting with the Chief Risk Unit for their support for the implementation of the Risk Management Framework and Policy.	Work to finalize the risk assessment document is ongoing.	December 2023
2022 COMPLIANCE AUDIT Buenos Aires 22-CO-AR10-04	We recommended that management should ensure that the CO complies fully with the SES by encouraging all managers and staff to complete midyear and end of year reviews.	The HoO indicated that the CO will continue to encourage all managers and staff to complete midyear and end of year reviews to achieve 100%.	IOM has implemented a new performance management instruction and system effective 1 February 2023 as part of the ongoing Business Transformation initiative. The new process involves a quarterly performance cycle. IOM Argentina is proactively encouraging all staff to set goals and complete evaluations for each quarter. The compliance rate for the first quarter was 77%.	December 2023

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2023)	Planned date of completion
	S/32/CRP/1			
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.	The finance team reviewed items pending from before the office's close of operations in 2013. The office will review those items with the Department of Legal Affairs to review the procedure for clearing them before the closure of December 2023.	December 2023
2022 COMPLIANCE AUDIT Conakry 22-CO-GN10-03	We recommended that the CoM should ensure the development of an action plan, including the mechanism of providing financial resource allotment to address the growing obsolescence of the Office ICT infrastructure and other related equipment.	The CoM agreed with the recommendation and stated that the Office ICT Team in collaboration with the ICT Division in Headquarters and Regional Office have submitted a budget for consideration when budgeting for future projects.	An assessment has already been carried out by the office's ICT team in collaboration with the ICT Division at the Regional Office. The report and a budget have been submitted to IOM Guinea for consideration. An action plan has been drawn up and shared with the Chief of Mission for implementation. The office ensures that every newly approved project has a budget line for office equipment, so that staff have what they need to carry out their assignments.	December 2023
2022 COMPLIANCE AUDIT Conakry 22-CO-GN10-04	We recommended that the CoM should establish a dedicated team to update and coordinate the risk management activities to enable prompt adjustment of the organizational assessment of risks and mitigating actions to ensure integration of risk identified in all phases of the project cycle.	The CoM took note of the recommendation and stated that the Office risk register was recently updated and consider it as an iterative exercise for identification of risks and proposal of mitigations. The CoM added that the Office Business Continuity Plan provides elaborate actions of what need to be done for cases such as COVID-19 or high political instability in the Country.	Before the audit, the office shared the documents in the list of questions, including the ongoing risk register (updated in September 2022). Although risk identification and analysis are iterative exercises, the office managed to identify risks and proposed mitigation measures. The BCP was also shared with the auditors and updated in June 2023 to reflect measures to be taken by the office in the event of a pandemic or serious political instability and insecurity in the country.	December 2023

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2023)	Planned date of completion
	S/32/CRP/1			
2022 COMPLIANCE AUDIT Tegucigalpa 22-CO-HN10-01	We recommended that efforts should be made to investigate all 120 transactions for necessary entries and updates.	Management indicated that the vendor amounts were being reviewed and that some of the transactions would be cleared at the end of January 2023. Amounts in favour of staff are in the form of claims for travel expenses and would be paid in the account closure of January 2023. Management also stated that the $20,734.97 was deposit received and funds returned to Government Office due to balance of project structure RR.0055 and are coordinating with Regional Office to clear the transaction.	Most of the pending items have been settled. Some cases are being followed up by Treasury. Additionally, the funds returned to the government office are being processed with Regional Accounting Support. The office is in the process of approving the final financial report and the appropriate revenue registration.	December 2023
2022 COMPLIANCE AUDIT Tegucigalpa 22-CO-HN10-02	We recommended that the Chief of Mission should constitute a team to draft the plan for review and approval.	Management stated that the Chief of Mission took over Honduras mission in September 2022 and focused his first months on getting to know the political context, operational set-up and UN and government counterparts. However, the COM recognizes the importance of a strategic plan and will set it as a priority for Honduras Mission in 2023.	The 2023–2026 strategy for IOM Honduras is being finalized and is expected to be launched in October 2023.	December 2023
2022 COMPLIANCE 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 Chief of Mission is actively engaged with the Ministry of Foreign Affairs on a legal agreement, and all other ministries (mainly Home Affairs, Human Resources and Health) on general IOM undertakings. The Chief of Mission is also in touch with the United Nations country team about a collective approach. Unfortunately, the Ministry of Foreign Affairs has clearly said that it does not want to pursue a legal agreement with IOM, as the issues surrounding refugees and migrants are too sensitive. It nevertheless wants IOM to continue its work and will provide practical support to that end. Unless IOM decides, at an institutional level, that operating in this context is too risky and is willing to withdraw as a consequence of not having legal status, it is not likely that the Government of Malaysia will change its stance, as IOM continues to operate without legal status.	December 2023

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2023)	Planned date of completion
	S/32/CRP/1			
2022 COMPLIANCE AUDIT Kuala Lumpur 22-CO-MY10-02	We recommended that the CoM should ensure that the Asset Management Team obtain the necessary information, including the serial and inventory numbers, and ensure that these are updated in the PRISM Asset module. We also recommended that the CoM should ensure that all assets earmarked for retirement are coordinated with CAS for the necessary approval prior to their disposal.	The CoM indicated that the serial numbers of 243 assets and proposed action on the 317 assets would be updated in the system by the Procurement staff, and efforts would be taken to identify all the retired assets for disposal. The CoM also stated that the addition of new personnel to the resource management team would give focus and improve IOM asset monitoring and tracking.	The 317 assets identified with no planned action have been updated accordingly and all assets in the system now have planned action. Ongoing efforts to indicate the serial numbers of assets are expected to be completed by October 2023. The office also ensures that all assets earmarked for retirement are coordinated with Central Accounting Support and obtain the requisite approval for disposal.	December 2023
2022 COMPLIANCE AUDIT Kuala Lumpur 22-CO-MY10-03	We recommended that the CoM should establish an effective system for monitoring progress of projects, identify limitations and anticipate delays so that appropriate measures could be taken. We also recommended that the CoM should ensure that the RMO engages with PM to update the financial information on budget for projects to facilitate effective monitoring.	The CoM agreed with the recommendation and stated that a new comprehensive system or monitoring and reporting has been implemented in September 2022 and that the report will be updated on a regular basis and submitted to the PMs with important highlights on the burn rate. Regarding timely uploading of budget in the system, the CoM indicated that once new project is activated in PRIMA, the PM would follow-up with Manila Budget Support (MBS) to ensure timely uploading of budget in PRISM.	The Chief of Mission and Resource Management Officer have worked together and with project managers to improve monitoring and tracking of project expenses and deliverables. Every month the Resource Management Officer analyses spending for each project, providing information on the overall budget burn rate and any related issues. The Chief of Mission and Resource Management Officer are conducting more frequent budget reviews and analyses, identifying additional funding for positions, and are working with personnel to ensure the highest possible burn rate. Some expenses have been challenging to meet owing to last-minute government changes of plan, but overall monitoring, burn rates and planning have improved. The project managers have also been trained to monitor the financial status of their projects using a template designed by the Resource Management Officer. In cases where the updated budget is not uploaded on time, spending is tracked manually and the central team or managing office is reminded to update the budget in PRIMA and PRISM.	December 2023

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2023)	Planned date of completion
	S/32/CRP/1			
2022 COMPLIANCE AUDIT Pohnpei 22-CO-FM10-01	We recommended that management should conduct and document exit interviews with departing staff and keep copies on the respective staff files to provide information for use in the preparation of vacancy notices with a view to promote staff retention and minimise the incidence of staff attrition.	Management took note of the recommendation for compliance and indicated that the HR Assistant has been tasked to develop an exit interview questionnaire to be used for separating staff, and had been included as performance goal for the first quarter of 2023 within IOM's Performance Appraisal System (PAS) for implementation the following quarter.	An exit interview questionnaire has been developed. Exit interviews are coordinated with management and staff as part of the separation clearance procedures.	October 2023
2022 COMPLIANCE AUDIT Pohnpei 22-CO-FM10-03	We recommended that management should ensure that persons driving IOM vehicles are subjected to independent third-party certification to secure the Mission vehicles and drivers. We also recommended that management should ensure compliance with IN/110 on medical examination and ophthalmological testing for drivers and security personnel.	Management in response indicated that all IOM drivers have undergone the Annual Medical Examination (AME) while Security personnel are currently undergoing the AME. Management added that all the States in Micronesia do not have ophthalmologists but have recently found that there is one ophthalmologist in Pohnpei, thus they will comply accordingly in having all staff in Pohnpei with driving responsibilities undergo ophthalmological testing.	Solutions for tests by an ophthalmologist are being investigated.	October 2023
2022 COMPLIANCE AUDIT Pohnpei 22-CO-FM10-04	We recommended that the BCP should be regularly updated to include simulation procedures and implemented to ensure that the Mission's information assets are properly safeguarded. We also recommended that the Mission should comply with the requirement to conduct yearly simulation drills for the ICT component of the BCP with a view to ensuring that the recovery functions are effective and working properly.	Management agreed with the finding and promised to comply. Management added that Section 5.4 IOM has migrated all the corporate workloads to the cloud and will continue to decommission local servers in the Missions thus the use of Portable office in a box is no longer permitted.	The BCP will be updated and a simulation conducted by October 2023.	October 2023

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2023)	Planned date of completion
	S/32/CRP/1			
2022 COMPLIANCE AUDIT Pohnpei 22-CO-FM10-05	We recommended that the CO should have a data backup storage at a safe location off-premises (i.e., bank safe or fireproof safe in IOM's sub-office in the country) to allow for easy retrieval of backup media to minimize the incidence of complete loss of data and undue delay in system restoration.	Management stated that the recommendation is valid based on ICT industry standards and recent ICT INs, but it only applies to Missions that still host data locally on their servers. Management indicated that they do not have local servers for the Mission as their data is hosted in the cloud by IOM enterprise systems (SharePoint Online, Exchange Online, OneDrive, PRISM, PRIMA, etc.) and the availability of those systems, as well as data protection and backup, are handled centrally by the ICT department rather than by the Mission. Management added that for data backup, new modern cloud-based technologies are currently used, rather than traditional tape backup, which is used for local on-premises servers.	Staff have been asked to archive data on the currently available cloud capacity while a network upgrade is rolled out in coordination with Headquarters.	December 2023
2022 COMPLIANCE AUDIT Madrid 22-CO-ES10-01	We recommended that the Madrid Office should be proactive in identifying more fundable projects in view of the issues in Spain and sub-Saharan Africa. We also recommended that management should re-strategize on how it intends to come up with projects that can secure funding to enhance sustainability of the Spain Country Office in the contest of projectization.	The CoM explained that the Office has limited options for expanding beyond the funding that the Government provides and that IOM Spain has a strategy for diversification of its portfolio (both Donor and Thematic), which has been implemented over the past years and has brought results. Furthermore, as part of this strategy, IOM Spain has been able to secure funds from different ministries and local authorities (depending on the context of how the country's administration work)	Agreements with the Spanish cooperation agency, the Ministry of Inclusion, Social Security and Migration and the Ministry of the Interior are to be signed in October, with implementation to begin before 31 December 2023.	December 2023

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2023)	Planned date of completion
	S/32/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 also 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.	Initial funding has been received for the building blocks of data infrastructure, and the Administration is exploring sustained funding for a comprehensive and coordinated approach.	TBD
2021 CERTIFICATION AUDIT Geneva (21-CT-CH10-02)	We recommended 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.	Work on this recommendation is ongoing, enhanced data security being an integral component of the Business Transformation initiative.	December 2025
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 so as 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 timeline for closing this recommendation is being reviewed in order for the agreed work to be included in the new executive team's workplan.	December 2024

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2023)	Planned date of completion
	S/32/CRP/1			
2021 COMPLIANCE AUDIT S Salvador (21-CO-SV10-01)	We recommended that the Office should ensure timely recovery of the advances from the affected staff in compliance with the HR operation procedures.	Management indicated that the remaining balances approximately 85% correspond to operational advances, which were approved under exceptional circumstances due to the nature of some Programs. Management stated that it is committed to analyse the situation of every program to find a solution to meet operational needs of the Programs without granting advances to staff vendors. Management added that it had taken action on open outstanding items on staff vendor's accounts in 2021 for which recovery of funds is performed every month and several communications with the accounting unit and staff to continue with the deductions as agreed.	Twenty-four out of 25 advances have been recovered and the last pending advance is in the process of being recovered.	October 2023
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 issue has been resolved for 10 out of 11 projects and is in the process of being resolved for the eleventh.	October 2023

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2023)	Planned date of completion
	S/32/CRP/1			
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).	No change. The next roll-out is scheduled for 2024.	December 2025
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.	The new Global Payroll system currently being rolled out will lead directly to a review of payroll allocations in the offices before payment. Moreover, the staff vendor accounts are currently begin reviewed for data preparation and cleaning before data migration from PRISM to Oracle. In parallel, the human resource modules are being rolled out and will result in a more integrated system.	December 2024

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2023)	Planned date of completion
	S/30/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	Procurement planning is covered in the new Procurement Manual (IN168 rev (3)). In collaboration with the University of Lugano-USI, the Supply Chain Division has finalized planning templates and key performance indicators. Replication of the procurement planning module in Oracle is still under discussion. The staffing structure of the Supply Chain Division and the Manila Supply Chain Unit has been somewhat improved but not yet finalized. Revised structures and the allocation of more resources to the Supply Chain Division are being discussed. The timeline has been revised because of the Business Transformation initiative.	December 2024
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 Oracle chart of accounts has been further refined based on observations from various playback sessions. As part of the data migration exercise, the existing and new charts of accounts are being mapped (using the initial mapping done by PwC as a baseline) in 2023 Q3 and Q4, in readiness for the go-live of the new ERP.	December 2023

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2023)	Planned date of completion
	S/30/CRP/1			
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.	IOM Lebanon is making progress on the cooperation agreement. A draft text has been agreed and is awaiting approval from the relevant ministries.	December 2023
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.	Oracle implementation 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 control. The cockpit will be demonstrated and tested in 2023 for actual use during the financial closure in 2024. The closure task list applicable to IOM is being developed, also taking into account Oracle best practices for the new ERP environment. Oracle has stated that this will be showcased during system integration testing.	December 2024
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 concurred that it is essential to maintain an up to date, well organized, coordinated and complete series of policies, and that this is an important part of any well-managed and transparent organization. It indicated its commitment to explore specific approaches to improving the current regime, including reviewing the IN/1 and any structural solutions to help improve in this area.	IN1/Rev1 was presented to the IGF Steering Committee in April 2023 and to the IGF Board in June 2023; comments were collected and addressed before the pre-final document was submitted. In July 2023, IN1/Rev1 was presented to the transition team, which is currently reviewing progress and will plan another follow-up discussion in autumn to finalize any pending comments before submitting the proposed revision to the (new) executive team.	December 2023

IMPLEMENTED RECOMMENDATIONS

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2023)	Completed in
	S/32/CRP/1			
2022 INTERIM AUDIT Geneva 22-IN-CH10-01	We recommended that Management should ensure that the finalisation of the Headquarters Building Manual to give clarity to the procedures for delivering the Project and the change management approach necessary for the sustainability of the building to serve as a reference to guide internal coordination, approval of transactions, decision making and adherence to local building regulations.	Management agreed with the recommendation and indicated that it intends to finalize the project manual, version development phase, for the End of Q2 2023, have it validated by the stakeholders and shared with all project development actors.	The Headquarters Building Manual was submitted to the Steering Committee, revised as per the Committee members' considerations on 6 September 2023 and prepared for signature by the Committee chairperson. The Manual will be included as one of the annexes to the Junon Group contract (architects and engineers) and distributed to all stakeholders.	November 2023 Closed
2022 COMPLIANCE AUDIT Alger 22-CO-DZ10-01	We recommended that the Chief of Mission should have a data backup storage at a safe location off-premises to allow for easy retrieval of data when necessary and also ensure that backup tapes are labelled for easy retrieval.	Management agreed with the recommendation and indicated that it will seek the support from UNRC to host the backup tapes in an IOM safe within the UN Resident Coordinator's offices.	IOM Algeria has relocated to new premises comprising two separate compounds and its server room and fireproof safe for backups are in two separate locations/buildings. Fire protection for the server room has been enhanced with automated fire extinguishers.	April 2023 Closed
2022 COMPLIANCE AUDIT Alger 22-CO-DZ10-02	We recommended that the Mission should recover the funds from the active staff and follow up on the separated staff to ensure that the outstanding amount is recovered.	Management explained that the Mission continues its efforts to recover advances and has a strict policy whereby one staff member cannot benefit from a second advance if the first one is not cleared. Management added that for advances made in 2019, the Mission is set to clear them either from the staff last settlement or write off on case by case basis and clear all entries by end of fiscal year 2022.	IOM Algeria is currently recovering advances from active staff and has processed write-offs for open items under separated staff vendor accounts. The only open items relating to separated staff are those that will be deducted from the final settlement. The office continues regularly to clean up data, including staff member vendor accounts.	September 2023 Closed

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2023)	Completed in
	S/32/CRP/1			
2022 COMPLIANCE AUDIT Alger 22-CO-DZ10-03	We recommended that Management should follow up with the Tax Authorities for a refund of the amount.	Management explained that VAT recovery from host country is complex as VAT exemption requests had to be made to the Ministry of Foreign Affairs and endorsed by the Ministry of Finance before any purchase is made, thereby impeding the Office activities. Management added that SOPs are in place for past VAT entries (2019 and 2020), and the Mission either had to charge projects when VAT requests were rejected or make a write off request to FAD.	The VAT mechanism in Algeria allows for exemptions but not refunds. IOM Algeria is in regular contact with the tax authorities via the Ministries of Foreign Affairs and Finance. As chair of the Operations Management Team, and at the request of the United Nations Resident Coordinator, it has spearheaded engagement with the Ministry of Foreign Affairs via notes verbales, to which it had received no reply as at August 2023. The Resident Coordinator considers this a top priority for discussion with the Directorate General of Protocol in the Ministry of Foreign Affairs, as VAT exemption is a concern shared by all United Nations agencies. The Finance and Accounting Division has approved the write-off of VAT amounts from 2018 and 2019, and the office is charging VAT to the respective operational projects whenever an exemption is not or cannot be granted.	October 2023 Closed
2022 COMPLIANCE AUDIT Alger 22-CO-DZ10-04	We recommended that the CoM should put in place risk management measures to ensure timely reporting to donors in future.	Management indicated that the challenges in reporting have been highlighted to donors and CoM is closely monitoring the reporting deadlines via PRIMA.	The Chief of Mission regularly follows up on reporting deadlines to ensure compliance. IOM Algeria currently has only one overdue report, which is being finalized for submission in PRIMA before the September 2023 account closing.	September 2023 Closed
2022 COMPLIANCE AUDIT Alger 22-CO-DZ10-06	We recommended that the CoM should establish effective risk management process in compliance with IN213 and ensure systematic identification and documentation of significant risk and put in place the necessary controls to mitigate the risk.	The Mission accepted the finding and stated that risk management is incorporated in every single project and as part of institutional tool PRIMA and added that the Mission will put in place a centralized tool on risk management.	The centralized tool has been in place since April 2023, endorsed by Headquarters and shared with the Regional Office in Cairo.	June 2023 Closed

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2023)	Completed in
	S/32/CRP/1			
2022 COMPLIANCE AUDIT Buenos Aires 22-CO-AR10-02	We recommended the introduction of IOM standard form which would aid the assessment of performance of consultant's work after completion of their assignment.	The HoO explained that the Mission created a document for consultant evaluation purposes where the consultants' performances are evaluated by the PM. Nevertheless, the Mission will replace that document for the official Standard IOM Evaluation Form.	To ensure compliance with IN84 (8.49), IOM Argentina established that consultants' performance evaluations must be attached as supporting documentation in Service Agreements and Online Invoice Payable when requesting the final payment. This measure was successfully implemented in December 2022.	January 2023 Closed
2022 COMPLIANCE AUDIT Canberra 22-CO-AU10-01	We recommended that Management should ensure adherence to the 30-day advance clearance requirement. We also recommended to Management to consider the use company credit cards as an alternative.	Management acknowledged the risks noted and the importance of complying with the 30-day clearance requirement and indicated that it will circulate a reminder of the rule to provide supporting documents within the prescribed period to all staff.	IOM Canberra has started paying for the accommodation of most duty travelers to reduce advance amounts.	August 2023 Closed
2022 COMPLIANCE AUDIT Canberra 22-CO-AU10-02	We recommended that management should take steps to have a well-defined staff establishment for the Resource Management Unit and all other units and ensure they are filled for the operations for the Australia Country office and its coordinating office function.	Management recognised the need for appropriate staff resourcing and structure within the resource management unit in Canberra and the region for which it provides oversight and support and indicated that a combination of recruitment (two additional full-time positions in Canberra, one full time position in Vanuatu) is underway. Management added that the reassignment of responsibilities of existing staff complemented by specific training has been initiated, and the revised structure is designed to address the risks identified by the audit.	Two new staff members have been hired and IOM Canberra is in the process of hiring two more.	August 2023 Closed

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2023)	Completed in
	S/32/CRP/1			
2022 COMPLIANCE AUDIT Canberra 22-CO-AU10-03	We recommended that management should ensure that eligible Goods and Services Tax amounts are established timeously and brought to the attention of the Tax Authorities for necessary administrative action and subsequent refund.	Management agreed with the finding and indicated that out of the outstanding balance, $17,196.19 has been approved to be refunded by the Government in March 2023 and the office is awaiting payment collection in order to clear the outstanding receivables for the amount, whilst the remainder had been lodged in 2022. Management however, attributed the delay in clearing the GST account to a combination of protracted processing of refund by the government and delayed lodgment by IOM as the tax refund procedure requires document collection and review prior to filing a refund claim with the government of Australia.	Implemented in line with the tax authorities' time frame.	August 2023 Closed
2022 COMPLIANCE AUDIT Canberra 22-CO-AU10-04	We recommended that management should conduct and document exit interviews with departing staff and keep copies on their respective staff files to provide information for use in the preparation of vacancy notices with the view to promote staff retention and minimise the incidence of staff attrition.	Management welcomed the suggestion to standardize exit interviews and acknowledged the value they may add to the retention of staff. Management added that with a view to conducting exit interviews systematically going forward, the Mission will coordinate with HRM to establish a standardized approach and guidelines.	Only one staff member has left the Organization since the audit was conducted and an exit interview was done on that occasion. The office will continue to conduct such interviews in the future.	August 2023 Closed
2022 COMPLIANCE AUDIT Canberra 22-CO-AU10-05	We recommended that the BCP should be regularly updated to include simulation procedures and implemented. We also recommended that the Mission should endeavour to comply with the requirement to conduct yearly simulation drills for the ICT component of the BCP with a view to ensuring that the recovery functions are effective and working properly.	Management acknowledged the importance of updating the BCP annually and plans to update again in 2023, further committing to incorporate clearly defined RPOs and RTOs identified as a shortcoming of the existing BCP. Management added that all work files are saved on the SharePoint and Canberra office can continue to operate in the time for the system rebuild, ensuring the interruption of business is minimized.	This is being done in line with ICT regulations.	August 2023 Closed

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2023)	Completed in
	S/32/CRP/1			
2022 COMPLIANCE AUDIT Canberra 22-CO-AU10-06	We recommended that the CO should have a data backup storage at a safe location off-premises to allow for easy retrieval of backup media to minimize the incidence of complete loss of data and undue delay in system restoration.	Management indicated that the Canberra office has external hard drive for the system backup which is done daily and each year's back up drive kept in the safe.	Implemented.	August 2023 Closed
2022 COMPLIANCE AUDIT Canberra 22-CO-AU10-07	We recommended that files should be kept and regularly updated with the requisite documentation, including vendor information and verification as well as reference and evaluation information.	Management indicated that a review of all existing vendors will be conducted following the recruitment of additional staff to ensure all information for existing vendors is updated and complete. Management also agreed that a system of managing the vendor should be in place and that in consultation with the supply chain unit in HQ and/or Manila, it will review the current procurement transactions and understand and develop a strategy taking into account the capacity, size, and structure of the Mission.	Implemented.	August 2023 Closed
2022 COMPLIANCE AUDIT Canberra 22-CO-AU10-08	We recommended that Management should involve the procurement staff/specialists at the early stages of project development and ensure that the Mission's approved work plan is properly aligned with the approved budget. We also recommended to management to address the staffing shortfall in the procurement function to ensure appropriate internal control.	Management agreed with the observation and recommendations and indicated that the recruitment of two finance staff and a procurement staff were underway. Management added that it is reviewing the current and prospective staffing structure to ensure segregation of duties and further stated that in consultation with the supply chain unit in HQ and/or Manila, the Mission will review the current procurement transactions and develop a strategy taking into account the capacity, size, and structure of the Mission.	Implemented. The resource management and project development units are coordinating closely to ensure that resource management is incorporated into the project development phase.	August 2023 Closed

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2023)	Completed in
	S/32/CRP/1			
2022 COMPLIANCE AUDIT Ouagadoudou 22-CO-BF10-01	We recommended that the Chief of Mission (CoM) should strengthen his oversight on programme and project activities to ensure timely submission of donor reports and comply with contracted obligations.	Management indicated that the CoM and Senior Management Team (SMT) is enforcing some measures such as regular review of reporting deadlines, submit report online and follow-up with reviewers to avoid delays in the submission of financial reports to the donor. Management added that the Mission generally ensure that the financial reports are endorsed on time but the narrative reports sometimes take longer period for endorsement to ensure quality and compliance as per IOM Project Handbook.	The Chief of Mission has implemented all monitoring controls as explained in the initial comments. As at August 2023, the office had met all donor report deadlines or officially informed the donor in the event of a delay due to unavoidable circumstances. It is closely coordinating with the Regional Office to obtain the latter's review of reports and address its comments in a timely manner. It regularly monitors report preparation and deadlines.	August 2023 Closed
2022 COMPLIANCE AUDIT Ouagadoudou 22-CO-BF10-02	We recommended that the CoM should raise staff awareness to promote compliance with the fixed asset management policy including conducting of asset physical counts and reconciliation and ensure that they are updated in the PRISM Asset module.	The CoM agreed with the recommendation of raising staff awareness and stated that it would be given due importance. The CoM added that the Annual Asset Inventory Stocktaking and Reporting for year end 2022 had taken place and the report will be completed by end of February 2023. The CoM has enforced the monitoring of the assets through quarterly verification from 2023 onwards and the update in the PRISM Asset module will be given due care as well.	The Chief of Mission has conducted the quarterly verification and the 2022 stock-taking has been completed and a report sent to Headquarters. The office introduced monthly monitoring and quarterly verification at the start of 2023.	August 2023 Closed
2022 COMPLIANCE AUDIT Ouagadoudou 22-CO-BF10-03	We recommended that the CoM should ensure that project managers regularly review the burn rate on project activities and immediately initiate corrective actions to ensure that project expenses remain within approved donor budget.	The CoM indicated that the Mission strictly monitors overspent projects and provided PRISM references to show that the regional projects were not overspent and some small deficits always adjusted at Regional level before submission of the final reports to the donor. The CoM added that COVID-19, Ukraine war and recent political and security situation in Burkina Faso had a huge impact on the expenditure of the project's operational activities. Hence, the project budget was not sufficient to cover the expenditure of procurement which experienced prices rise of between 50 – 70 percent.	The Chief of Mission ensures that expenditure is strictly in line with the approved budget. No project budget had been overspent as at August 2023.	August 2023 Closed

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2023)	Completed in
	S/32/CRP/1			
2022 COMPLIANCE AUDIT C. de Guatemala 22-CO-GT10-01	We recommended that the Chief of Mission should expedite action on the process of developing a Strategic Plan without further delay.	The CoM explained that the Mission is developing the Strategic Plan of which currently is at a draft stage.	The IOM Guatemala Country Strategy was officially released in March 2023.	March 2023 Closed
2022 COMPLIANCE AUDIT Conakry 22-CO-GN10-01	We recommended that the CoM should inform IOM Accounting Division and the Director, Department of Resource Management about the potential bad debts and the need to initiate a write off. We also recommended that the Vendor should be blacklisted as an implementing partner or vendor for any IOM project1	The CoM accepted the recommendation and stated that the Office will continue to discuss with colleagues at CAS in Manila on how to end this process and write off the amount due as bad debt or alternatively pay the balance to the donor if required. The issue is expected to be closed by the end of 2022.	IOM Conakry has coordinated with the Regional Office in Dakar about the Note for File, which it has signed and sent to the Department of Financial and Administrative Management for final approval and write-off before the end of the year.	October 2023 Closed
2022 COMPLIANCE AUDIT Conakry 22-CO-GN10-02	We recommended that the CoM should communicate to DRM on the efforts made by the Office to establish contact with the donor for the required documentations which had proved unsuccessful to enable CAS to centrally manage the unclaimed donor refund pending final resolution.	The CoM stated that the Office has submitted the required documentations such as the NFF and MPR to CAS for the necessary action to be taken; and considers the finding closed until any further notice is received from CAS.	The file was closed in February 2023, the relevant amount refunded and proof of transfer shared with the office.	February 2023 Closed
2022 COMPLIANCE AUDIT Pristina 22-CO-KS10-01	We recommended that Project Managers, in collaboration with the Resource Management Unit, should monitor expenditure against the budget and where necessary, ensure that Project Managers do not spend against the used-up budget or budget line by changing completed lines to technically completed budget status.	Management explained that the over-expenditures relate to staff cost lines and are due to revisions/increases of the local UN salary scale during the implementation of the projects and added that the revision of the salary scale is a process independent of IOM and IOM is obliged to implement the new salary scale in line with its effective date.	The office has developed and implemented a project monitoring tool to ensure expense monitoring is done monthly.	September 2023 Closed

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2023)	Completed in
	S/32/CRP/1			
2022 COMPLIANCE AUDIT Pristina 22-CO-KS10-02	We recommended to the Chief of Mission to ensure that the relevant vacancies such as RMO, IT etc. are filled as early as practicable so the efforts of the staff who are performing these functions become complementary.	The mission makes every effort to ensure timely filling of vacant positions and thus smooth and efficient implementation of the projects. Yet, the recruitment procedures can only be undertaken and completed when the funding has been confidently confirmed.	The resource management, IT and other positions have been filled.	September 2023 Closed
2022 COMPLIANCE AUDIT Pristina 22-CO-KS10-03	We recommended that the Resource Management Unit should ensure that cash is kept at the approved limit.	Management explained that the Mission usually keeps cash at the approved limit and whenever possible avoids cash payments, but the high cash balances were due to extraordinary circumstances where cash flows had to increase and have been brought to standard levels in the subsequent accounting period.	The office ensures that payments are made whenever possible via the bank and not in cash, as per the requirements of the FMRP and TSY Alert 3.	September 2023 Closed
2022 COMPLIANCE AUDIT Pristina 22-CO-KS10-04	We recommended that the Chief of Mission should ensure the update of the gaps in the PRISM Inventory fields and also complete all required fields during subsequent entries.	Management explained that the Mission will ensure the update of the gaps in the PRISM Inventory fields and the completion of all required fields and also do the labelling with the next asset stocktake planned for December 2022.	Ongoing steps are being taken to ensure all fields are completed and assets tagged.	September 2023 Closed

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation S/32/CRP/1	Management response	Subsequent action taken (as at September 2023)	Completed in
2022 COMPLIANCE AUDIT Pohnpei 22-CO-FM10-02	We recommended that CO should ensure that the inventory list is updated regularly, possibly quarterly and comply with the requirement of IN/168 by reconciling inventory records with physical counts; purge the inventory list of obsolete assets; assign assets to individual officers; and block assets when appropriate. We also recommended that Management should ensure adequate monitoring of assets and request the Head of Administration and Finance to ensure the immediate update of the Inventory register to forestall the likelihood of payment of insurance premium for obsolete or outmoded assets.	Management agreed with the finding on the missing information in the asset master data, and stated that it would continue to check and update the record to comply. Management added that for year 2022, the asset verification via MAIA is still ongoing and is expected to be completed by April 2023. Kindly refer to the MAIA inventory count number in reference to the inventory number. Management further stated that pre-positioned assets are counted and verified on a quarterly basis for reporting to the donor and unblocked assets are now blocked.	The asset verification for 2022 has been completed. Asset records are monitored at least monthly. Disposal of obsolete/defective assets is being coordinated.	August 2023 Closed
2022 COMPLIANCE AUDIT Pohnpei 22-CO-FM10-06	We recommended that management should ensure adherence to the provisions of the Procurement Manual. We also recommended that files should be kept and regularly updated with the requisite documentation, including vendor information and verification as well as reference and evaluation information.	Management agreed with the recommendation and stated that Mission will comply with the evaluation of vendors as part of the performance goals for this year for procurement staff. Management added that Vendor record is now being managed online via the Vendor Management System and it aims to digitize and streamline vendor management leading to efficiencies in procurement processes such as sourcing, contracting, and performance management—as well as enhance the capacity for reporting and monitoring. Management further stated that Vendor files are now being managed and maintained digitally and Sanction check is being done for every new vendor account creation request and also for those being updated.	Implemented.	August 2023 Closed

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2023)	Completed in
	S/32/CRP/1			
2022 COMPLIANCE AUDIT Pohnpei 22-CO-FM10-07	We recommended that management should endeavour to conduct periodic review of the vendor master data with a view to correcting/updating incomplete data fields as prescribed by IN/168.	Management has taken note of the recommendation and will comply accordingly. It added that the Mission faces the challenge of limited capacity and interest of vendors to respond to tedious administrative requirements of IOM. Some vendors would not fill up the vendor information sheet, thus limiting the already limited resources in the country, however, the Office will continue to harmonize with vendors to ensure compliance with set policies and procedures.	Implemented.	August. 2023 Closed
2022 COMPLIANCE AUDIT Madrid 22-CO-ES10-02	We recommended to management to ensure that the FMRP thresholds are adhered to, or obtain authorization from the Treasury Division to legitimize the holding of higher cash amounts.	The CoM explained that IOM Spain requested approval by TSY to increase the threshold from 24.000 EUR to 36.000 for two days in which the RMO indicated 31.12.2021 as the foreseen end of project. However, the project obtained two No-Cost Extensions (NCE) until 30th April 2022 and 31st July 2022 and as a result, considered the TSY approval to be valid for the NCE period as well. The CoM added that Project PX.0256 was an Emergency project and IOM was expected by the donor to provide cash through Cash Based Intervention (CBI) to migrants arriving to the Emergency Facility in Tenerife of which IOM had no influence but need to have cash on hand in sufficient amount to promptly implement the activities.	The project has been closed and the donor has accepted the final report. No further action is required from IOM.	July 2023 Closed
2022 COMPLIANCE AUDIT Madrid 22-CO-ES10-03	We recommended that management should ensure that managers help those they appraise to state clearly their measurable objectives. We also recommended that management should work on the evaluation by Supervisors.	The CoM agreed that the system shows that the comment from Manager's supervisor is pending, even for those SESs that have been completed by staff and supervisor without any disagreement; however, they are not showing as incomplete. The CoM took note of the remark on SMART Objectives and indicated. We will work to raise awareness among supervisors and staff on how to set SMART objectives.	IOM Spain staff members took part in several training sessions about the new IOM evaluation system and were given personal assistance throughout the evaluation cycle.	July 2023 Closed

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2023)	Completed in
	S/32/CRP/1			
2021 CERTIFICATION AUDIT Geneva (21-CT-CH10-06)	We urged Management to continue to explore opportunities to leverage on FinCoorP as well as continuously improve the system which would enable IOM to move from reactive financial control to system-integrated, proactive and more efficient monitoring practices.	Management expressed its gratitude for the positive observation and agreed with the recommendation. Management highlighted that communication between the staff and IOM central financial services is already facilitated via Financial Coordination Platform (FinCoorP), whether received via emails or via the platform. Management added that to advocate for direct submission of queries via FinCoorP, as opposed to via emails, it will launch enhanced communication efforts such as the intranet landing page, SharePoint and targeted FinCoorP awareness raising articles.	Additional awareness-raising efforts were implemented in 2022 to increase the proportion of users filing queries directly via FinCoorP, as opposed to indirectly via their respective mailboxes. While the specific processes hosted in FinCoorP are not for the most part stand-alone requests, and email queries therefore cannot be totally eliminated, the proportion of direct users increased significantly in 2022. Steps have been taken to specifically and immediately streamline accounts payable processing via the development and global roll-out of the Online Invoice. With these improvements, implemented under the IGF, the Administration considers this recommendation implemented, with further improvements planned as part of the Business Transformation initiative.	December 2022 Closed
2021 INTERIM AUDIT Manila Admin Center (21-IN-PH98-01)	We recommended that Management should consider the need to conduct an external assessment of the OIG functions to improve IOM internal oversight functions and strengthen its core structures as well as design it to better deliver support to the entire Organization.	OIG accepted the recommendation of a holistic review of the assurance mapping and services provided by the Office of the Inspector General (i.e. for internal oversight) and by the External Auditor (i.e. for the external oversight), currently the Ghana Audit Service, so to ensure full synergy without duplication of the services provided, while respecting the independent nature of these two functions. OIG confirms herewith that subsequent to the recommendation date of 14 January 2022, IOM received on 17 January 2022 the KPMG report on 'External Quality Assessment of the Internal Audit function of the Office of the Inspector General' and based thereon considers the recommendation as implemented and closed.	This item is considered closed.	March 2023 Closed

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2023)	Completed in
	S/32/CRP/1			
2021 INTERIM AUDIT Manila Admin Center (21-IN-PH98-02)	We recommended that Management should continue to dialogue with Member States and other donors regarding the need to attract additional financial resources to fully realize the reform agenda.	Management agreed with the observation and recommendation and indicated that it will continue to engage with Members States in implementing the reform agenda and secure the necessary financial resources	As noted in document S/31/10, and in view of the outcome of the budget reform process, this item is considered closed, it being understood that the implementation process will take five years and that the Administration will continue to engage with Member States on sustainable financing of the core structure. It should also be noted in that context that Member States have committed to discussing the policy of zero nominal growth in the Administrative Part of the Budget by 2025, to reviewing the Administrative Part of the Budget in 2027 and to considering further increases to the Administrative Part of the Budget to ensure that IOM has a sustainable financial model.	December 2022 Closed

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2023)	Completed in
	S/32/CRP/1			
2021 PERFORMANCE AUDIT Manila Admin Center (21-PE-PH98-01)	Based on our conclusions, we recommend the following actions for implementation: • Require from staff working in the HR Offices of IOM to as part of submitting contract confirmation of UNJSPF eligibility, submit update of bio data on members, and implement applicable pensionable remuneration rates effectively and confirm exit of payrolls in a timely manner. • Educate members to take keen interest in examining their annual contribution statement to check the accuracy of contributions as well as their bio details and report any anomaly to the IPAU through the HR units. • IPAU should employ other means such as direct telephone call to the separated staff or liaise with the HR unit of the separated staff to get the separated staff to complete the pension payment instructions.	Management agreed with the first recommendation and stated that the Department of Human Resources is hoping to start implementing a centralized Global Payroll in the coming months. With regard to the accuracy of bio data, IOM is currently undergoing a data cleansing process ahead of the data migration to the new Enterprise Resource Planning (ERP) system, which should significantly help with data integrity in general. Management agreed with the second recommendation and stated that the IOM Pension Administration Unit will conduct more webinars to educate Participants and will continue to send reminders to Participants to access their Pension Annual Statements, including the access to check their IOM Pension data and underline the importance of informing the Pension Administration Unit of any discrepancies in their data. Management agreed with the third recommendation and indicated that the IOM Pension Administration Unit will coordinate through the Panama Administrative Centre to get the Pension Administration Unit included on signing off on the exit clearance forms, and HR separation letters to staff members to include contacting the Pension Administration Unit for guidance on submission of the required pension documents. **AUDIT**	Implemented for the current pension administration systems. Discussions on how to ensure accuracy of biographical data have been held with the Business Transformation team in respect of the strategy for migrating them to the new ERP.	January 2023 Closed
2021 COMPLIANCE AUDIT Athens (21-CO-GR10-01)	We recommended that the CoM should monitor and follow up on outstanding payables with the Greek Authorities to ensure recovery of the VAT amount.	Management agreed with the recommendation and indicated that the approval for VAT exemption by the Greek administration is a complex process that takes a minimum of two months, however, IOM Greece had received VAT exemption for a total amount of EUR 12,258,316.00.	As at 6 March 2023, VAT claims for EUR 15.57 million had been submitted and a VAT exemption of EUR 15.55 million received. The balance of EUR 19,376.01 relates to invoices from January and February.	December 2022 Closed

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2023)	Completed in
	S/32/CRP/1			
2021 COMPLIANCE AUDIT Athens (21-CO-GR10-02)	We recommended that the CoM should continue to follow up on the donors and ensure that all outstanding clarifications to resolve the final report are carried out so as to liquidate outstanding receivables to facilitate implementation of project activities.	Management accepted the recommendation and stated that the Office is in close coordination with the Regional Office and will promptly follow up on requests for clarifications received by the donor on Final Reports, to facilitate the timely liquidation of final payments.	IOM Greece ensures timely submission of final financial reports and addresses any comments on them within the deadlines established. In accordance with the donor agreements, the final instalment will be disbursed upon approval of the reports.	December 2022 Closed
2021 COMPLIANCE AUDIT Athens (21-CO-GR10-03)	We recommended that Management should continue to liaise with IOM Headquarters with the view of pursuing the signing of an updated host country agreement and obtain full privileges and immunities accorded to other intergovernmental organizations.	Management agreed with the recommendation and stated that the Office will continue to liaise with the relevant Authorities and IOM Headquarters to ensure the signing of an updated host country agreement.	In support of the action taken by IOM Greece, the Director General also raised the issue during meetings with the Ministry of Foreign Affairs (most recently in February 2023) and the Permanent Mission in order to speed up the process. IOM Greece has also liaised locally with UNHCR in order to adopt a common approach on the issue. According to the latest information received from the Ministry, the most recent version of the host agreements should reach United Nations agencies in April for the final round of negotiations.	December 2022 Closed
2021 COMPLIANCE AUDIT Athens (21-CO-GR10-04)	We recommended that in view of the widening scope of migration activities undertaken by the Office, the CoM should liaise with IOM Regional Office in Brussels and the Publications Unit to obtain the required approval of the Strategic Plan and ensure its implementation.	Management agreed with the recommendation and stated that the Office will finalize the Strategic Plan, obtain all required internal approvals and ensure its implementation.	The review process has been finalized and the Strategic Plan is currently pending signature by the Regional Director.	November 2022 Closed

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2023)	Completed in
	S/32/CRP/1			
2021 COMPLIANCE AUDIT Brasilia (21-CO-BR10-01)	To ensure that the Office's information assets are properly safeguarded, we recommended that the BCP should be regularly updated to include simulation procedures and implemented. We also urged the Office to comply with the requirement to conduct yearly simulation drills for the ICT component of the BCP with a view to ensuring that the recovery functions are effective and working properly.	Management agreed with the recommendation and stated that simulation procedures will be added and implemented, including yearly simulation for ICT component.	ICT simulation procedures were added to the BCP and tested in September 2022.	November 2022 Closed
2021 COMPLIANCE AUDIT Hanoi (21-CO-VN10-01)	We recommended to Management to strengthen their supervision over the project management and ensure that all factors under their control that hinder the smooth implementation of projects are eliminated or brought to the barest minimum to allow for speedy project implementation and completion.	Management agreed with the recommendation and added that it will carry over the unspent project funds into next project year to complete the pending activities by the end of the project.	Management closely monitored its portfolio in 2022 to minimize delays in project implementation. At the end of 2022, all projects with the end period of 2022 were closed on budget. Management continues to review its active project portfolio to promptly to identify any significant variances that may need corrective action. When necessary, donors are updated about potential delays. While the pandemic years created many challenges for efficient project implementation, the overall situation has stabilized and, aside from government approval delays, current projects are on track.	December 2022 Closed

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2023)	Completed in
	S/32/CRP/1			
2021 COMPLIANCE AUDIT Khartoum (21-CO-SD10-01)	We recommended to the Management of the Office to speed up its project implementation activities to ensure that all the funds are effectively utilized within the projects' duration.	Management attributed the lapse to the revolution and military takeover which affected IOM, other UN agencies, and INGOs/NGOs in implementing humanitarian response as changes in government structure, sporadic protests, roadblocks, and internet cut-off, among others, directly impact IOM projects. It added that the surge of COVID cases in Sudan causing the lockdown in 2020 also affected project implementation in Sudan.	IOM Khartoum has taken additional measures relating to all cycles of project implementation. It has improved its communication strategy, holding more internal team meetings (e.g. project launch meetings for new projects, regular progress coordination meetings and project closure meetings) and putting in place a follow-up mechanism and close communication and coordination with the donor and other stakeholders. SOPs are being developed to streamline processes and workflows; this will ensure clarity of roles, tasks and processes and therefore improve overall efficiency, including in terms of project development, activation, reporting and revision. The office is continuously building staff capacity; planned activities include a refresher course on PRIMA and a webinar on donor reporting. The office is building a risk register tool to identify potential setbacks/bottlenecks. The aim is to collectively identify, analyse and resolve risks before they become problems in the context of Sudan's complex operating environment. The office has strengthened its capacity in the area of human resources, establishing a monitoring and evaluation unit and adding variously funded staff in resources management and programme units. Activity and budget monitoring will be further strengthened to ensure that steps are taken if delays are foreseen. Finally, the office's overall staffing structure is being revised to streamline and clear communication lines and clearly delimit duties.	December 2022 Closed

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2023)	Completed in
	S/32/CRP/1			
2021 COMPLIANCE AUDIT Khartoum (21-CO-SD10-02)	We recommended that the RMO and CoM should regularly follow up with the Tax Authorities to ensure timely collection of the VAT receivables.	While agreeing with the recommendation, Management indicated that the issue on VAT is a UN wide concern in Sudan and that the Finance and Admin Working group at the UN level will be pushing for an upfront VAT exemption to all UN agencies to avoid accumulation and delayed refund of VAT to UN agencies. Management added that IOM will put in place a measure to regularly follow-up with the VAT office.	IOM Sudan continuously follows up with the VAT Chamber. At its most recent visit, in January 2023, it was advised that all payments to all agencies had been put on hold owing to the Government's cashflow issues. The letter submitted by the United Nations Resident Coordinator in September 2022 is being followed up and all United Nations agencies are encouraged to continue following up on their own VAT claims. The office will be requesting a meeting with the Ministry of Finance through the Ministry of Foreign Affairs to discuss this item.	December 2022 Closed
2021 COMPLIANCE AUDIT N'djamena (21-CO-TD10-04)	We recommended that Management should put in place controls that ensure that employees make good their indebtedness and account for all IOM properties in their custody before they exit.	Management indicated that procedures for separations are already in place and being followed and that the staff was rehired and still active (except for one staff member).	Emails are received by the unit concerned confirming that the employee's account has been cleared, and the exit clearance form is duly signed and archived by the date of separation.	December 2022 Closed
2021 COMPLIANCE AUDIT N'djamena (21-CO-TD10-05)	We recommended to Management to introduce control mechanisms that ensures that advances to employees are retired within five days after the end of the activity in respect of which the amounts were advanced.	Management took note of the recommendation and stated that the advances are being closely monitored. Management indicated that the context in which IOM Chad operates creates some challenges in the monitoring of staff advances. It added that there are no financial institutions in the north of the country, hence the need for the Office to operate with operational advances in those areas.	With the support of the national refugee/returnee agency (CNARR), IOM Chad has identified new providers of accommodation and catering services in the south and east of Chad. Five long-term agreements have been concluded and submitted to the Manila Supply Chain Unit for approval. The search continues for other providers.	May 2023 Closed
2021 COMPLIANCE AUDIT Quito (21-CO-EC10-02)	We recommended that the Resource Management Officers and Chief of Mission should regularly follow up with the tax authorities for early refunds of VAT reimbursables to enhance the cashflow of the Office.	Management explained that the pre-pandemic economic crisis in Ecuador, plus the impact of COVID 19 on state finances, had resulted in a significant delay in VAT refunds. Management added that the emergency exit of USAID from Ecuador in 2012 also led to a very long process regarding the refund of VAT.	IOM Ecuador is working with all agencies to ensure that the VAT authorities are aware of the issue's importance. Those efforts have been hampered by the pandemic.	December 2022 Closed

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2023)	Completed in
	S/32/CRP/1			
2020 COMPLIANCE AUDIT Kabul (20-CO-AF10-02)	We recommended that the CoM should establish an effective risk management system in compliance with IN 213 and ensure systematic identification and documentation of significant risks and put in place the necessary controls to mitigate the risk.	Management took note of the observation and indicated that the Office through the Senior Resources Management Officer is working on plans to initiate the preparation of a Risk Register under the close guidance of the Chief Risk Officer from HQ Geneva and gave 31 March 2021 as the target completion date.	The Risk Register was shared with the Risk Management Unit at Headquarters and comments were received and acted on.	December 2022 Closed
2019 CERTIFICATION AUDIT Geneva (19-CT-CH10-03)	We urged management to consider the determination of a threshold and a discount rate which would be applicable to guide assigned staff so as to eliminate any discretional interpretation on how the non-current assessed contribution receivable ought to be treated in the Annual Financial Report.	Management agreed with the recommendation and stated that they would determine a threshold and discount rate for non-current assessed contribution receivables.	An appropriate threshold was determined, in coordination with an IPSAS consultant. for incorporation into the next version of the IOM IPSAS manual.	December 2022 Closed

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (as at September 2023)	Completed in
	S/32/CRP/1			
2018 CERTIFICATION AUDIT Geneva (18-CT-CH10-06)	We urged Management to take the necessary steps to ensure timely recruitment of the Project Director and include as part of their terms of engagement clear timelines in liaising with the necessary stakeholders and act on the actions outlined in the Council's resolution. Management should also ensure the timely development of the prototype design for the new building and assess the impact to the other occupants of the adjoining building sharing the same perimeter with IOM. Furthermore, we would continue to provide independent assessment as part of our annual audit assurance of the Organization's operations to augment oversight activities on the implementation of the Project to enable the Organization take proactive measures to mitigate any potential operational or financial risk.	Management stated that IOM has not engaged with other institutions in the annex building regarding the Project, and further stated that although the two buildings share common services for heating and garage, the owners of the properties manage them independently. The Swiss Building Foundation for International Organizations (FIPOI) provides general oversight for both buildings so is responsible for any overarching issues that impact the owners of the buildings. FIPOI is also formally the designated focal point of the Government of Switzerland for the new IOM building project. Consequently, any issues relating to the new building which will impact IOM neighbours will be managed by them. The construction of the new building will not have any direct impact on the adjoining building. The IOM Administration will nonetheless take proactive steps to inform the neighbours on development as appropriate. IOM is currently in the process of procuring a consultancy to start preparatory work that will be used to undertake the initial assessment and establish the pre-requisite for the project in order to define the exact cost of the Project. This initial work by the Consultant will be continued by the Project Director for whom the recruitment will take a longer time. The Director General has already established a Steering Committee which provides oversight to the whole process and the Administration commits to ensure that adequate planning, consultation and active engagement with Member States, stakeholders and stringent procurement and internal controls measures will be strictly adhered to. The Administration will continue to rely on the independent assessments of the External Auditors throughout the life of the project from the initial conceptualization phase to completion.	All action points have been finalized. The architect has been contracted and given clear deadlines and deliverables, as per the Council resolution, and all sub-agents (engineers and specialists) have been appointed. The Project Director is now advised by the specialized risk management and client advisory firm Drees and Sommer, which overviews the risk register, the financial and schedule impact of interfaces, the project's objectives, scope and budget, governance, communication, etc. A liaison committee has been created, chaired by FIPOI, to discuss and resolve all matters pertaining to the impact of the IOM project on adjoining buildings. A project commission made up of all project stakeholders has been appointed to monitor and discuss project development; it provides the Steering Committee with monthly updates on all strategic issues. The Staff Consultation Group ensures efficient participation by end users in project development. A consultancy firm on universal design and accessibility has been appointed, to overview the design of the project.	January 2023 Closed

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation S/32/CRP/1	Management response	Subsequent action taken (as at September 2023)	Completed in
2018 PERFORMANCE AUDIT Geneva (18-PE-CH10-04)	To improve upon its procurement options, we recommended that Management should review the Procurement Manual to align with United Nations standard procurement policy structure and ensure compliance in all offices. Again, mandatory institutional procurement training should be conducted for all procurement and non-procurement staff to ensure that human errors are minimized.	Management accepted the finding and indicated that the revision of the Procurement Manual and compliance with the manual will be monitored by strengthened oversight. Mandatory procurement training will be prioritized as part of the implementation of the revised manual through a change management strategy.	The new Procurement Manual (IN 168 rev (3)) has been released and entered into force on 16 August 2023. Training has started and will continue throughout 2023.	August 2023 Closed
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.	OIG is reporting statistics on the Ongoing audit recommendations. The administration is following up to address the recommendations at all levels including by country offices, regional offices, the administrative centers, and Headquarters.	OIG conducts close follow-ups of audit recommendations on a quarterly basis. However, with the new ERP going live in January 2024, IOM processes, systems and policies are undergoing significant change. This may affect the implementation timeline of open recommendations.	December 2022 Closed
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.	No funding has been approved for the IC Division to implement compliance with ISO 27001. Although the latest ICT Strategy (2017-2020) incorporates ISO 27001 certification as one of its objectives within the period. This objective is supported by defined action to be delivered by ICT between now and 2020.	Funding has not been secured owing to the existence of competing IT initiatives designed to enhance data confidentiality and integrity. The audit issue will be handled together with 2020 CERTIFICATION AUDIT Geneva (20-CT-CH10-01), which is open until 2025.	September 2023 Closed