



International Organization for Migration (IOM)
The UN Migration Agency

OFFICE OF THE INSPECTOR GENERAL

Management Response and Actions IOM Country Office Kingston Audit File No. JM201701

The IOM Office of the Inspector General (OIG) conducted an internal audit of the IOM Kingston (the “Country Office”) from 17 to 21 July 2017. The audit assessed the risk exposure and risk management of the Country Office’s activities, in order to ensure these are well understood and controlled by the country-level management and staff. The audit covered the activities of the Country Office from July 2015 to June 2017. The results of the audit are public and can be accessed through IOM’s global website¹.

The OIG assessed the Office as largely ineffective, and raised 16 audit findings and recommendations, out of which 8 are very high and high priority.

As of January 2020, there remain 1 Medium recommendation open and all very high and high findings were closed.

The below report provides an explanation of the actions taken since the 2017 audit and the current state of the IOM Kingston office.

Management Response and Actions to the Internal Audit Report of JM201701 – IOM Kingston

Management and Administration

Finding No. 1: Non-existing Delegation of Authority matrix and weak Segregation of Duties

Finding Closed

A new Delegation of Authority matrix was established.

Finding No. 2: Fraud attempts by a third-party service provider

Finding Closed

Proper procedures were followed with regarding to reporting the incident both at the headquarters and local level (UN Department of Safety and Security and Staff Security Unit).

¹https://www.iom.int/sites/default/files/about-iom/audit/jm201701-iom_kingston.pdf



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Finding No. 3: Security risk at the building entrance and not all employees have completed the United Nations Department of Safety and Security training

Finding Closed

All staff were advised to complete both Advanced Security in the Field Training and Basic Security in the Field Training. All staff now have valid security certificates. A security audit was recently carried out by Staff Security Unit Panama Administrative Centre.

Finance and Accounting

Finding No. 6: Both JMD and USD Bank Accounts remain unreconciled since December 2015

Finding Closed

Efforts have been made to seek support from Regional Accounting Support in Panama to resolve the issue, but no support has been received. In October, the Resource Management Assistant spent several hours going through the files, which resulted in the balance for the Country Office's USD account being reduced from USD 1,635.54 to +USD 841.47 and the balance from the JMD account being reduced from +JMD 14,141.01 to +JMD 1,976.67. Since this matter was highlighted in January 2015, much care has been taken to review closure documents in an effort to identify any possible discrepancies. This matter was resolved at the end of December 2017 with assistance from the Headquarters/Manila Administrative Centre.

Finding No. 7: Lax controls over PRISM General Ledger entries

Finding Closed

Finding No. 8: Mismanagement of Petty Cash

Finding Closed

The Petty cash custodian has been advised that any sum taken from the Petty cash must be replaced by a voucher and she should ask another staff member to verify sums being taken out for her to use for mission business.

Procurement and Logistics

Finding No. 11: Bypassing the procurement process requirements

Finding Closed

A document detailing the procurement steps was prepared as well as one identifying the staff responsible for each step. Additionally, changes have been made in relation to staff responsible for creating purchase orders as this was consistently being done after payments were initiated.



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Finding No. 12: Unreliable controls over flight ticket purchases and related Purchase Orders
Finding Closed

The email requests for ticket approval now includes the name of staff, the travel date and the cost for the ticket as per the attached proposed itineraries. The approvals are then attached to the request for payments.

OIG/Internal Audit Comment:

OIG Internal Audit takes good note of the implementation of all recommendations.