Organisation internationale pour les migrations
L'organisme des Nations Unies chargé des migrations

COMITE PERMANENT DES PROGRAMMES ET DES FINANCES

Vingt et unième session

RAPPORT SUR LA MISE EN ŒUVRE DES RECOMMANDATIONS

DU VERIFICATEUR 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 2016 (document S/20/CRP/1) aux Etats Membres à la vingtième session du Comité permanent des programmes et des finances, tenue en juin 2017.

2.   L'Administration a accepté les recommandations formulées dans ce rapport et a donné l'assurance que des mesures seraient prises pour y donner suite, sous réserve de la disponibilité de ressources.

3.   Le tableau ci-après indique le nombre de recommandations formulées par les vérificateurs externes des comptes au cours des quatre derniers exercices financiers, ainsi que le nombre de celles mises en œuvre avant et depuis la parution du rapport précédent.

	Exercice financier vérifié				
	2013 S/14/CRP/11*	**2014** S/16/CRP/15*	**2015** S/18/CRP/10*	**2016** S/20/CRP/1*	**Total**
Nombre de recommandations faites	14	37	43	47	141
Recommandations mises en œuvre avant le rapport précédent (document S/19/9)	(11)	(35)	(29)	-	(75)
Recommandations mises en œuvre depuis le rapport précédent	(1)		(7)	(19)	(27)
Recommandations en souffrance à la date du présent rapport	**2**	**2**	**7**	**28**	**39**

* *Rapport du Vérificateur externe des comptes.*

4.   L'annexe du présent rapport renferme un tableau énumérant les recommandations qui étaient en souffrance à la date du rapport précédent ou qui ont été formulées durant l'exercice financier 2016. Ce tableau indique en outre : a) la réponse initiale de la direction de l'OIM, telle qu'elle figure dans les rapports de vérification correspondants ; b) les mesures correctives prises et/ou envisagées ; et c) la date à laquelle toute recommandation en souffrance doit être mise en œuvre.

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 en commençant par l'exercice financier le plus récent, selon l'ordre suivi dans le rapport de vérification correspondant et selon la nature de la vérification − certification, intermédiaire, performance et conformité.

ONGOING RECOMMENDATIONS

IOM tracking number	Recommendation S/20/CRP/1	Management response	Subsequent action taken (until August 2017)	Planned date of completion
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.	IOM is in the process of engaging a professional consultancy firm in 2017, to help study the feasibility of adopting the practice of issuing a Statement of Internal Control as part of its annual Financial Report, in the light of the Organization's decentralized nature and subject to funding constraints.	June 2018
2016 CERTIFICATION AUDIT GENEVA (16-CT-CH10-03)	We recommended that Management should develop funding strategies with the aim of fully funding the ASHI by creating an asset base instead of the 'pay as you go' model for the Administrative part of the budget as well.	Management acknowledged the recommendation and agreed to consult with IOM's Governing Bodies with regards to a proposal to charge 6% Terminal Emolument in the modality of funding ASHI liabilities under the Administrative Part of the budget.	Management is conducting a review to ascertain what the options are for funding After Service Health Insurance (ASHI) liabilities under the Administrative Part of Budget. In this regard, the Council's earlier decision would need to be re-visited in order to determine whether conditions are currently such that the funding of ASHI of liabilities under the Administrative Part of the Budget could be reassessed.	December 2018
2016 CERTIFICATION AUDIT GENEVA (16-CT-CH10-04)	We therefore recommended that Management should prepare departmental plans under the core funding structure to closely link with the Migration Governance Framework and budget consumption with what has been delivered in terms of outputs and outcomes to ensure integrated performance reporting under RBM. We further recommended that Management should provide the required electronic tools to facilitate monitoring, evaluation and timely reporting of the process.	Management accepted the recommendation, and agreed that further efforts should be made to move in that direction. It added that the Organization will continue integrating Results Based Management principles to its operational and reporting processes within the resources available and within the applicable regulatory framework and that the recently re-activated Member State-led Working Group on Budget Reform will also afford some opportunity to drive the process.	Results-based management (RBM) is moving forward. The new RBM platform is being developed concomitantly with the new Project Information and Management Application (PRIMA) system and will bring significant improvements to this area. PRIMA will hopefully be completed by the end of 2018, while the RBM improvements are expected to be completed sooner.	June 2019

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (until August 2017)	Planned date of completion
		S/20/CRP/1		
2016 CERTIFICATION AUDIT GENEVA (16-CT-CH10-06)	We recommended that Management should adopt a more comprehensive Knowledge Management framework and procedures aligned with the Organization's mandate, goals and objectives. These may be based on an assessment of current and future knowledge management needs and include measures for implementation.	Management agreed with the recommendation and stated that it will continue strengthening the knowledge management framework of IOM.	Knowledge management remains a priority for IOM, and PRIMA will be central to achieving further progress in that regard. PRIMA has been partially implemented; full introduction will take another year or more, in part due to funding constraints.	June 2019
2016 CERTIFICATION AUDIT GENEVA (16-CT-CH10-07)	We recommended that Management should initiate amendment discussions with Council to consider the option of utilizing the Contingency Reserve to bridge financing of migration activities in a more effective manner towards the achievement of organizational objectives.	Management acknowledged the recommendation and stated that it will initiate discussions with its Governing Bodies with regards to the utilization of the Contingency Reserve and added that the recently re-activated Member State-led Working Group on Budget Reform will also afford some opportunity to drive the process.	The Working Group on Budget Reform will take up the matter during the second half of 2017.	June 2018
2016 CERTIFICATION AUDIT GENEVA (16-CT-CH10-08)	We recommended that Management should consider amending the treasury policy guidelines to include the submission of report to SCPF which could highlight any changes in the investment and forex management policy; levels of investments made during the period; investment performance; and suggestion of other investment portfolios.	Management agreed with the recommendation and indicated that it will assess how to meet the requirements within the framework of current report submissions to the SCPF.	The assessment of how to meet the requirements within the framework of current report submissions to the SCPF is in progress.	June 2018

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (until August 2017)	Planned date of completion
	S/20/CRP/1			
2016 CERTIFICATION AUDIT GENEVA (16-CT-CH10-09)	We recommended that Management should consider reviewing: the current RMF to include a systematic identification, review and prioritization of risks faced at both ROs/COs and Corporate/Headquarters levels; reporting timelines by risk owners; roles and responsibilities of line management staff and the risk committee; and the inclusion of risk maturity matrix. We also urged Management to leverage on its information technology to provide solutions which would ensure easy recording, analysis and monitoring at both operational and corporate levels to facilitate easy implementation in an integrated manner.	Management agreed with the recommendation and stated that it will continue its efforts to strengthen the risk management function.	The current risk management function (RMF) includes the identification, review and prioritization of risks at Headquarters, Administrative Centres, Regional Offices and Country Offices. IOM risk management is currently being rolled out in Country Offices based on the priorities determined by the Risk Management Steering Committee. To accelerate the roll-out to all Country Offices, additional resources need to be allocated.	December 2018
2016 CERTIFICATION AUDIT GENEVA (16-CT-CH10-10)	We recommended that Management should conduct an independent assessment of the Organization's management and effectiveness, including its decentralized nature, to help improve the core structure funding mechanism and to build a new foundation for continuous improvement as well as keep pace with the increasing rate of earmarked activities going forward.	Management agreed with the observation and added that a strong core structure is essential to ensure a well-managed and properly controlled organization, which is global and highly decentralized. Management indicated that it will explore the options to achieve this, including reviewing the possibility of an outside evaluation and stated that the re-convened Working Group on Budget Reform will be another avenue to help strengthen the core structure and indicated its commitment to working in that forum to achieve concrete results in the mid- to long-term.	The principal means for strengthening the core structure are currently increased resources from the addition of new Member States and the continued conversion of the project overhead rate to 7 per cent. In addition, the Working Group on Budget Reform, which will have several meetings this year and next, is reviewing the core structure and its funding. Budget resolutions and regulations will be updated, and this is expected to help clarify and provide further flexibility on resource allocations. The Working Group will need time, but some results can be expected by the June 2018 SCPF. By that time, Management will also have further results to report on new Member States and conversion of the project overhead rate. Management is also making a significant investment in results-based management and indicators, with the support of Member States on enhancing management effectiveness. This process is already underway, as evidenced by the additional reports now being produced and distributed regularly to Member States on the subject.	December 2018

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (until August 2017)	Planned date of completion
	S/20/CRP/1			
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.	Management continues to view this as an important concern, and considers that policies should be updated and coordinated. A post in the Office of the Director General has been assigned to support policy coordination, which should allow progress to be made. Greater clarity, and the shape of IOM's policy role, will hinge on the outcome of the negotiations on the global compact for regular, orderly and safe migration, expected in late 2018. It is expected that the global compact will outline the way forward.	December 2018
2016 CERTIFICATION AUDIT GENEVA (16-CT-CH10-13)	We recommended that Management should streamline its review procedures on year end activities on self-payer reimbursement and ensure that mission offices provide timely information on status of outstanding reimbursement fees. Management should also review its accounting procedures to provide guidance on self-payers who cannot be contacted for refund purposes and adopt timelines for the payment of refunds by field staff.	Management agreed with the recommendation.	Central units regularly monitor and review accounts and streamline the monthly project checklist review process to include review of self-payer reimbursements and ensure timely information is received from Offices. The Financial Management Manual will provide additional guidance on the administration of self-payer activities, including refunds.	June 2018

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (until August 2017)	Planned date of completion
	S/20/CRP/1			
2016 INTERIM AUDIT MANILA (16-IN-PH98-01)	We urged Management to activate the Budget AVC to ensure that budget holders/programme managers respond timely to budget utilization alert to enable them take appropriate action to operate within amounts allotted them.	Management agreed with the finding but indicated that the activation of rigid system validation in line with the Budget Availability Control tool of SAP is not an option at this stage due to the operational requirements of IOM. However, automatic issuance of the notification alert will be prioritized, with due consideration given to the PRISM Working Group as regard to available resources and other priorities already in the pipeline. Management also added that adequate time will be allotted to raise awareness of offices before the alert is triggered, and reasonably estimates that the budget utilization alert in PRISM will be in place within the year 2017. It further indicated that the tool will also be utilized to ensure that budget balances are revised and uploaded in the system in a more frequent and timely manner to closely match budget with the actual project expenditures, and that from the current biannual request, project budget updates will now be processed three times a year.	The Budget Availability Control (AVC) alert functionality for projects under the Administrative Part of the Budget, Operational Support Income and the Operational Part of the Budget has been included in PRISM's priority list of enhancements for 2017. The required business specifications have been finalized with the technical working group. In addition, the quarterly budget update exercise conducted as an interim and complementary solution is still being implemented on a timely basis.	June 2018
2016 INTERIM AUDIT MANILA (16-IN-PH98-02)	To ensure generation of timely and accurate accounting and management information for decision making and also leverage on the Organization's investment made in the PRISM accounting system, we recommended that the Heads of ACO and Treasury should liaise with PRISM Technical Support to analyze the re-engineered business process and design a solution to enhance operational effectiveness and efficiency in generating financial reports.	Management agreed with the recommendation and stated that there are constant and numerous enhancement/development activities ongoing in relation to relevant PRISM development initiatives.	The new PRISM report is now complete and tested. The Treasury Division is making progress on how best to incorporate the data from project balances and cash data to obtain an accurate dashboard on net foreign exchange exposure positions.	June 2018

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (until August 2017)	Planned date of completion
		S/20/CRP/1		
2016 INTERIM AUDIT MANILA (16-IN-PH98-03)	We recommended that the Organization should develop a strategic asset management framework to incorporate all procedures and practices for acquisitions, operations and management of the Organization's assets and ensure efficient utilization.	Management agreed with the recommendation in principle that an Asset Management Strategy at a high level would guide the overall asset management activities within IOM, especially where related to major purchases such as land and buildings and also indicated that a whole section in the Financial Management Manual is foreseen to be dedicated to fixed assets and will address and summarize many of the elements mentioned in the observation.	The Finance Policy Officer position within the Accounting Division has been filled and the new Financial Management Manual, which includes a section on asset management, is expected to be released during the last quarter of 2017, pending internal approval, and rolled out in 2018.	June 2018
2016 PERFORMANCE AUDIT GENEVA (16-PE-CH10-04)	To assess IOMs readiness to provide essential services during and after an incident, Management should ensure that the BCPs are completed and subjected to the required tests at all levels: i. Departmental ii. Office /mission, and iii. Global	Management explained that IOM's internal audit function had included an audit of BCPs into its 2016 audit plan because it was considered to be a High risk for the organization. However, this was subsequently excluded from the plan, following confirmation from the External Auditors that they wished to undertake this particular audit in 2016, in order to avoid a duplication of effort. Management added that the current risk-based internal audit programme for Country Offices now has a separate point regarding BCPs.	Existing and updated Business Continuity Plans (BCP) are included in the internal audit reports on Offices worldwide. Individual BCPs were tested by the respective Offices and Headquarters departments (Human Resources Management (HRM), Information and Communications Technology (ICT) and the Staff Security Unit (SSU)) in October 2016 and May 2017. The ICT Division conducts an annual disaster recovery simulation every November that taps the Administrative Centres in Manila and Panama. BCP testing for the SSU was designed for prolonged emergency or crisis scenarios that require the deployment of SSU administrative and finance staff from Manila to Headquarters. Plans are being made to test the BCPs of all other Headquarters departments, overcoming the challenges specific to the departments concerned. Recommendations were made for BCP testing during long holidays, to test remote work, and table-top exercises. HRM, ICT and SSU will continue testing their respective BCP annually; all other departments will complete their tests before the end of 2017.	December 2017

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (until August 2017)	Planned date of completion
	S/20/CRP/1			
2016 COMPLIANCE AUDIT OTTAWA (16-CO-CA10-01)	We recommended that Management should pursue a host country agreement with the Government of Canada to enable the Office enjoy full privileges and immunities as other intergovernmental organizations.	Management agreed with the finding and indicated that the granting of proper privileges and immunities is key to successful operations. It added that the Organization is constantly engaged in dialogue with Members States and other countries to achieve proper privileges and immunities and that the Director General will be increasing his efforts to ensure that IOM is accorded privileges and immunities substantively similar to those of the United Nations and the United Nations specialized agencies in view of IOM's current status as a UN related organization.	Management continues to follow up with the Government of Canada on a regular basis. In December 2016, the Director General sent a letter to the Permanent Representative of Canada to the United Nations Office in Geneva that followed on the letter sent by the Chairman of the IOM Council in October 2015 seeking support for an improvement in the privileges and immunities granted to IOM in Canada. On 11 August 2017, a further letter was sent by the Chairman of the Council to the Permanent Representative of Canada. The process is expected to take some time.	December 2018
2016 COMPLIANCE AUDIT OTTAWA (16-CO-CA10-02)	We recommended that in view of the widening scope of services after the closure of the Toronto Office, as well as the importance of activities and negotiations with other stakeholders in Canada, the Liaison Office should be re-evaluated for a possible upgrade to a Country Office with the required resources to underline Canada's contribution towards IOM migration initiatives. We also urged Management to develop a strategic or action plan, using results based management as a planning, reporting and evaluation tool.	Agreeing with the observation, Management explained that it is in the process of discussing with the host government the strategic future of the IOM Ottawa office, including the possible appointment of an accredited Chief of Mission and introduction of a host country agreement with appropriate modalities and tax agreements. Management indicated that in the short-term, this is the necessary precondition before moving forward with an updated terms of reference for the office and further clarification of the staffing levels and strategic directions including securing funding for a revised office structure.	Please refer to the update provided under 2016-CO-CA10-01.	December 2018

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation S/20/CRP/1	Management response	Subsequent action taken (until August 2017)	Planned date of completion
2016 COMPLIANCE AUDIT OTTAWA (16-CO-CA10-03)	We recommended that the Office should be strengthened technically and staff resources increased to achieve full-fledged substantive focus in liaising with Canada on behalf of the Organization and reach out to potential partners to seek opportunities that remain untapped in Canada.	Management indicated that it is in negotiations with the host government on the future status of the office, and specifically, on the possibility of creating a proper Chief of Mission position, as existing in many other IOM Country Offices. Management also concurred that the present staffing level is not a permanent solution, and aligning with a normal and standard IOM field office structure would be the proper way forward.	Please refer to the update provided under 2016-CO-CA10-01.	December 2018
2016 COMPLIANCE AUDIT TOKYO (16-CO-JP10-03)	We recommended to Management to tag all assets with more than one year's useful life with the Organization's identification marks.	Management agreed with the recommendation and responded that the Mission together with the rest of the Organization are moving toward the implementation of a new comprehensive inventory system called Mobile Assets Inventory Application and that as soon as it is completed, all assets will be reregistered and tagged accordingly with new QR codes.	The IOM Office in Tokyo tagged all assets with barcodes using the Mobile Asset Inventory Application. The codes are in the process of being scanned.	December 2017
2016 COMPLIANCE AUDIT TOKYO (16-CO-JP10-06)	We recommended that future agreements should be rendered or translated into the official language of the Organization to facilitate appropriate reviews by third parties who may not understand the Japanese language.	Management agreed with the recommendation and stated that the Mission will ensure to budget translation cost at least for longer term agreements such as those for office lease, office clearing and property insurance.	There is a huge demand for translation at IOM, and response times are sometimes limited by resource constraints. The IOM Office in Tokyo has requested additional funding for translation costs from 2018 Operational Support Income and is awaiting confirmation in the Programme and Budget for 2018. For an office fire and liability insurance policy, it turned out the translation costs were disproportionate and none of the insurance companies agreed to sign an IOM cover letter drafted by the Office of Legal Affairs. The Office in Tokyo will be relocated in the summer of 2018 under a government-approved redevelopment plan. Depending on available funding, Management will continue endeavouring to have relevant agreements translated.	December 2018

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (until August 2017)	Planned date of completion
	S/20/CRP/1			
2016 COMPLIANCE AUDIT BANGKOK (16-CO-TH10-03)	We urged Management to improve its interaction with donors towards the achievement of prompt and full funding for all developed and endorsed projects.	Management explained that as far as possible IOM seeks to ensure that every proposal developed receives the required funding, however, this cannot be guaranteed due to, for example, priority changes of governments and donors and/or a single donor does not possess or agree on providing full funding. Management added that as the global lead agency on migration, IOM is under a responsibility to continue identifying new challenges in the migration landscape and proposing innovative and comprehensive approaches to address these even if in certain cases those do not materialize in funding secured within short term.	The IOM Regional Office in Bangkok strives to ensure that every proposal developed receives the requisite funding, lobbying donors at various levels when a proposal is submitted. It meets almost weekly with various potential donors (private sector and government) to lobby for and advocate IOM's work. To increase its visibility and awareness of its programming and expertise, it hosts events (e.g. in June a launch for the refugee suicide report and two training sessions for members of the Association of Southeast Asian Nations), distributes press releases, writes articles, and shares information on its various social media accounts. Lastly, it is developing a resource mobilization strategy that includes a section dedicated to the private sector and will be finalized in 2017.	December 2017
2016 COMPLIANCE AUDIT WASHINGTON (16-CO-US10-01)	We recommended that Management should ensure that a resource mobilization strategy is developed, with the CoM providing guidance and oversight on its implementation and periodic review.	While agreeing with the finding, Management indicated that CO Washington is well located to pursue this objective, but this would require a whole-of-IOM fund raising strategy, establishing clear priorities, principles and related processes.	The IOM Office in Washington is currently revising its strategic plan, which will cover the period from 2017 to 2020. The plan will mirror the strategy of the Donor Relations Division and has three pillars: (a) reinforce partnerships with existing donors; (b) step up cooperation with non-traditional and multilateral donors, academia, civil society and the private sector; and (c) improve resource mobilization capacity. The Office conducted consultations with the Donor Relations Division to this effect and will hold a validation workshop in early 2018.	June 2018

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (until August 2017)	Planned date of completion
		S/20/CRP/1		
2016 COMPLIANCE AUDIT WASHINGTON (16-CO-US10-03)	We urged Management to consider organizing structured dialogues with donors on financing and create harmonized external communication and advocacy tools, to assist in long-term sustainability and prioritization. Management should also impress upon Member States or donors, the need for assurance of availability and timeliness of release or lodgment of promised funding to allow for a greater degree of certainty in predicting availability of funds for efficient planning and effective delivery of programmes and projects.	Management agreed with the value of predictable and structured funding streams, but stated that most of USG counterparts are funded by US Congress on annual basis and that counterparts in the US Administration cannot commit long term resources that Congress has to allocate on annual basis without breaching stipulations of Foreign Assistance Act and grant making processes.	The IOM Office in Washington is working with its partners on long-term programming guidelines aimed at building a coherent vision for the purpose of developing long-term programmatic strategies. To that end, it has engaged in regular and annual consultations with donor management and programme officers, the Migrant Assistance Division at Headquarters, regional programme coordinators and regional thematic specialists.	June 2018
2016 COMPLIANCE AUDIT WASHINGTON (16-CO-US10-04)	We urged Management to put in place measures for professional skills development and training in resource mobilization for personnel.	Management recognized the recommended value of a steady plan, access to eLearning and instructional technology and stated that to achieve this the office would need a strong support of more structures within HQ and RO such as SDL, Donor Relations Division (DRD) and Department of Resource Management.	The IOM Office in Washington is consulting with the Staff Development and Learning Unit (SDL) to devise a steady plan, access to e-learning and instructional technology to achieve professional skills development and training with respect to resource mobilization, subject to funding. It has also worked with DRD to coordinate and contribute to DRD-developed training tools and made staff members available to participate in DRD-led training.	December 2018
2016 COMPLIANCE AUDIT WASHINGTON (16-CO-US10-05)	We urged Management to explore ways of broadening the concept of due diligence by instituting a risk management strategy to monitor the process of identifying and reviewing the risks associated with resource mobilization.	Management agreed with the observation and indicated that CO Washington has already approached the HQ-based Risk Officer, seeking training on risk management and development of risk identification, assumptions and mitigation in correlation to the Resource Mobilization Functions. It added that a proposal has been made for CO Washington to participate in the Organization-wide Due Diligence Committee which, if implemented, should help minimize the potential conflict of interest.	The IOM Office in Washington has been implementing and formalizing the IOM due diligence process in relation to cooperation with the private sector. Training requested from the Chief Risk Officer at Headquarters is scheduled to take place during the first half of 2018. In cooperation with the Donor Relations Division, the Office contracted a consultancy firm to promote outreach and build institutional capacities for private sector engagement and fundraising, on behalf of IOM programmes worldwide. The firm developed the "Private Sector Fundraising and Communications Plan", which includes capacity-building for the period from August 2017 to August 2019.	June 2018

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (until August 2017)	Planned date of completion
	S/20/CRP/1			
2016 COMPLIANCE AUDIT WASHINGTON (16-CO-US10-06)	We recommended that Management should institute a Knowledge Management mechanism to document lessons learnt and good practices and policies that yield the most desired results to improve its efficiency and effectiveness.	Management agreed with the finding and indicated that enhancement of knowledge management institutionally requires strengthening.	In order to ensure it has sufficient knowledge management capacity, the IOM Office in Washington has issued a vacancy notice for the position of project monitoring officer. The incumbent's main tasks will be to develop standard monitoring tools and monitor select programmes, so as to help document and capture the results of regional programmes run by the United States Bureau of Population, Refugees and Migration (PRM). He/she will strengthen the capacities of both PRM and IOM to monitor implementation of such programmes and to better capture, develop, share and effectively use the knowledge thus gained. He/she will support and supplement the work currently being done within the Global Knowledge Management Project, which is funded by the PRM Office of Population and International Migration. The position is expected to be filled by early 2018.	March 2019
2016 COMPLIANCE AUDIT NEW YORK (16-CO-US20-01)	We recommended to Management to consider a regular update of the SOPs to ensure harmonized, uniform and standardized performance.	While agreeing with the finding, the Global Coordinator indicated that due to current understanding with the US Administration to open new ports of entry, a new target line has been established to review and update the current applicable SOPs together with the redesign of entry job architecture of these units to achieve greater standardization and harmonization in the refugee processing flow.	The unit of the IOM Mission in New York dealing with the United States Refugee Admissions Program (USRAP) is committed to the efforts being made to unify and standardize existing standard operating procedures (SOPs) for ports of entry (POE). It anticipates that unified SOPs will be available by the end of 2017. Regarding the POE job architecture, a plan has been developed by the HR unit's business partner, in cooperation with the POE manager, the programme advisor and the head of the HR unit; implementation has been deferred to March 2018, however, due to budget constraints.	March 2018

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (until August 2017)	Planned date of completion
	S/20/CRP/1			
2016 COMPLIANCE AUDIT NEW YORK (16-CO-US20-02)	We recommended that Management may consider setting 'SMART' objectives and train staff on it. HR should also be encouraged to review objectives set and draw attention to weak objectives which could be difficult to measure.	Global Coordinator indicated that even though SES may hold some shortfall and the matter shall be discussed with the HRM at HQ level, it is the responsibility of HR in the Mission in regard to SES to make sure reporting lines in PRISM are correct and to keep track of the progress with SES.	HR staff at the IOM Mission in New York dealing with the Uniform Standards of Professional Appraisal Practice (USPAP) regularly review the reporting lines in the PRISM Staff Evaluation System (SES), amending them on request from Management. They keep track of progress as required in the SES Manual. The Mission asked Headquarters for SES training materials and a presentation on setting SMART objectives, and the materials were received at the end of July 2017 for training to be conducted soon.	December 2017
2016 COMPLIANCE AUDIT NEW YORK (16-CO-US20-03)	We recommended to the Global Coordinator to consider an allocation of funds with a clearly designated budget line for monitoring to ensure that activities are carried out as planned.	Management acknowledged the recommendation and added that coordinating internally with the various functions to investigate a solution will impact global managed projects and not only the New York Office.	The IOM Mission in New York (USRAP unit) will clearly segregate and designate budget lines for monitoring purposes, creating specific budget lines for USRAP-related positions dedicated to monitoring and evaluation and related travel costs.	December 2017
2015 CERTIFICATION AUDIT GENEVA (15-CT-CH10-05)	IOM may continue its efforts to manage its foreign exchange risks and keep the foreign exchange loss at the minimum.	The required PRISM report is partially completed as of 5th March 2017 and PRISM team is working on providing the final version.	The required report has been developed by the PRISM Central Support Team. The Treasury Division recruited a new team member in August 2017 and will now refine reporting, combining it with project balance data to produce a tool showing key foreign exchange balances and exposures for action.	December 2017
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 open 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.	Management continues to follow up on outstanding recommendations and will discuss the most difficult or persistent systemic ones at the next meeting of the internal Management Committee, which is chaired by the Director General.	January 2018

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (until August 2017)	Planned date of completion
	S/20/CRP/1			
2015 CERTIFICATION AUDIT GENEVA (15-CT-CH10-08)	For better internal control and reference, IOM may continue its efforts to develop a one point source for all financial and accounting guidelines, instructions and procedures.	The drafting of the Financial Management Manual progressed significantly during 2017, the first drafts are undergoing focus groups coordination (including representatives from field offices, regional offices and central units) and will be followed by internal endorsement with the aim to release it as soon as possible current 2017.	Recruitment of the Finance Policy Officer within the Accounting Division has been finalized. This will expedite the Financial Management Manual project; initial key chapters will be released in 2017, pending internal approval, with the final roll-out in 2018.	June 2018
2015 PERFORMANCE AUDIT GENEVA (15-PE-CH10-09)	i. IOM may address the shortfalls identified in the current Strategy and explore means to dovetail the experiences gained from implementation of HRS 2012-15 whilst reformulating the strategy for the succeeding periods. ii. IOM may explore the possibility of including milestones and achievements of future HR strategies in the annual reports submitted to the Member States so that stake holders are aware of the immediate requirements of Management as also achievements and shortfalls.	As advised by the auditors, the HR Strategy has been extended until 2018, and includes a results-based framework. The Strategy and framework will be presented to Member States at the next IOM Standing Committee on Programmes and Finance (SCPF) in June 2017 and will include a report on results of the year 2016.	As advised by the auditors, the Human Resources Strategy 2012-2015 has been extended until 2018 and includes a results-based framework. The Strategy and the framework will be presented to Member States at the next SCPF session, in November 2017, with a report on results for 2016.	December 2017
2015 PERFORMANCE AUDIT GENEVA (15-PE-CH10-15)	IOM may explore inclusion of policy provisions specific to staff with disabilities as part of efforts to create a diverse and inclusive work environment.	A new Diversity and Inclusion Officer position was approved in the 2017 budget (under recruitment currently) and a Staff Welfare Position has been established in 2016. These positions will be tasked to promote inclusion of staff members with disabilities.	The Diversity and Inclusion Officer has been recruited and will drive implementation of the workplan over the coming years. IOM also participates in the United Nations Working Group on the Implementation of the Standard Rules on the Equalization of Opportunities for Persons with Disabilities; it will consider the Working Group's recommendations once they have been finalized.	December 2018

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (until August 2017)	Planned date of completion
		S/20/CRP/1		
2015 PERFORMANCE AUDIT GENEVA (15-PE-CH10-17)	IOM may devise performance evaluation indicators for each category of consultancy and their functional competencies.	HRM is planning to revise its instruction on consultants (IN/84) this year, and will include robust performance indicators for evaluation of consultants.	Management constantly reviews all policies relating to contract types, including IN/84 (consultants). The revised policy will include performance indicators for evaluation of consultants and guidelines for terminating or not renewing the contract of an underperforming consultant.	June 2018
2015 PERFORMANCE AUDIT GENEVA (15-PE-CH10-20)	IOM may consider the adequacy of documentation where decisions are taken under delegated authority to mitigate associated financial and other risks.	A new draft policy on Delegation of Authority has been submitted to LEG for review. It should be issued in 2017.	A new draft policy on delegation of authority has been submitted to the Office of Legal Affairs for review and issue in 2017.	December 2017
2014 PERFORMANCE AUDIT GENEVA (14-PE-CH10-05)	IOM may consider implementing better reporting mechanisms as a managerial tool.	The ICT Division is currently finalizing the design blueprint. Once signed off, it will be developed into the PRIMA System. Funding has been secured to see the completion of PRIMA's development phase. Resource mobilization efforts continue to ensure that funding will be available for the rollout phase, foreseen for 2018. The PRIMA system will incorporate reporting tools that can display aggregated data which will provide a useful aid at various levels in IOM (project, Office, region, thematic, organization-wide).	PRIMA will manage all IOM projects across their full life cycle. As such, it will (a) facilitate the capture of project-related data and results, laying the foundation for aggregated reporting of statistical information to demonstrate the impact and value for money of IOM projects; (b) enhance IOM's capacity to systematically capture, monitor and report project links to strategic institutional frameworks and objectives; and (c) deliver a much-needed knowledge base to capture programmatic best practices, including operational and programmatic indicators, and facilitate easy access to and sharing of project portfolio information. Efforts have been made to raise the funds needed to roll out PRIMA Organization-wide internally; traditional donors have also been approached. Thanks to these efforts, the project recently received funding from an unearmarked voluntary contribution. At present, it still needs to mobilize USD 1.1 million for the global roll-out. PRIMA is scheduled to enter the pilot phase midway through the second quarter of 2018.	March 2019

ONGOING RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (until August 2017)	Planned date of completion
	S/20/CRP/1			
2014 PERFORMANCE 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 ICT 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.	The ICT Division continues to raise internal awareness of the need for funding to implement compliance with ISO 27001. It aims to increase maturity levels in information security and improve its security position in compliance with ISO 27001 by 2020. In support of this, it recently upgraded the backup system in the Manila Administrative Centre.	December 2020
2013 PERFORMANCE AUDIT GENEVA (13-PE-CH10-15)	IOM may consider moving towards straight through processing of financial transactions in a cost effective manner.	IOM moved towards STP implementation as a key initiative. Given IOM´s decentralized structure and the need for local liquidity to be ensured at each location, STP implementation is considered on a bank by bank and country by country basis continuously. The limiting factors to be considered by IOM are bank implementation legal and admin processes (typically 12-18 months per bank and interface building. IT's resource capacity only allows one or max two implementations a year. This is in place with Standard Chartered Bank within 12 missions, in HQ with our two main banks and is going live in around 17 missions in Europe in early 2017 with Deutsche Bank and possibly another 12 countries in Europe in late 2017 with Société Générale Bank.	Straight through processing has been updated and improved in the Country Offices where it was being implemented with Standard Chartered Bank. The Deutsche Bank solution has been tested and will go live at the end of 2017. The Société Générale solution is in the building phase.	December 2017
2013 PERFORMANCE AUDIT GENEVA (13-PE-CH10-17)	IOM needs to strengthen its risk management relating to currency exchange fluctuations.	The strategy is completed but requires the PRISM data in recommendation number 2015-CT-CH10-05 of 2015. Risk fall into 2 areas, a) Within the project responsibility of project Manager, and b) IOM's balance sheet, TSY to manage net overall expenditures.	This requirement overlaps with the foreign exchange comment, and the same response applies as under 2015-CT-CH10-05.	December 2017

IMPLEMENTED RECOMMENDATIONS

IOM tracking number	Recommendation	Management response	Subsequent action taken (until August 2017)	Implementation date
	S/20/CRP/1			
2016 CERTIFICATION AUDIT GENEVA (16-CT-CH10-01)	We urged Management to initiate discussions with Member States to improve their reimbursement procedures and ensure timely recovery of tax refunds.	Management agreed with the recommendation and indicated that it will look for ways to achieve improved condition of tax refund procedures with the concerned Member States.	Ageing of outstanding receivables is analysed as part of every quarterly Financial Management Report. A dedicated report is issued on receivables that have been outstanding for more than one year, and Offices are requested to contact the government tax authorities concerned.	June 2017
2016 CERTIFICATION AUDIT GENEVA (16-CT-CH10-05)	We recommended that Management should strengthen its monitoring of account balances against established limits to all bank accounts operated by country offices on a real-time basis and regularly review the investment policy to reflect changes in the financial environment.	Agreeing with the recommendation, Management indicated that Treasury is strengthening its resources to meet the requirements of increased exposure to more banks and cash held in Missions and that a P4 Treasury Officer is being recruited to monitor bank creditworthiness and the addition of a new tool, Thompson Reuters Eikon will assist in collating credit assessments in the banks.	The recruitment of the Treasury Officer has been finalized, the Eikon tool (market data provider) has been implemented and cash statements now flow directly into the Organization's Treasury Management System tool.	August 2017
2016 CERTIFICATION AUDIT GENEVA (16-CT-CH10-12)	We therefore recommended that Management should ensure the administration of Deed of Donation (with limited exceptions) before the assets are handed over to intended beneficiaries as stipulated by IN/99. Management should also ensure compliance with the procedures for handling and monitoring status of beneficiary assets and consider a review of the accounting policy on beneficiary assets to reflect assets that had not been handed over at the end of the year other than expensing them in the year of acquisition.	Management agreed with the recommendation and indicated that it will continue its efforts to reinforce the timely administration of handover of beneficiary assets by Offices in PRISM and assess the related policies.	Twice a year, a consolidated report/update will be prepared centrally, to review the status of beneficiary asset acquisitions and take remedial action on large purchases that remain undistributed within the system. Central units are now strictly implementing a no-financial-report-endorsement policy for all final financial reports prepared by IOM Offices if active beneficiary assets remain in the system, as an internal control measure.	July 2017

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (until August 2017)	Implementation date
	S/20/CRP/1			
2016 INTERIM AUDIT MANILA (16-IN-PH98-05)	As organizational assets are critical elements in financial reporting for governance and sound management practice, we urged Management to improve the FMR by including disclosure information on PPE and the investment portfolio of the Organization in the FMR as part of the standard reporting to enhance transparency and accountability	Management agreed with the recommendation and indicated that it will work towards including the relevant information in the FMR.	Information on Property, Plant and Equipment (PPE) and IOM short-term investments has been provided in the Financial Management Report since the first quarter of 2017.	May 2017
2016 INTERIM AUDIT MANILA (16-IN-PH98-06)	We recommend that for the Organization to achieve efficiency in the management of its ITC and PRISM Helpdesks, it should review its business requirements and ensure that the CRM provides the needed solution to monitor and address time taken to resolve user request.	Management acknowledged the need for reviewing the SLA to ensure coverage in more detail and address the ticket management system to provide clear visibility on how tickets are handled for improved transparency for the users. It added that a project has been initiated to replace the current system with a new platform, which would support an improved ticket management system. Also, a Standard Operating Procedure is under development, which would define how tickets are to be assigned to agents and provide guidelines to standardize the ticket handling processes across agents and this is considered as one of the top priority tasks.	The IOM Global Support and Services (GSS) tool was piloted in May 2017 and is now available to all IOM users. The GSS is a central, cloud-based ticketing tool that allows IOM users to log requests via an online ticket submission form and to check on the status thereof. Its global knowledge base and self-service portal enable users to search for answers and solutions to oft-raised issues or to find information. The GSS will gradually be made available to all other units in IOM that require a customer relationship management-type of ticket-tracking tool.	May 2017

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (until August 2017)	Implementation date
		S/20/CRP/1		
2016 INTERIM AUDIT MANILA (16-IN-PH98-07)	To enhance effective management of donor receivables, we recommended that Management should strengthen its follow up mechanism to ensure that information regarding the collectability of contributions is shared between Department of International Cooperation and Partnerships, Treasury, Project Managers and CoM on a systematic and timely basis and set up a process for active monitoring of outstanding receivables throughout the lifecycle of a grant.	Management agreed with the recommendations and indicated that it considers reducing the operational receivable balance as an ongoing high priority and that the Organization will continue its monitoring and follow up efforts both on central and mission level to ensure shortest possible turnaround time for collecting receivables and issuing payment requests as soon as possible under the conditions of the relevant funding agreement.	Central functions continue to send monthly follow-ups to project managers and Offices, updating the status of receivables that have been outstanding for 3 months or more. Receivables with collectability issues are sent on to Headquarters. Moreover, Offices are required to inform central functions when there are any indications that a receivable might be unrecoverable.	June 2017
2016 PERFORMANCE AUDIT GENEVA (16-PE-CH10-01)	We recommended that the Chief of Staff should: • in line with IOM HQ terms of reference OUP/ODG/00320 of May 2011, determine and communicate timelines for development and completion of the BCPs. • coordinate activities to ensure BCPs are developed and maintained organization-wide as early as possible.	Management agreed with the recommendation and indicated that this will be accomplished before the next BCP review and in coordination with relevant units in HQ and the field missions.	The Headquarters Business Continuity Plan (BCP) was reviewed and updated between May and July 2017. The update included clarification of the Crisis Management Team activation and termination process, the Emergency Communications Tree and contact details, key staff and their respective alternates. The BCP focal points in every department, division and unit were also updated. The Headquarters BCP is updated annually for a target publication date of mid-December. It was last updated in August 2017.	August 2017

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (until August 2017)	Implementation date
	S/20/CRP/1			
2016 PERFORMANCE AUDIT GENEVA (16-PE-CH10-02)	i. To improve upon the BCP we recommended that each department should carry out and document its risk assessments and integrate it into the BCP. ii. There should be risk checks in subsequent departmental risk evaluations by the Chief Risk Officer. iii. For subsequent reviews and quality assurance, the CMT should document the justification of the threats during the risk evaluation process.	Management agreed with the recommendations and indicated that several departments at HQ, such as Human Resources, ICT, Department of Emergencies and several divisions of the Department of Resource Management have undertaken and documented risk assessments.	In collaboration with the Risk Officer, risk assessments and treatment plans were prepared by several Headquarters departments/divisions/units, such as Human Resources Management, ICT, International Cooperation and Partnerships, Emergencies, Legal Affairs, Resources Management, Staff Security and the Office of the Director General. The Risk Register already includes the incidents or "major disruptive events preventing the use of the office" considered in the Headquarters BCP. With this development, the BCP is supported by a risk analysis integrated into the decision-making process of the Crisis Management Team. Updates on risk assessment and risk management developments were presented for discussion at the 9th Management Committee meeting in August 2017.	August 2017

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (until August 2017)	Implementation date
		S/20/CRP/1		
2016 PERFORMANCE AUDIT GENEVA (16-PE-CH10-03)	i. MAC and PAC should formalize arrangements for the use of offsite locations ii. MAC should provide the necessary ICT infrastructure at the offsite location outside Manila.	While agreeing with the recommendations, Management indicated that the scenarios selected for the current version of the BCP are those that have been deemed relevant for the Geneva context given historical precedent, but Management will look into the possibility of adding other scenarios being prepared by other organizations in the region.	In order to look into other scenarios prepared by other organizations, IOM Headquarters actively engaged in the community of practice with other organizations in international Geneva, attending regular meetings of the interagency group of focal points of the Organizational Resilience Management System (ORMS). Business continuity planning, crisis management teams, IT disaster recovery and security responses are among the core elements of the ORMS. As regards arrangements for the use of offsite locations, the Manila data centre has already been located outside the Administrative Centre. In addition, ongoing disaster recovery processes replicate data from both Geneva and Manila to the third hub in Panama. The Staff Security Unit (SSU) at Headquarters is responsible for the overall management of SSU administrative and finance services. In the absence of global security and administrative coordination support, these critical areas will be transferred to the SSU administrative and finance team in Manila. The agencies attending the biannual ORMS meetings share practices and explore ideas with other organizations in Geneva. In addition to the annual ICT disaster recovery test, there are real-life examples of BCP implementation by the ICT helpdesk. For example, during the second week of September, ICT Manila responsibilities were assumed by Panama and Headquarters staff following flooding in Manila; and when Headquarters Helpdesk staff are unavailable, responsibilities are transferred to their colleagues in Panama and Manila. The SSU administrative and finance team in Manila assumes overall management of SSU administration and finance when the BCP is activated at Headquarters.	August 2017

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (until August 2017)	Implementation date
		S/20/CRP/1		
2016 COMPLIANCE AUDIT BEIJING (16-CO-CN10-01)	We recommended to Management to initiate the process to replace all unserviceable IT equipment.	Management accepted the finding and has started disposal and replacement of the assets involved.	As at 17 August, the IOM Office in Beijing had disposed of all listed obsolete IT equipment, except a projector and the photocopier, which were still in use. These items will be replaced during 2017, when funds are to be secured. Six new desktop computers and one laptop have been purchased since last year, to replace those that have been in service for over 5 years.	August 2017
2016 COMPLIANCE AUDIT BEIJING (16-CO-CN10-02)	We recommended that the performance evaluation cycle should be made flexible such that targets set for staff who are engaged after January can be inputted into the system to enable appropriate review of their performance.	Management indicated that the Mission recognized the challenge in aligning with the institutional Staff Evaluation System (SES) cycle, especially as institutional evaluation cycle has been running from September to September every year. Management further stated that with the institutional cycle being changed from January 2017, this will make things easier for all, and the Mission will ensure that a special SES report is filled in for the case mentioned.	The SES cycle at the IOM Office in Beijing was modified effective January 2017 and now encompasses all staff. A special SES template has been developed for staff hired after January 2017, to ensure the performance review can be conducted in timely fashion.	January 2017
2016 COMPLIANCE AUDIT BEIJING (16-CO-CN10-04)	We urged Management to adopt an appropriate backup system outside the Office premises to safeguard operational data and information.	Management agreed with the finding and indicated that they will consult with IT in Manila on additional safeguards to improve the current backup systems.	As of January 2017, the IOM Office in Beijing is storing backup data offsite.	January 2017

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (until **August 2017**)	Implementation date
	S/20/CRP/1			
2016 COMPLIANCE AUDIT BEIJING (16-CO-CN10-05)	We urged Management to position itself strategically to attract donors and win projects that will enhance their financial viability to ensure financial self-sustenance.	Management explained that the main activity for Hong Kong Sub-office (SO) is the transit of resettlement of refugees to US and added that in 2015, it assisted 3,754 transits and the estimated number for 2017 is 2,900. Management further stated that the Head office in Beijing is closely supporting the SO and regularly visiting to liaise with the Government and donors with an aim to diversify the project activities of the SO during 2017.	Since early 2017, the IOM Office in Beijing has made extra efforts to liaise with the local authorities in the Hong Kong and Macau Special Administrative Regions (SAR) and with donors. The results have been positive. In addition to providing transit and transfer assistance to migrants and refugees, the Office has recently secured funds from the Macau SAR Social Welfare Bureau and a foundation for capacity-building and counter-trafficking activities. It has also developed a proposal for Canada based on a specific donor request. The Hong Kong sub-office has been included as one of the hubs for a potential multi-year regional project that is in the final stages of discussion with the donor (Sweden). The sub-office's financial viability has thus been enhanced.	January 2017
2016 COMPLIANCE AUDIT TOKYO (16-CO-JP10-01)	We recommended to Management to contact the relevant local tax authorities to obtain the corresponding tax reimbursement, and also ensure that consumption and other tax reimbursable are reviewed prior to month-end so that amounts considered recoverable are applied for timely.	Management agreed with the recommendations but stated the local tax authorities informed them that they cannot apply for refund of taxes paid for goods and services from vendors as there is no such system in place. Management was however advised to use vendors who are authorized to do tax exemption if IOM would like to procure goods and services without tax and Management has agreed to heed that advice.	The Ministry of Foreign Affairs Protocol Office has confirmed that there is no tax reimbursement system for consumption tax. In addition, banks in Japan have no tax exemption arrangements with diplomatic missions. Management is prioritizing vendors who are tax-exempt, for when new services and goods are procured.	August 2017
2016 COMPLIANCE AUDIT TOKYO (16-CO-JP10-02)	We urged management to conduct vendor verifications in all competitive tendering before awarding contracts to vendors.	Management acknowledged that verifications were not done before awarding the contracts to the vendors but indicated that the rest of the procurement processes were followed.	An internal checklist has been drawn up to ensure that vendor verifications are conducted before new contracts are awarded.	January 2017

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (until August 2017)	Implementation date
	S/20/CRP/1			
2016 COMPLIANCE AUDIT BANGKOK (16-CO-TH10-01)	We urged Management to continue with its efforts in ensuring that contacts in the BCP are regularly updated and the information disseminated promptly to all relevant staff.	Management agreed with the recommendation and indicated that it will update the contacts by the end of 31 December 2016 and will continue regularly updating.	The IOM Country Office in Bangkok periodically updates all contacts (most recently in August 2017) and shares that information with all staff. It will continue to do so on a bimonthly basis.	August 2017
2016 COMPLIANCE AUDIT BANGKOK (16-CO-TH10-02)	We urged Management to devise alternative ways of negotiating with donors so that costs of the function of the M&E officer intended to be recruited is incorporated in the costs of as many projects as possible.	Management agreed with the recommendation and indicated that it will continue with its efforts to integrate M&E costs to its project budgets.	Funding was identified for the recruitment of a full-time monitoring and evaluation staff member for a four-year period.	August 2017
2016 COMPLIANCE AUDIT RO BANGKOK (16-CO-TH99-01)	We recommended that Management should provide the required support in terms of logistical and human resource to the M&E officer to be appointed to ensure an effective M&E function.	Management indicated that the RM&E Officer cannot conduct evaluations of all the projects in the region but will provide technical guidance and support, including for preparing regional evaluation plans and follow-up of recommendations. It added that budget provisions for conducting internal or external project evaluations still need to be added to the project budgets as per IOM Project Handbook	The Regional Monitoring and Evaluation Officer was recruited on 1 July 2017. He/she will be working closely with the Regional Project Development Officer, the Regional Reporting Officer and the Regional Resources Mobilization Officer to provide the necessary technical support/expertise to the Offices covered by the Regional Office in Bangkok, in addition to carrying out actual monitoring and evaluation activities.	July 2017

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (until August 2017)	Implementation date
		S/20/CRP/1		
2016 COMPLIANCE AUDIT WASHINGTON (16-CO-US10-02)	We recommended that Management should take the necessary steps to fill the vacancy of Assistants to enhance succession planning and institute measures for strengthening partnerships with contributors so that resource mobilization is perceived more as a process of nurturing lasting relationships with partners through, inter alia, regular and effective communications, rather than purely fundraising activities.	Management indicated that resource mobilization functions were also performed by staff of the Community Stabilization Unit and the Protection and Counter-Trafficking, but agreed that staffing for USAIM, RMU and CoM's office is insufficient for the needs of the Office.	In August 2017, one staff member from the Community Stabilization Unit at the IOM Office in Washington was appointed to the position of a Senior Policy and Programme Assistant. He/she helps the Chief of Mission advocate for IOM initiatives and proposals and coordinates efforts to increase cooperation with the World Bank (to which the Office was granted observer status in the summer of 2017). He/she is in charge of: (a) partnership development, for strengthening institutional relations and exploring programmatic opportunities; (b) programme development to advance existing and new portfolios; and (c) outreach to civil society organizations. Another staff member was hired to perform tasks relating to external relations/donor liaison, the United States Association for Internal Migration, and IOM's non-profit partners in the United States. The IOM Office in Washington anticipates that these positions will be funded out of its request for Operational Support Income in 2018.	August 2017
2015 CERTIFICATION AUDIT GENEVA (15-CT-CH10-01)	In line with the provisions of IPSAS 17, IOM may revalue all the items of property, plant and equipment classified as 'Buildings' in 2016.	All lands and buildings have been revalued as of 31 December 2016 and as such reflected in the AFR 2016.	N/A – implemented and reported in S/20/CRP/1	December 2016
2015 CERTIFICATION AUDIT GENEVA (15-CT-CH10-43)	IOM may continue to focus on strengthening the internal controls to avoid the recurrence of such fraud cases. IOM may expedite finalization of Anti-Fraud Manual.	On 13/02/2017, the IOM Director General launched a mandatory on-line training for all IOM employees worldwide on IOM Ethics and Standards of Conduct. This training would further enhance the staff's knowledge and capacity for fraud/misconduct identification and prevention.	N/A – implemented and reported in S/20/CRP/1	February 2017

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (until August 2017)	Implementation date
		S/20/CRP/1		
2015 PERFORMANCE AUDIT GENEVA (15-PE-CH10-11)	IOM may fast track the implementation of programs which could help succession planning.	IOM did fast track the implementation of the relevant programmes, and implemented the eRec system in 2016 which has the capability to develop rosters/talent pools, related works are ongoing. Special emergency staff rosters has been created. Efforts will continue as the Administration sees this as an ongoing priority. A vendor has been selected for a leadership programme to be developed and the assessment phase has begun.	N/A – implemented and reported in S/20/CRP/1	December 2016
2015 PERFORMANCE AUDIT GENEVA (15-PE-CH10-16)	IOM may explore initiatives to gradually phase out ungraded position. IOM may also examine the feasibility of establishing staff pools for temporary deployment and issue a consolidated human resources handbook as envisaged in HRS 2012-15.	HRM has done a careful review of the ungraded modality. It should be noted that the majority of staff members in the Professional category benefiting from ungraded contracts remain on such contract types for less than a year. Staff members on ungraded contracts become internal candidates after 6 months. While working on an update to this modality, it was decided not to phase it out immediately as this option is key to operations and for IOM's responsiveness, as highlighted by Member States. In addition, other UN organizations are looking at adopting a similar model as ungraded contracts, to reduce their current use of non-staff. This proposal will be further discussed at the HR network and ICSC this year.	N/A – implemented and reported in S/20/CRP/1	April 2017

IMPLEMENTED RECOMMENDATIONS (continued)

IOM tracking number	Recommendation	Management response	Subsequent action taken (until August 2017)	Implementation date
		S/20/CRP/1		
2015 PERFORMANCE AUDIT GENEVA (15-PE-CH10-19)	IOM may strengthen its efforts to complete the roll out of USRR at the earliest.	The Unified Staff Regulations and Rules have been rolled out in 62 countries, with 50% of local staff covered as of 1 March 2017.	The roll-out of the Unified Staff Regulations and Rules (USRR) continues to progress at the rate of three countries per month. On 1 August 2017, the USRR had been rolled out in 77 countries (approximately 51% of the total) and covered 53% of local staff members. Management considers this recommendation closed in light of its demonstrated efforts to roll out the USRR; it anticipates that the roll-out will be completed within the next two years.	August 2017
2015 PERFORMANCE AUDIT GENEVA (15-PE-CH10-21)	IOM may explore the feasibility of putting in place a Record Management System commensurate with the activity and resources deployed.	A new functional area focusing on HR business processes will be established by HRM in 2017 to address, inter alia, improvement, streamlining and standardization of HR processes including record management. Recruitment of relevant staff is ongoing. Record management has also been incorporated into regional human resources training events.	IOM explored the feasibility of implementing such a system. An e-filing system is currently being developed as part of a project led by the ICT Division; the Human Resources Management Division is also represented on the Project Board. A blueprint has been developed. The next step is to pilot the blueprint in three offices before the system is rolled out worldwide.	August 2017
2015 COMPLIANCE AUDIT NAIROBI (15-CO-KE10-27)	IOM may explore a mechanism by which Regional Offices are empowered to monitor expenditure incurred on individual projects.	Implemented by all offices in the scope of this recommendation.	N/A – implemented and reported in S/20/CRP/1	April 2017
2013 PERFORMANCE AUDIT GENEVA (13-PE-CH10-16)	IOM may take steps to bring down the number of bank accounts operated to a manageable level duly selecting competent Global/ Regional Banking partners and may frame formal guidelines defining specific criteria to be met by local banks.	As projects in remoter global areas grow in number, the pressure is on to open more bank accounts at IOM. We have slow manual processes to follow up with missions to close dormant accounts. The longer term reduction depends on the implementation of regional agreements.	The number of bank accounts is now at the lowest level possible until the situation in Europe is harmonized and redundant accounts closed.	August 2017