

INTERNATIONAL ORGANIZATION FOR MIGRATION

GENERAL BULLETIN No. 1259/Rev. 1

Subject:	Functions of the Office of the Inspector General (OIG)	September 2006
-----------------	---	-----------------------

The Office of the Inspector General (OIG) was created in 2000 to reinforce Headquarters' post-decentralization oversight capacity and promote quality, effectiveness, efficiency and learning throughout IOM. OIG also identifies and evaluates risks and complements IOM's internal control mechanisms to detect fraud, waste, abuse and mismanagement within the Organization and to identify issues that could potentially lead to these and to propose preventive measures.

The Inspector General reports directly to the Director General and heads OIG, which merges the functions of Audit, Evaluation, Rapid Assessment and Investigation to achieve synergies between them, combining their techniques and methodologies to meet the individual needs of OIG reviews, which vary to address the diversity of IOM's activities worldwide. OIG is staffed with dedicated professionals specialized in its functions.

OIG is an independent appraisal unit within the Organization, with no direct stake in the outcome of any review. It provides services to management by objectively assessing activities, reporting on findings, providing independent advice and technical guidance, evaluating risks and the effectiveness of other management controls.

OIG operates, to the extent possible, according to internationally recognized norms and standards for its functions, such as the audit standards of the Institute of Internal Auditors and the UN's Uniform Guidelines for Investigation, which are also applied by other international organizations. Whenever OIG develops its own specific guidelines, which are also based on international practice, e.g. for evaluation, these are published throughout the Organization through the usual channels. OIG staff are required to have technical competencies relevant to those norms and standards, to conduct their work and act professionally, impartially and transparently.

The Inspector General and OIG staff have unrestricted access to all of IOM's records and documents when carrying out their assignments. IOM staff are required to cooperate actively with all OIG reviews and non-compliance with the timely provision of information necessary for any review and specifically requested by OIG staff may be subject to disciplinary proceedings. Staff under review may not obstruct the direction, organization or conduct of OIG's work or its communication of results. Staff are provided with the opportunity to contribute and comment on OIG's substantive work through the appropriate channels.

All recommendations and actions resulting from OIG work formally endorsed by DGO become mandatory requirements and their implementation is obligatory, except under unexpected exceptional circumstances. In such a case, OIG should be informed accordingly. Cases of non-compliance with endorsed OIG recommendations will be referred to DGO/DMC for follow-up.

A more detailed description of the activities and functions of OIG is provided below.

Brunson McKinley

1. AUDIT

Audit reviews the conformity of a financial or management activity to predetermined standards or criteria, reports on the extent of conformity and makes any necessary recommendations on improving systems and methods to increase conformity. It also assesses the Organization's internal control systems and reviews the risk exposure and risk management of IOM's activities, to ensure that these are well understood and appropriately monitored. Audit makes proposals to improve compliance, internal control and risk management. It also acts in its advisory capacity to the management, towards better achievement of the Organization's objectives.

1.1 Internal Audit

Internal Audit's mandate is laid down in Article 10 of IOM's Financial Regulations that establish that the Director General shall maintain an internal financial control and internal audit. In practice, the Internal Audit function covers the review of audits of organizational units and departments of HQ, MAC and other delocalized structures and the audit of all IOM's field offices. Internal Audit specifically covers the following areas:

1.1.1 Reviewing financial integrity, including examining the application of financial rules and procedures for proper spending and recording of financial resources. To this end, Internal Audit will examine:

- adequacy of, and compliance with, procedures for internal control and financial management;
- proper receipt, custody and disposal of all contributions made in cash or in kind;
- proper documentation and authorization of financial transactions;
- proper accounting records, their completeness and accuracy;
- application of rules for segregation of duties;
- economic and efficient use of the Organization's resources.

1.1.2 Complementary to IOM's internal control procedures, reviewing the managerial effectiveness of and consistency with established overall IOM management guidelines.

1.1.3 Assessment of risk and risk management.

1.1.4 Informing Headquarters, MAC Units, MRFs and Field Missions, as required, of audit findings and recommendations.

1.1.5 Following up on timely compliance with audit recommendations that have been endorsed by DGO

Since the inception of OIG, increasing emphasis has been placed upon analysing systemic problems, identifying their root causes and advocating preventive measures.

Internal Audit cooperates with other oversight functions performed by other Headquarters units in their respective areas of expertise through field visits, examining items accessible only on location. Internal Audit contributes to the improvement of general management by formulating recommendations on specific managerial issues and reinforcement of internal controls.

1.2 External Audit

The mandate of the External Audit is laid down in Article 12 of IOM's Financial Regulations and the External Audit is carried out by an entity chosen and contracted by the IOM Council, for renewable periods of three years. The External Auditor reports to the Council through the Subcommittee on Budget and Finance and the Executive Committee. The main task of the External Auditor is to examine and audit the annual financial statements of IOM and to report whether they present fairly, in all material respects, the Organization's financial position at the end of the financial year and the results of the operations for that year. The External Auditor may, if deemed advisable, make comments and suggest improvements regarding the efficiency of the financial procedures and the accounting system of the Organization, as well as affirm by test the reliability of the internal controls.

The audit coordination and cooperation between Internal Audit and External Audit follows generally accepted international auditing standards.

Examples of regularly used audit coordination:

- Holding periodic meetings
- Scheduling audit work
- Exchanging audit reports and management letters
- Discussing possible accounting and auditing problems

Field Missions or specific departments of IOM may hire the services of an audit firm to perform a specific audit. External Audit firms are hired mainly for project audits. This form of external audit is applied whenever the donor specifically requires the audit of a project and when the costs for such an external review are contained in the project budget. External audit consultants may also be contracted in highly specialized sectors requiring specific competencies, experience and skills.

OIG should be informed when external auditors or auditing consultants are hired in the field for these purposes and resulting audit reports forwarded to OIG for information and inclusion in its records of what activities are being audited when and with what results.

1.3 Scope of Internal Audit

Internal Audit covers the following areas:

- Staff and office costs versus budget;
- Activities (movements and non-movements; existing and future);
- General aspects (premises, security arrangements, privileges and immunities, etc.);
- Organizational aspects (responsibilities in respect of decentralization, regionalization);
- Accounting, finance, procurement and internal controls (accountability issues, completeness and accuracy of accounting documents including signatures, responsibility for monthly returns, availability of and adherence to approved budgets, debtors/creditors status, payroll/projectization accuracy);
- Cash and banking (cash procedures, certificates, bank accounts,

signatories list, bank reconciliations, and segregation of functions);

- Staff structure and adequacy of organization chart, any specific staff issues of concern, human resources management, including gender issues: existence of specific SRR for the country, maintenance of personnel files, medical clearances and drivers' annual check-ups, consultants' status and private health insurance, annual and sick leave registers, etc.
- Property, rentals, leases, inventory and insurance (physical verification of assets);
- Application of IOM standards, e.g. computer equipment, software, statistics, financial reporting;
- Adherence to IOM's rules and regulations, General Instructions, operative guidelines, etc. as well as adherence to financial reference materials and procedures;
- Detection of fraud, irregularities, abuse or mismanagement of funds;
- Specific issues related to the audited entity that arise during the audit or the audit preparation; auditors may use their discretion to examine any such issues of concern;
- Assessment of risk and risk awareness and how effective is the risk management;
- Suggestions and recommendations (short- and medium-term, including responsible person or entity) for implementation.

Internal control deals with measures to promote, govern and monitor various activities. Within any administration it is the role of management to determine the sectors requiring internal control, designing suitable controls, implementing them, and finally checking if they are being applied correctly.

The OIG also has a role in internal controls. It reviews IOM's internal control mechanisms, advises management whether or not they are adequate, identifies system weaknesses, assesses if individual control systems are operating adequately and effectively, recommends improvements, follows up audit work to see if management has complied in implementing audit recommendations, etc.

1.4 General Issues Governing Internal Audit

The Inspector General, after consultation with the Internal Auditors, takes the final decision on which specific units are to be examined within any given year. Consideration is given to input received by other senior managers, specific concerns flagged to OIG requiring further review, the size of a unit, its financial exposure, the perceived inherent risk factor, the timing of the last audit performed, the cost factor and practical considerations such as the travel logistics if and when the audit of several organizational units can be combined and complemented with other OIG functions. OIG audit plans are subject to the approval of DGO within the quarterly travel plan authorization process.

Internal Audit is a mandatory function where managers of the units selected for internal audit are required to cooperate proactively.

The Head of the unit to be audited is notified in advance of the planned audit by the internal auditor responsible and a mutually suitable date agreed upon for its implementation.

Whenever possible, OIG operates on the principle of alternate audits and audit rotation, i.e. if one internal auditor reviewed a location at any given time another internal auditor will perform the following review. Designated Regional National

Professional Officers working for OIG will focus primarily on the review of the IOM offices in their designated regions.

OIG may request the assistance of other officials and employees not specifically employed in OIG to assist with selected, more complex audits.

The main interlocutors for OIG with regard to Internal Audit are the Heads of the audited organizational units, Resource Management Officers, Accountants, HRM Officers, Operations Officers and Project Managers. In certain cases, discussions are held with external contacts such as banks and suppliers.

Preparations for selected audits are made in OIG prior to any field visit with the assistance of computerized databases, for example financial reports from MOSAIC, but also with input specifically solicited from various other Departments in Headquarters and MAC such as Accounting Services and Treasury, Human Resources Division (HRM), Budget (BUD), Legal Services (LEG), the service areas and the MRFs, as needed.

All resulting audit reports are intended for internal use only. No internal audit report shall be given to any Member State, donor or other outside party. The External Auditors are the only external party authorized to receive copies of all internal audits and OIG regularly provides these to them for information.

2. EVALUATION

The definition of Evaluation varies, especially due to the complexity of the concept. In the field of development assistance and humanitarian action, the most common is: "The systematic and objective assessment of an on-going or completed project, programme or policy, its design, implementation and results. The aim is to determine the relevance and fulfilment of objectives, development efficiency, effectiveness, impact and sustainability. Evaluation also refers to the process of determining the worth or significance of an activity, policy or programme".

The Evaluation function thus concentrates more on the strategic dimension, results, outcomes and impact of a policy, project or programme than on inputs or administrative and financial aspects. It covers key benchmarks, such as quality and effectiveness and plays an important role in learning and accountability to donors, by demonstrating that work has been carried out as agreed and in compliance with established standards. Evaluations may be used to promote IOM's work, reinforce partnerships and bring innovation to its activities.

OIG's role is to manage the Evaluation function in IOM. Specific roles and responsibilities of OIG include undertaking and promoting thematic evaluations of IOM's policies, strategies and/or programmes, evaluating the performance and success of selected programmes and projects, encouraging the use of evaluation findings and recommendations on policy and programme formulation, providing technical guidance on Evaluation, promoting Evaluation within the Organization, and reinforcing partnership and participation in networks for Evaluation with bilateral and multilateral Organizations. Technical guidance mainly consists of encouraging the inclusion of an evaluation component in IOM's programmes and projects, advising managers on various aspects of evaluation policy and methods for evaluations conducted throughout the organization and providing specific information on the planning and implementation of evaluation exercises.

Evaluation is an integral part of the project development and implementation cycle. The decision to conduct a project evaluation is left to the responsibility and judgement of the project and programme managers responsible. Evaluations may be carried out while a project is still being implemented (mid-term evaluations) or after completion of

the project (terminal or ex-post evaluations).

Over time, there has been a diversification of methodologies for conducting evaluations. Detailed information on the Evaluation function, including the necessary budget provisions, may be obtained from the IOM Evaluation Guidelines published in January 2006 as the main reference, which can be found under the evaluation page of the IOM website.¹ The website also includes other information and technical references such as the norms and standards for Evaluation.

2.1 External Evaluation

Some donors request external evaluations of projects they have funded in order to assess performance, impact and sustainability, to draw conclusions and recommendations and/or base decisions on continued funding on the outcome of evaluations. IOM encourages such requests, as not only do the individual project or implementing mission(s) benefit from the lessons learned through such exercises, but results derived from such external studies contribute to the Organization's overall 'lessons learned' database, which in turn contributes to providing information to management. Joint evaluations with the donor(s) are also strongly encouraged in order to include the donor's view of the evaluation exercise. It can be particularly useful if the evaluation is conducted in order to assess a possible extension of the project or programme.

2.2 OIG Internal Evaluation

IOM has been carrying out internal evaluations under its auspices since 1990, with a view to feeding the evaluation results and lessons learned into the institutional learning and management processes of the Organization.

Given the large number of IOM projects implemented worldwide and the limited resources made available to OIG to perform evaluations itself, only selected evaluation studies can be conducted directly by OIG each year. The Inspector General, in close collaboration with the OIG staff in charge of Evaluation, conducts a pre-selection of projects, programmes or policies that will be evaluated by OIG with its own resources during the course of a given year. Proposals may also be made to OIG by other IOM staff. The final decision on whether or not an OIG evaluation takes place is contingent also on the respective manager's concurrence, in order to gain the full benefit of an evaluation exercise. Priority will be given to important thematic evaluations, evaluations requested by IOM Member States or project/programme evaluations that fit the following criteria:

- The project has potential to be replicated elsewhere or it is a pilot project;
- There is a critical connection with IOM's strategic goals;
- The project has high visibility and a significant budget;
- There is a potential for major impact on the Organization;
- It is a project with apparent potential, but no success.

Reference to 'Internal Evaluation' may also be found when the exercise is conducted by an IOM staff member who did not participate in the project or programme implementation. The organization of such evaluations is, however, similar to external evaluations described above. OIG can assist technically in the implementation but cannot be tasked to implement or supervise it.

¹ http://www.iom.int/en/who/main_structures_evaluation.shtml

Self-evaluations are limited form of internal evaluations undertaken by project management or by a Headquarters unit to provide the Organization with an additional tool to measure a project's progress or success. The OIG provides counsel and assistance on an individual basis to project managers willing to carry out such self-evaluations. Self-evaluations are often appended to donor reports.

2.3 General Issues Governing Evaluation

IOM Member States and donors are becoming increasingly interested in Evaluation. IOM's Project Development Handbook, and the IOM Evaluation Guidelines, states that within any given project the evaluation modalities should be clearly specified in the project document. Therefore, within the framework of their project discussions with donors, project developers and fundraisers are requested to discuss whether the donor expects or requires any formal evaluation of the project, or is willing to fund one. If this is the case, then the cost of evaluation should be budgeted into the total cost of the project and earmarked accordingly. The OIG stands ready to answer any queries that may result from such discussions.

If a donor states that it does not require an evaluation, the project might still be selected for an IOM internal evaluation. It should not, however, be taken for granted that IOM can and will automatically provide evaluation services to any given project, for example as an in-kind contribution, as the yearly budget allocated to OIG for conducting evaluations is limited. In no case may OIG be mentioned in a project document for conducting an evaluation without OIG's formal approval.

Evaluation reports are considered as public documents which are published under the Evaluation page of IOM Website and may be shared with external parties. It should be noted, however, that in some cases, distribution is restricted; OIG may be asked for guidance.

3. INVESTIGATION

OIG investigations address issues related to the possible misconduct of IOM staff and are dealt with as internal administrative investigations, not as criminal investigations; processes and procedures are thus applied commensurate with an internal administrative fact-finding investigation.

Investigation deals with allegations, reports on, or discoveries of, violations of IOM's Regulations and Rules, breaches of procedure, frauds and irregularities, inappropriate use of IOM assets, abuse of authority, misconduct or any other problem identified as requiring further study. The purpose of an investigation is to fact-find and research all matters of relevance to the case by obtaining information and evidence - both inculpatory and exculpatory - to substantiate or refute such allegations, in order to provide management with a reasonable factual basis for making informed decisions.

Investigation also deals with assessing the potential within program areas for fraud and other violations, through the analysis of control systems in high-risk areas. Recommendations on corrective action to minimize risks will be formulated on this basis.

3.1 General Issues Governing Investigation

OIG investigations may be triggered, for example, by allegations or complaints received by a party external to IOM, such as a donor or project counterpart, or internally by IOM staff following IOM's Standards of Conduct defined in General Bulletin 1278 that specifies that IOM staff members have a duty to report any breach of the Organization's rules and regulations. Generally, concerns raised

and specific allegations are received from known sources. An investigation may, however, also be triggered by the receipt of anonymous allegations whose source cannot be identified, if sufficient information was provided for OIG to determine that there was substance to the allegation and that a credible basis to proceed with an investigation existed.

Investigations may also result from the findings of other OIG functions and reviews, e.g. from an audit, evaluation or rapid assessment indicating the possible existence of misconduct. In some cases, OIG might decide to conduct a preliminary inquiry before starting a fully-fledged investigation to find out if issues of concern are sufficiently founded to justify a full investigation.

The majority of investigations are conducted internally; however, in some instances OIG may work with the competent local authorities in conducting and following-up on investigations together. LEG provides OIG with guidance as to the instances in which local authorities should be involved.

The subjects of investigation are not necessarily advised in advance of an investigation. The subject has a right to be heard and will be notified and given the opportunity to respond to the allegations and all available evidence; however, the time and manner of such disclosure is made taking into consideration fairness to the subject and due process on one hand, but also the need to protect the integrity and effectiveness of the investigation and the interests of the Organization on the other.

Cooperation with investigation is mandatory and the OIG official tasked with the investigation shall receive full and prompt access to all records. Staff members are also expected to provide to the OIG official responsible any additional relevant information that might be unknown to the latter, whether or not requested to do so. Deliberate non-cooperation with investigations, specifically including withholding of information known to be of relevance, will be investigated as a separate case of possible misconduct.

Reprisals for reporting possible misconduct or disclosing information to, or otherwise cooperating with, OIG constitutes misconduct. If a credible claim of retaliation is received, the claim will be investigated as a separate act of misconduct. Retaliation against staff for assignments undertaken while serving in or attached to OIG investigations is also covered under this provision.

A number of investigations, mostly concerning local staff, are conducted in the field by Regional Representatives, COMs or other officials. OIG should be advised of any such initiatives and their outcome. OIG can also provide technical assistance and advice with relation to such locally conducted investigations as needed.

4. RAPID ASSESSMENT

The Rapid Assessment Function is an oversight function, performed by OIG, to assess the implementation of chiefly selected projects. It was introduced to IOM in 2000 and was initially named "Monitoring of Monitoring" to reflect that this function concerned the review of an activity during its implementation to ensure that operations were proceeding correctly. The label of this function later evolved and today is Rapid Assessment. In some UN organizations that also take the same or a similar approach, this function is termed either project audit or real time evaluation. This reflects the fact that methodologies derived from both audit and evaluation are applied in a flexible manner, tailored to the nature of the subject under review, with a view to establishing a quick yet reliable diagnosis of the status and health of the project under review. This rapid assessment function initially applied only to projects and is still being applied

primarily to projects, but was later broadened to include also the rapid assessment of a selection of organizational units.

Rapid assessment is a systematic and objective comparison of performance against plans in a single exercise, examining the prevailing situation of a project or organizational unit and giving an independent opinion on the project's or organizational unit's current status. The function looks for what is operating well and what is not.

In the case of projects, Rapid Assessment examines the project design and planned chain of outcome, output, costs and activities. It also involves reviewing documentation on the achievements and challenges, analysing reports and the acquisition of information by visits to the project implementation site(s), meetings and interviews with the project management, various counterparts, the donor(s), project beneficiaries and other stakeholders. It asks key questions about the continued relevance of project activity to the mandate, policy and needs of the various stakeholders, the achievements of objectives, the appropriateness of the costs incurred and sustainability of the project and on any specific other issues considered of relevance to the respective project under review.

In the case of organizational units, Rapid Assessment takes a similar approach of comparing the unit's terms of reference and stated objectives with the actual state of the unit's functioning, its outputs, achievements, effectiveness and efficiency.

Rapid assessment is a specialized form of monitoring: Whereas project managers continuously review activities under their purview, OIG monitors the state of a project or a unit only once and from an outsider's perspective. OIG also seeks to determine if the monitoring review is being regularly and satisfactorily performed by the managers responsible, if information on identified problems is being shared with all relevant interlocutors and if work on finding and implementing solutions is being done on a timely basis.

The Rapid Assessment function actively generates lessons learned and makes recommendations in order to remedy problems and adopt strategies for preventing similar problems in the future. At the same time, whenever the project or organizational unit merits, it spotlights best practices with a view to introducing and strengthening such practices throughout the Organization.

4.1 General Issues Governing Rapid Assessment

The rapid assessment function complements the monitoring of activities that take place in IOM outlined in General Bulletin 1350 on the topic of monitoring.

In view of the number of IOM projects worldwide and OIG's limited resources a selection of units subject to rapid assessment has to be conducted. The Inspector General makes the final decision on what specific units will be selected within any given year to undergo such rapid assessment. Considerations taken into account are the inputs received by other senior managers, specific concerns flagged to OIG requiring further review, the potential impact on the Organization, the size of the issue to be reviewed, its visibility, the potential of a project to be replicated elsewhere and similar criteria. Attention is also paid to ensuring complementarity with other OIG functions and ensuring a broad OIG country and regional coverage. OIG's rapid assessment plans are subject to the approval of DGO during the quarterly travel plan authorization process.

The Rapid Assessment function is a mandatory function of OIG; managers of the units selected for rapid assessment are required to cooperate proactively.

The Project Manager of the project subject to rapid assessment or the Head of the unit to be reviewed is notified in advance of the planned rapid assessment by

the OIG official tasked with the review and a mutually suitable date agreed upon for its implementation.

5. COMPLIANCE OFFICERS

OIG's Compliance Officers are responsible for supporting its functions, primarily internal audit and rapid assessment. The Compliance Officers are delocalized and operate under OIG's direct administrative authority and the Inspector General's overall supervision. Their tasks include:

- Liaising with various other organizational units of IOM, performing document reviews and extracting data from IOM's financial tools to conduct background research relevant to OIG reviews; presenting results in a structured manner to the OIG staff primarily responsible for the respective review;
- Conducting financial analysis in preparation of audits and project rapid assessments, using IOM tools;
- Reviewing compliance of IOM's organizational units with its rules and regulations;
- Accompanying audits to larger and more complex missions, to assist with the audit work;
- Conducting audit and rapid assessment work independently in accordance with the OIG audit checklist;
- Conducting audit follow up, specifically obtain managers' confirmation that OIG's review recommendations have been implemented within the designated time or noting any non-compliance and reporting to the Inspector General.

6. FOLLOW-UP ON OIG RECOMMENDATION AND ACTION PART OF AUDIT RAPID ASSESSMENT AND EVALUATION ENDORSED BY DGO

An actual verification of the implementation of recommendations and actions will take place during the next OIG visit. It should be emphasized that OIG staff review issues within OIG's TOR, flagging concerns and tasking the responsible persons or units with implementation of corrective measures. OIG staff do not personally implement any of the recommendations; however, OIG follows up to ascertain that appropriate action is taken.

OIG recommendations and action points that have been endorsed by DGO become mandatory requirements and their implementation is obligatory. The person or Head of the Unit designated as responsible for implementation must send a report to the Inspector General with a copy to OIG, within the time limit stipulated in the OIG report. OIG does not require any lengthy report, just a written confirmation that the action points and recommendations have been implemented. Only in the event that due to unexpected exceptional circumstances a given action point or recommendation cannot be implemented is a report with an explanation and justification required.

In the event that the person or Head of Unit responsible for implementation does not respond to OIG within the stipulated time, providing information on the status of implementation, the OIG staff designated for following up will contact the staff responsible with a reminder on the necessity for OIG to obtain information on the status of implementation of DGO-endorsed recommendations and actions.

The Inspector General will review any cases in which implementation problems are reported.

If no response or no satisfactory response is received, the case will be referred by OIG to DGO or the Director of Management Coordination for further follow-up.

7. REPORTING PROCEDURES INTERNAL AUDIT, RAPID ASSESSMENT, EVALUATION AND INVESTIGATION

For the **internal audit, rapid assessment and evaluation functions** the draft reports are shared first with the responsible manager whose substantive inputs are taken into account in the final version of the OIG report. The OIG official in charge of the respective review decides in what form the manager's inputs are incorporated in the text of the report.

The OIG official who performed the audit, rapid assessment or evaluation drafts a first version of the resulting OIG report with his/her findings, conclusions, recommendations and action points deemed necessary to address issues. The first draft of the audit, rapid assessment or evaluation report is subsequently shared with the officer responsible, specifically with the official most immediately and directly responsible for the Organizational Unit or project reviewed (Regional Representative, COM, HO, Director or Chief of Department, Project Manager) and with that Official alone. In some rare, exceptional cases OIG may coordinate the draft report with more than one official, e.g. in situations of officially shared responsibility, such as in some emergency operations. The Official is invited to provide factual corrections, comments, divergent opinions or any other views considered relevant to the OIG draft report. It is for the official responsible for the entity reviewed by OIG to involve his/her subordinate staff in the OIG report coordination process as deemed necessary and/or the official's superiors depending on how the individual reporting relationship is defined with the supervisor.

The OIG staff in charge of any given review sets a deadline by which comments and inputs to the draft OIG report may be received and taken into consideration. In the event that the official responsible cannot meet the OIG deadline, it is at the discretion of the OIG staff responsible to prolong the deadline if an acceptable reason for delay exists or to process the final version of the report without these inputs.

If no response is received to the draft OIG report, even after reminders, then concurrence with the OIG report is assumed and the draft report processed without the responsible manager's inputs.

In the event of divergent opinions between OIG and the manager responsible for the unit reviewed, these will be noted as such in the report and it is for the Executive Officer/DGO to decide upon which position should be accepted.

The finalized OIG reports are submitted through the Inspector General to the Executive Officer, to whom the Director General has delegated the authority to endorse the audit, rapid assessment and evaluation reports and the resulting recommendations and action points. Once OIG's recommendations and action points have been formally approved by DGO/Executive Officer, their implementation within the specified time period is mandatory.

Endorsed OIG reports are distributed to organizational units as required and are directed to the level of management responsible for the activity reviewed. A suggestion for the distribution of audit and rapid assessment reports is made in the respective draft OIG reports. The final decision on distribution is taken by DGO. Evaluation reports are published under the Evaluation page of IOM's Website and shared with all IOM Offices worldwide.

For **investigations**, audit or rapid assessment findings that indicate the possible

existence of staff misconduct, the reporting procedures are similar. A first draft of the report with preliminary findings, conclusions and recommendations obtained during the review, plus all supporting documentation and evidence available at the time of the drafting of the first version of the report, is submitted to the subject of the investigation. The subject of the investigation thereby receives the opportunity to provide factual corrections, comments, explanations, divergent opinions, rebuttal and exculpatory evidence, as well as any additional supporting documentation, within the deadline stipulated by OIG. Substantive information thus received will be incorporated into the final version of the OIG investigation report, the OIG Official in charge of the review deciding in what form the subject's substantive inputs will be incorporated. If no response is received to the draft OIG report, even after a reminder, then concurrence with the OIG report is assumed.

The final version of the investigation report is submitted to DGO, with all supporting documents, for endorsement and decision, after which OIG no longer has any active role in the case, DGO being responsible for any further action required, such as notification to the subject of the report of the Administration's decisions and any follow-up to the endorsed recommendations. Distribution of the investigation report is restricted and DGO decides who should receive a copy.

OIG keeps DGO regularly apprised of the status of investigations.

DGO keeps OIG informed of its decisions and the status of any follow-up actions.

The following-up of investigations is conducted by DGO.

8. ACCESS TO DOCUMENTS

Within their various functions and reviews, OIG staff have the right to unhindered access to all files and documents of the Organization. OIG staff are authorized to photocopy files and documents as needed for their reviews; the normal confidentiality rules for OIG will also apply in these situations. Photocopies are routinely taken as supporting working papers, or for further study off-site. OIG staff are authorized to take original documents from IOM's files, when necessary for their reviews: this is rare, but in such cases, OIG staff will replace the originals with photocopies and make a written record of the removal of the original by OIG, to be placed in the file with the photocopied replacement.

9. APPEALS PROCESSES

OIG staff endeavour to reach consensus with the parties reviewed regarding the contents of OIG's reports. The subject of the review under each of OIG functions has the opportunity to provide input and comments on the draft OIG reports: such responses are in substance included in the final OIG reports submitted to DGO for endorsement.

The nature of OIG's work entails that entire consensus cannot always be achieved. Differences in opinion between OIG's staff and the subject of any review are noted in the final version of the OIG report and it is then incumbent on DGO to form an opinion based on those divergent views.

Given that the review report coordination process also reflects the views of the subject of any review, no need should arise to appeal against any report findings, conclusions or recommendations. If, however, a staff member has any concerns, these should be addressed in the first instance to the Inspector General. Any necessary clarification of substantive, factual matters will be recorded in writing and sent to all parties in receipt of the OIG report concerned. Regarding reviews performed by the Inspector General,

concerns should be addressed to the Director General. As with any administrative decisions, staff may opt to appeal, using IOM's normal procedures, as authorized in IOM's Staff Rules and Staff Regulations.

Initiated: Renate Held, Inspector General, OIG

Coordinated: DGO, External Auditors

DGO endorsement: In September 2006 by DG, Executive Officer, DMC

Distribution List: MRFs, SLMs and all missions world-wide

Date of Entry into Force: 25 September 2006.