



International Organization for Migration (IOM)  
The UN Migration Agency

## OFFICE OF THE INSPECTOR GENERAL

### Management Response and Actions IOM Country Office Ouagadougou Audit File No. BF201701

The IOM Office of the Inspector General (OIG) conducted an internal audit of the IOM Ouagadougou (the “Country Office”) from 20 to 23 February 2017. The audit assessed the risk exposure and risk management of the Country Office’s activities, in order to ensure these are well understood and controlled by the country-level management and staff. The audit covered the activities of the Country Office from January 2015 to February 2017. The results of the audit are public and can be accessed through IOM’s global website<sup>1</sup>.

The OIG assessed the Office as largely ineffective, and raised 22 audit findings and recommendations, out of which 14 are very high and high priority<sup>2</sup>.

The Office implemented all recommendations by March 2019.

The below report provides an explanation of the actions taken since the 2017 audit of the IOM Ouagadougou office.

### Management Response and Actions to the Internal Audit Report of BF201701 – IOM Ouagadougou

#### Management and Administration

##### **Finding No. 1: Poor Segregation of Duties and a lack of Delegation of Authority matrix**

###### *Finding Closed*

The Country Office now has sufficient staff within the resource management unit and hence PRISM roles are fully segregated. Conflicting/sensitive roles are not assigned to one staff without compensating controls. PACR is updated on a regular basis to reflect the roles assigned to all staff. The delegation of authority is in place and is followed. Request for approvals are properly checked as per the delegation of authority before final approval by the Chief of Mission.

##### **Finding No. 2: Privileges and Immunities**

###### *Finding Closed*

The Office has contacted the Legal department for further guidance. Hereto to the response received from Office of Legal Affairs “The notion of “recruited locally and paid hourly” is actually a standard. It

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<sup>1</sup><https://www.iom.int/sites/default/files/about-iom/audit/bf201701-iom-ouagadougou.pdf>

<sup>2</sup> One high risk finding under Information Technology was not presented, according to the provisions of IB/78 “Disclosure of IOM Internal Audit Reports”.



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refers to personnel recruited locally and (cumulative) paid hourly. These are also actually not staff for IOM. We can also explain this to auditors if needed."

**Finding No. 3: Lack of local regulatory framework and knowledge of IOM Regulations and Rules**

*Finding Closed*

Some standard operating procedures are already in place to help staff understand and interpret the application of IOM rules and regulations. This is still a continuous process and the Country Office will ensure more standard operating procedures are developed. Internal sessions are also organized on a regular basis to inform staff on the rules and procedures; for instance, sessions have been conducted to train staff members on procurement policies and procedures and supporting documentation for financial documents, human resources procedures, etc. The Country Office is also in the process of developing a staff induction package will be shared with Regional Office for review.

**Personnel**

**Finding No. 8: Poor Human Resources management and maintenance of personnel files**

*Finding Closed*

Proper filling of human resources files and contract review have been coordinated with Panama and all is in order. For the period of Staff Evaluation System 2018, all eligible staff have filed their objectives and have been approved by their supervisor.

**Finding No. 9: Unclear implementation of the Unified Staff Regulations and Rules**

*Finding Closed*

All staff were informed about the Unified Staff Regulations and Rules. We are in the process of finalizing those who are eligible for the United Nations Joint Staff Pension Fund and make sure we comply with the rules in the Unified Staff Regulations and Rules.

**Finance and Accounting**

**Finding No. 11: Very poor and problematic Vendor management with high potential of financial losses**

*Finding Closed*

The Country Office has cleared most of the vendors, only few are remaining and shall work with close collaboration with Regional Office Dakar to clear/close the remaining items.

**Finding No. 12: Non-compliance with accounting procedures with regard to payment of advances**

*Finding Closed*

All advances are coded to staff vendor account and are cleared once all supporting documents are submitted to the finance department.



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**Finding No. 13: Non-compliance with accounting procedures with regard to invoicing and bank payments**

Finding Closed

All bank entries are coded through FB60/MIRO or F-52/F-53.

**Finding No. 14: Unsupported accounting entries**

Finding Closed

Accounting entries are only made based on approved supporting documents as per the delegation of authority. Only costs to which deliverables are met and supported by sufficient documentation are charged to projects. Advances are charged to vendor accounts and expensed to projects once supporting documents confirming deliverables are received, for example, in the case of implementing partners. Costs are charged to projects in an equitable manner following IOM projectization principle. An appropriate manual filing system is in place to ensure financial documents are well kept and easily retrievable in case of an audit. The e-filing system has also been adopted and now operational.

**Finding No. 15: Non-compliance with the month-end accounting procedures**

Finding Closed

The cost centre is monthly monitored by the Resource Management Unit.

**Finding No. 16: Excessive Petty Cash payments, discrepancy between surprise cash count and balance in PRISM, redundant Petty Cash account**

Finding Closed

No payment exceeding USD 100 are made by cash, except in cases, the Regional Office Dakar has requested.

**Procurement and Logistics**

**Finding No. 17: Deficient Procurement procedures**

Finding Closed

The procurement matrix is in place and followed for the Country Office's procurement processes. Roles are segregated within the unit and the staff are given regular on the job training to enable them to perform their tasks. PRISM materials management module is fully functional, purchase orders are created to track commitments. The commitments are reviewed regularly and at least on a monthly basis to ensure that projects reflect their actual balances. The Country Office is in the process of evaluating its vendors to develop a registry of standard vendors. The Country Office is also conducting market surveys of common purchases to ensure fair and competitive prices are offered and is in the process of establishing various long-term agreements (which would be subject to periodic reviews).



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## **Programme and Operations**

### **Finding No. 22: Deficient Project Management and financial monitoring leading to deficits**

#### ***Finding Closed***

The Regional Office Dakar has developed a budget monitoring tool regularly updated by the Country Office. Furthermore, to strengthen internal Budget control/monitoring the Country Office has developed its own tool more detailed and updated after the monthly closure.

#### **OIG/Internal Audit Comment:**

**Internal Audit has assessed all findings as implemented based on action taken and supporting documentation provided by the Country Office.**