



International Organization for Migration (IOM)  
The UN Migration Agency

## OFFICE OF THE INSPECTOR GENERAL

### Management Response and Actions IOM Budgeting and Financial Planning Audit File No. 3P202101

The IOM Office of the Inspector General (OIG) conducted an internal audit of the IOM Budgeting and Financial Planning from 21 May to 10 September 2021. The audit assessed the adequacy, efficiency, and effectiveness of the current core structure and budgeting and financial planning processes to support IOM's mandate and strategic objectives. The audit covered the activities of the from January 2019 to December 2020. 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 ***partially effective, some improvements needed*** and raised 15 audit findings and recommendations, of which 1 is high priority. As of the date this summary is publicly available, the high priority recommendation is in the process of implementation of action plans and is in progress to be implemented.

### Management Response and Actions to the Open Recommendation of Internal Audit Report of 3P202101 – IOM Budgeting and Financial Planning

#### Governance Framework

#### Finding No. 1 Budgeting and financial planning model needs to be reviewed to support IOM's mandate

##### Implementation On-going

The Budget Division has continued to provide timely and efficient support to senior leadership in the context of the budget reform discussion with the IOM Membership. While this remains a Member States driven process, IOM is working with Member States to facilitate a consensus outcome as soon as possible and hopefully no later than the spring 2022 Standing Committee on Programme and Finance session so as to allow the 2023 budget to be developed with the outcomes of the consultations. As such, we would for now still maintain the implementation date as December 2022.

#### **OIG - Internal Audit Comment:**

**Internal Audit notes the response of Budget Unit and will follow up on the full implementation of the high priority recommendation.**

---

<sup>1</sup>[IOM Budgeting and Financial Planning](#)