



International Organization for Migration (IOM)
The UN Migration Agency

OFFICE OF THE INSPECTOR GENERAL

Management Response and Actions IOM Country Office Dakar Audit File No. SN201902

The IOM Office of the Inspector General (OIG) conducted an internal audit of the IOM Dakar (the “Country Office”) from 13 - 20 June 2019. 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 2018 to May 2019. The results of the audit are public and can be accessed through IOM’s global website¹.

OIG IA assessed the Office as *partially effective*, and raised 28 audit findings and recommendations, of which 9 were high priority. As of the date this summary is publicly available, 16 recommendations (*of which 1 is high*) were assessed as implemented and closed while there remain 12 open recommendations (*of which 8 are high*), which are in the process of implementation as per below updates provided by the auditee.

Management Response and Actions to the Open Recommendation of Internal Audit Report of SN201902 – IOM Dakar

Management and Administration

Finding No. 1 Organizational structure needs review

Implementation on-going

- The Country Office's organization chart is updated in PRISM and the Excel document reflecting the current mission's staff and structure.
- The necessary corrections were made for the sub-office staff. Now all staff is on the correct business area that corresponds to his duty station.
- The drivers have been reassigned to the correct O=organization unit - Procurement and Logistics; the procurement assistant referred to had been separated from the mission and no longer part of the organization chart.
- The Sr. Regional Resource Management Officer is now reflected in the staff evaluation system of the PLO since the 2020 evaluation in coordination with HRM-OSU; furthermore, terms of reference had been reviewed to incorporated the tasks for the Regional Office and corrections made to the reporting lines to reflect the Resource Management Officer and Sr. Regional Resource Management Officer as the second manager and share with Manila Human resources Office for proper filling.

¹https://www.iom.int/sites/default/files/about-iom/audit/sn201902 - iom_co_dakar.pdf



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- This position of Sr. Project Assistant in the sub-office no longer exist in the structure since mid-2020 as the terms of reference have been revised and replaced by a NO-A Head of Sub Office.
- The terms of reference of the Finance Admin Assistant in the sub-office had been reviewed has new recruitments took place, and proper task have been assigned based on generic Finance Admin Assistant terms of reference. The Country Office believes regardless of the duty station, a Finance Admin Assistant job is the same everywhere within the organization.

Finding No. 2 Delegation of authority and segregation of duties limitations

Implementation on-going

An adapted Authorization Matrix is in place for the Country Office. Its use is reiterated with the application of the purchase request online tool. All other observations were completed at the time of our first comments.

Personnel

Finding No. 13 Control gaps in the payroll process

Implementation on-going

Payroll process controls are constant since this process was transferred to the Country Office in 2018 under the care of the Resource Management Officer and Human Resources Officer.

Better and periodic verifications are done, and this is evidenced through a smooth payroll posting process. Manual and PRISM reports are still in place as comparative and validation tools to avoid discrepancies.

PRISM reports such as the bank report, wage type reporter accompanied the zpayrollreport and shared with the finance team.

Errors on the postings are avoided. Charges on the Cost Center are identified and corrected before posting; a thorough analysis of retro payrolls occurs every month.

Finding No. 15 Administration of human resources needs improvement

Implementation on-going

- The mission has made substantial efforts to regularize the UG contract for P staff: by January 2020, only one P staff (PERN 17914) is under a UG contract. For the G Staff, eight staff were on UG contract, confirming that these modalities remain an effective way to recruit suitable candidates under a short period of time.
- In 2020, due to the pandemic and in coordination with Panama Administrative Centre, it was not recommended for staff nor newly recruited staff to go to medical clinics to undergo regular medical consultations. As a matter of fact, a special document (the Minimum Medical Questionnaire for staff and consultants. This was used to limit exposure to a potential health hazard. Hence the drivers' medical examination was put on hold until further notice. Follow up on mandatory training continues to be done, especially for the Prevention of Sexual Exploitation and



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Abuse and Security training for active staff. However, for newly recruited staff, the process is automatic upon the acceptance of the offer letter.

Finance and Accounting

Finding No. 16 Control deficiencies in the administration of cash

Implementation on-going

All recommendations except the cash journal for each sub-office were in place at the moment of our first comments. The creation of cash journals for the sub-offices will not take place in the foreseeable future.

Finding No. 17 Poor controls in the administration of bank accounts

Implementation on-going

All recommendations and observations are completed except for the bank account for CANVAC, which is open for its functioning.

Finding No. 18 Old outstanding items in vendor accounts (repeated finding)

Implementation on-going

All recommendations and observations are completed except for the e-filing of documents. We have scanned most of the papers, and we are adding them to the system. This task takes longer than expected.

Finding No. 19 Controls over financial transactions need improvement

Implementation on-going

All recommendations are in place.

Finding No. 20 Poor response to the periodic checklist reviews conducted by Regional Accounting Support (repeated finding)

Implementation on-going

All recommendations are in place.

Finding No. 21 Poor administration of reimbursable phone costs

Implementation on-going

The Country Office set a fixed credit limit for each staff. Since the Government is putting restrictions on the telecommunications company, we cannot receive the detailed invoices.



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Procurement and Logistics

Finding No. 22 Weak management of assets (includes repeated finding)

Implementation on-going

It is an ongoing process, and we are constantly updating the PERN and the location in the system using the T-Code AS02. The Country Office sent an email to PRISM Central Support Team requesting access for the sub-offices (SN20 and SN30).

All the asset assignment form contains the complete information.

The person in charge of completing the retirement of the assets is different from the person doing the inventory.

Finding No. 24 Gaps in vendor administration

Implementation on-going

We are checking all the vendors on the UN sanctions list, and we are signing the Vendor Creation form completely.

IG - Internal Audit Comment:

IG Internal Audit notes the progress made and encourages the Chief of Mission and responsible staff to implement the remaining recommendations.