



## OFFICE OF THE INSPECTOR GENERAL

### Management Response and Actions IOM Country Office Türkiye Audit File No. TR202201

The IOM Office of the Inspector General (OIG) conducted an internal audit of the IOM Türkiye (the “Country Office”) from 14 November to 2 December 2022. 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 2021 to September 2022. 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 35 audit findings and recommendations, *9 are high priority* where 6 are in the process of implementation of action plans. As of the date this summary is publicly available, 12 recommendations are implemented.

### Management Response and Actions to the Open Recommendation of Internal Audit Report of TR202201 – IOM Country Office Türkiye

#### Management and Administration

##### Delegation of Authority

###### Closed

- The Country Office already prepared the comprehensive delegation of authority but still need to discuss with the Chief of Mission/ Deputy Chief of Mission for final endorsement. Due to several travels of the Chief of Mission due to earthquake and funding raising and the recent installation of Deputy Chief of Mission, discussion to finalize the delegation of authority has been delayed. The Country Office is hoping to finalize the delegation of authority by 1st week of May 2023
- All financial transactions/ payment are supported by the delegation of authority signed by the Chief of Mission.
- PRISM roles and authorization are updated every quarter and approved by the Manila Financial Services.

##### Funding crisis and accessibility of funding with reduced overhead

###### Closed

The Director General already approved the application of 4 per cent overhead for FRIT 3, EU funded projects.

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<sup>1</sup><https://www.iom.int/sites/g/files/tmzbd1486/files/about-iom/audit/tr202201-iom-turkiye.pdf>

## **Impact of the rotation application on the Country Office**

### Closed

The Country Office's structure changes due to earthquake response. Some core positions have been retained by the Country Office and few remaining awaits rotation's board decision.

## **Inadequate risk mitigation and monitoring**

### Implementation on-going

Once the Country Office completed the risk register, the results were submitted to the Risk Management team in Headquarters. After several discussions and a further training, it was agreed with the risk management colleagues in Headquarters that the Country Office, which had seen several new risks arise in the aftermath of the recent earthquakes, would host Risk Management colleagues to the Country Office in May, 2023. The travel on duty will enable the RM Headquarters colleagues to learn from the Country Office staff and to hold an all-day event to enable all senior managers to attend to do a comprehensive risk management exercise under the guidance of IOM's subject matter experts. This event will be held from 8 to 12 May 2023. By the end of this event the Country Office expects to have a fairly complete risk register for the year as well as a series of steps to be taken to follow over the coming year to continue to reduce the Country Office's risk profile.

## **Human Resources**

### **Weak controls on payroll and staff projectization - includes repeat finding**

#### Implementation on-going

This is implemented as of March 2023 payroll. The auditee shared the last 3 months payroll.

## **Finance and Accounting**

### **Postings of financial transactions**

#### Implementation on-going

### **Cash transactions not accurately reported and insufficient insurance coverage for Istanbul**

#### Implementation on-going

## **Procurement and Contracting**

### **Lack of segregation of duties**

#### Implementation on-going

### **Missed opportunities to consolidate purchases**

#### Implementation on-going

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

The Country Office is strongly encouraged to move forward with the implementation of the remaining recommendations.