



International Organization for Migration (IOM)
The UN Migration Agency

OFFICE OF THE INSPECTOR GENERAL

Management Response and Actions IOM Country Office Kabul Audit File No. AF201801

The IOM Office of the Inspector General (OIG) conducted an internal audit of the IOM Kabul (the “Country Office”) from 1 to 12 July 2018. 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 2017 to June 2018. The results of the audit are public and can be accessed through IOM’s global website¹.

The OIG assessed the Office as partially effective, and raised 23 audit findings and recommendations, out of which 8 are high priority.

As of December 2020, there remain 4 Medium open recommendations, while all High priority recommendations were implemented.

The below report provides an explanation of the actions taken since the 2018 audit and the current state of the IOM Kabul office.

Management Response and Actions to the Internal Audit Report of AF201801 – IOM Kabul

Management and Administration

Finding No. 1: Overall management of programmes needs improvement

Finding closed

As of August 2019, the Programme Support Unit has commenced a regular Project Managers/unit meeting to discuss critical issues around implementation and enhance internal cross-unit coordination. The Programme Support Unit has developed a mission-level Monitoring and Evaluation working group to enhance oversight, led by the Programme Support Unit Monitoring and Evaluation officer, with support from the Programme Support Unit’s Support Officer (international), comprised of the unit’s Monitoring and Evaluation focal point, and reporting critical issues to the Programme Support Unit where it sits for overall oversight; regular meetings of the head of the Programme Support Unit’s – Project Manager continue. PRIMA is also rolled out in the Country Office.

¹https://www.iom.int/sites/default/files/about-iom/audit/af201801-iom_kabul.pdf



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Finding No. 2: Need for an updated Risk Assessment and Risk Management Plan

Finding closed

The following files are uploaded and shared with the internal auditor.

- Updated Risk Management Matrix in the old format, and correspondence with the Risk Management Officer for confirmation of training dates for IOM Afghanistan in line with the changes in IOM's approach to risk management.
- The risk management matrix of IOM Afghanistan has submitted the risk assessment plan to OFDA as per their deadline (August 2019).

Procurement and Logistics

Finding No. 13: Procurement Planning: Plans need to be coordinated with Project Management, elaborated, and followed

Finding closed

To streamline the procurement process, long-term agreements have been signed, piggybacking on UN long-term agreements and some are in process:

- Clothes for returnees
- Food for returnees
- Medication assistance
- Cash distribution
- Fuel
- Rental vehicles
- Cargo transport services
- Transportation assistance – long-term agreement in process
- Mobile transfer
- Personnel services
- Maintenance of IT equipment – piggybacking on the long-term agreement of UN agencies
- Travel services (visa processing)
- Security services
- Ancillary services (in process)
- Estimated total savings for the above regular meetings with Project Managers for follow up of procurement plans have been also established.

Finding No. 14: Controls on Warehousing to be improved (Repeat Finding)

Finding closed

As of July 2019, the internal standard operating procedure has been revised to include physical counts not just at the end of the year.

- May 2019: Evidence - 14. Warehouse standard operating procedures - the Receiving Report form has been revised and is in use.
- June 2019: Evidence - 14.2 Receiving Report Template. 14.3 New template for Receiving Report - Programme Managers have been informed to include insurance coverage in their budgets.
- January 2019: Evidence - 14.4 Today's SSM Talking Points.



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Finding No. 15: Controls on Warehousing to be improved (Repeat Finding)

Finding closed

We have updated the purchase request/purchase order's cover page to include the regular screening of vendors in our process. Aside from the regular vendor screening in the UN and EU Sanctions List, we have included regular checks on the validity of the business registration of vendors as well as regular evaluation of vendor performance. This template and process has been shared with Global Procurement and Supply Unit.

As of 4 September, we have added a line to verify that vetting for USAID projects over USD 25,000 has been done and we have also updated the Vendor Performance Template. Implementation started 2 September 2019.

Contracting

Finding No. 19: Third-party agreement for the provision of Human Resources services to be enhanced with additional clauses for stronger risk mitigation measures

Finding closed

The agreement is still being reviewed by the Office of Legal Affairs. At the moment, we are reviewing the new additional annexes provided by the Office of Legal Affairs for asset management (being reviewed by Global Procurement and Supply Unit) and undertaking (we will be coordinating with Human Resources Management). Annex B of the agreement is the technical proposal of the third-party contractor.

Programme and Operations

Finding No. 22: Need to clarify on the correct procedure for the provision of Reintegration/Resettlement assistance – In-kind grants (RRR Programmes)

Finding closed

The country office agrees with the recommendation and has already addressed this issue together with Resource Management Officers from the region to Global Procurement and Supply Unit and Regional Resource Management Officer during the Regional Resource Management Officer workshop in Bangkok in 2016. We received a response that the Procurement Policy does not include any exceptions for assets for reintegration assistance. As this is a global issue, we will address it directly to Regional Office Bangkok for their further coordination with relevant departments. In the meantime, we will make sure Deed of Donations to be signed at the same time of the handover. We are currently coordinating with the Office of the Legal Affairs on the procedure, and in the new template, we now need to only fill out one checklist for multiple Deed of Donations, which will improve greatly the processing. The unit enhanced its processes and developed flow chart to strengthen and ensure gaps are minimized (flowchart shared with the internal auditor). For RRR beneficiaries, the country office continues to ensure that a Deed of Donation is prepared and signed together with the handover. For Deed of Donation with multiple beneficiaries, as there is no standard checklists available, special templates were provided by the Office of Legal Affairs for such cases and they are attached for your further review, 31 March 2019 (pending approval for any changes from the relevant departments).



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Finding No. 23: Recurrent delays in Donor reporting

Finding closed

The Resource Management Unit hired an additional national staff for the Budgeting and Reporting Unit - Donor reporting is on track; regular Programme Support Unit – Project Manager unit meetings are providing oversight and a means to better track any delays, and reasons why.

OIG/Internal Audit Comment:

OIG - Internal Audit takes note of the action taken by the Office to close the recommendations and strongly encourages the implementation of the recommendations remaining pending.