



International Organization for Migration (IOM)  
The UN Migration Agency

## OFFICE OF THE INSPECTOR GENERAL

### Management Response and Actions IOM Country Office Lusaka Audit File No. ZM201801

The IOM Office of the Inspector General (OIG) conducted an internal audit of the IOM Lusaka (the “Country Office”) from 16 to 20 April 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 March 2016 to March 2018. 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, and raised 19 audit findings and recommendations, out of which 5 are high priority.

As of November 2020, the Office implemented all the recommendations.

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

### Management Response and Actions to the Internal Audit Report of ZM201801 – IOM Lusaka

#### Management and Administration

##### **Finding No. 1: Incomplete and informal Delegation of Authority**

##### *Finding Closed*

The delegation of authority matrix was finalized and signed in April 2018 and updated in December 2018, shared with Project Managers and staff for their comments/input. It was approved and signed in January 2019 by Chief of Mission and Resource Management Officer and circulated again to all staff for their information and compliance. A copy of delegation of authority matrix was shared to the internal auditor, (document 1.a).

#### Finance and Accounting

##### **Finding No. 9: Deficiencies in the accounting procedures and documentations**

##### *Finding Closed*

- Request for payments are now correctly reviewed to ensure they are completely and correctly filled-out with all the required information and approval/signature. If the Chief of Mission is out of the office, the NV indicating the officer-in-charge is attached.

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<sup>1</sup>[https://www.iom.int/sites/default/files/about-iom/audit/zm201801-iom\\_lusaka.pdf](https://www.iom.int/sites/default/files/about-iom/audit/zm201801-iom_lusaka.pdf)



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- The country office is now ensuring that all cash and cheque payments are receipted.
- Cheque number are now being encoded in the assignment field when PRISM bank entries are done.
- New Payment voucher has been designed to ensure all PRISM postings/entries are signed for by the staff member who did the postings.
- Travel Expense Claims are now first approved by the Chief of Mission or officer-in-charge before being posted in PRISM.
- Standardized procedures for use of compensation plan are being updated to ensure compliance.
- Sample 9.a PRISM entry was posted 31 March 2019, compared to the approval date of Request for Payment and Bank Transfer upload which was on 07 March 2019 (recording in PRISM was delayed for more than one week).  
*Country Office Response: This concern is well noted and has since been addressed. For example, since June 2019 payments are typically posted within 48 hours. We will continue to monitor this.*
- Accounts Payable and Payment entries recorded by the same staff, thus, no segregation of duties and does not match with the update provided under Finding No. 12.  
*Country Office Response: We note the concern. While the country office has segregation of duties (assignment of roles in PRISM is coordinated with PRISM Central Support Team), the staff member with treasury roles was on leave in this instance, so country office asked for the role to be temporary assigned to Resource Management Officer.*
- PRISM document does not have review/approval signature; Payment entry in PRISM not included (only the MIRO).  
*Country Office Response: This concern is well noted and has since been addressed. The Resource Management Officer has sent reminder to all staff to ensure that PRISM documents are printed are consistently signed.*
- Proof of payment not attached (no copy of bank transfer confirmation).  
*Country Office Response: Proof of payment/copy of bank transfer confirmation are sent to vendors. However, we have noted the need to keep copies with the respective vouchers. Resource Management staff have been reminded of this.*
- Sample 9.b PRISM document does not have review/approval signature.  
*Country Office Response: Per the above we have noted and addressed the concern raised regarding PRISM document signature. For the compensation plan recording, we have been recording compensation plan in advance given that it is insurance related. This is done in line with the list of confirmed participants receive from Programme units. Please advise if we should be doing otherwise. Normally, it is recorded upon recognition of expense within one entry for easier tracking and review. Also, since the expense (including compensation plan expense/payable) should be based on actual (as it might happen that the confirmed participant would not be able to attend for unforeseen reason).*
- Proof of payment not attached (no copy of cheque if through cheque – no indication of mode of payment on the signed request for payment; no payee signature/acknowledgement on the request for payment).  
*Country office Response: As above this is well noted and has been addressed. We will ensure full compliance moving forward. A reminder has been sent to all staff in Resource Management Unit.*
- Voucher with request for payment/voucher 9.a) and CP 9.b) was shared with the internal auditors



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## Procurement and Logistics

### **Finding No. 13: Control gaps in the procurement process**

#### *Finding Closed*

All country office procurements are now being handled by the Procurement Assistant. The use of purchase order has significantly increased. A report from PRISM FI\*. All payment request forms are now consistently approved by the Chief of Mission/officer-in-charge before procurement process is activated with approval of a bids analysis summary if the amount is above the country office's stated limit. A procurement workflow document has been designed with support from Regional Office and signed by relevant staff members in the country office. The purpose of this document is to improve administration of procurement procedures (A copy of the signed procurement workflow was shared with the internal auditor (document 13.a)).

### **Finding No. 14: Poor management of assets**

#### *Finding Closed*

We have been able to update all the asset assignments forms for IT equipment and the process has been completed. We are still working on the updating the asset assignment forms for non-IT equipment and updating the same on PRISM. We are working towards completing this process by end of October and will give you an update then, with attached ADRF and list of assets for retirement as per email sent 11 October 2020.

## Contracting

### **Finding No. 17: Deficient management of contracts or agreements**

#### *Finding Closed*

An excel sheet has been created to track vendor agreements and contracts and their expiry date. Procurement contracts/agreements are now being initiated and administered by the Procurement Unit staff in coordination with the relevant units. The Resource Management Officer reviews all contracts before sharing with Office of Legal Affairs, and thereafter for Chief of Mission's signature. A copy of the contract monitoring sheets was shared with the internal auditor (document 17. a) and b).

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

OIG Internal Audit takes note of the implementation of all recommendations.