



International Organization for Migration (IOM)
The UN Migration Agency

OFFICE OF THE INSPECTOR GENERAL

Management Response and Actions IOM Country Office Paris Audit File No. FR201801

The IOM Office of the Inspector General (OIG) conducted an internal audit of the IOM Paris (the “Country Office”) from 9 to 13 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 January 2016 to December 2017. 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 5 are high priority.

As of October 2020, all 23 recommendations remain open.

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

Management Response and Actions to the Internal Audit Report of FR201801 – IOM Paris

Management and Administration

Finding No. 1: Absence of Privileges and Immunities with the host Government (For the record)

Implementation On-going

Mission’s Response as of August 2020: The text is still to be finalized by the Government and submitted to IOM for consideration before final submission at the National Assembly.

Finding No. 2: Weaknesses in compensating controls related to the segregation of duties

Implementation On-going

Mission’s Response as of August 2020:

- a) *Master data access is segregated from the payroll preparer role:* We have segregated the human resources roles between the Head of Office and Resource Management Officer, no other possibility to add an additional level of segregation in the country office.
- b) *Bank statements are verified and initiated by the Regional Office:* This has not been initiated with the Regional Office colleagues.
- c) *Resource Management Officer prints previous month payroll and initials the exception report as proof that review has taken place:* The Head of Office is checking every month the projectization table including all payments related to salaries (social charges) and verify that the gross amount for each staff member is corresponding to the pay-slip prepared by external accountant.

¹https://www.iom.int/sites/default/files/about-iom/audit/fr201801-iom_paris.pdf



International Organization for Migration (IOM)
The UN Migration Agency

- d) *The Head of Office prints the total amount of the bank transfer and reconciles with the total salary from the Payroll run: This is done via the Payroll report.*
- e) *The Regional Office to reconcile payments to PRISM GL once entries had been done in the system: This has not been initiated with the Regional Office colleagues.*

Finding No. 3: Absence of Delegation of Authority matrix

Implementation On-going

Mission's Response as of August 2020: The delegation of authority matrix needs to be established with positions and corresponding authorities as well as thresholds; formally approved, kept up-to-date and communicated to all relevant staff. This is now done with the Purchase Request Online App. Revised the PRISM Access Control Request and add the correct reporting hierarchy for the Head of Office.

Finance and Accounting

Finding No. 13: Delays in receipt of project funding

Implementation On-going

Mission's Response as of August 2020: The country office should not take unnecessary risks by initiating expenses beyond a certain threshold if funding has not been received as per the Agreement, this is well noted.

Procurement and Logistics

Finding No. 17: Weaknesses in the procurement process

Implementation On-going

Mission's Response as of August 2020: The country office is about to start using the Purchase Request Online App, we will take this opportunity to improve the use of MM module within the country office.

OIG/Internal Audit Comment:

Internal Audit notes the ongoing effort of the country office to implement the recommendations. The country office management is urged to proceed to the necessary remaining action.