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## OFFICE OF THE INSPECTOR GENERAL

### Management Response and Actions IOM Country Office Abidjan Audit File No. CI202001

The IOM Office of the Inspector General (OIG) conducted an internal audit of the IOM Abidjan (the “Country Office”) 22 October to 10 December 2020. The remote 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 September 2018 to October 2020. 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, major improvements needed***, and raised 39 audit findings and recommendations, of which 21 are very high and high priority. As of the date this summary is publicly available, 17 very high and high recommendations were assessed as implemented and closed while there remain 4 very high and high open recommendations, which are in the process of implementation as per updates provided by the auditee.

### Management Response and Actions to the Open Recommendation of Internal Audit Report of CI202001 – IOM Abidjan

#### Management and Administration

#### **Finding No. 1 Organizational structure needs improvement**

##### Finding Closed

As per auditee comment and IA final comment, the finding will be closed as this has been fully implemented by January 2021.

#### **Finding No. 2 Assignment of tasks within the Procurement Unit and reporting lines within the Resources Management Unit need to be reviewed**

##### Finding Closed

The country office organigram has been updated. The Resource Management Unit has already been restructured, headed by the Accountability and Planning Office. A new Finance Officer, has been recruited, heading the finance team. Additionally, a Procurement and Logistics Support Officer has also joined the team. Responsibilities between the Procurement and Logistics Officer and the PLSO has been shared.

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<sup>1</sup> [https://www.iom.int/sites/g/files/tmzbd1486/files/about-iom/audit/iom\\_abidjan.pdf](https://www.iom.int/sites/g/files/tmzbd1486/files/about-iom/audit/iom_abidjan.pdf)



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For the Fleet Management, the assigned staff has been trained, and the country office utilizes the Fleet Forum recommended by Procurement and Supply Division/Global Procurement and Supply Unit. The fleet is also supervised by the Procurement and Logistics Support Officer. A detailed tasks assignment for Procurement and Logistics Unit has also been prepared for all the staff. For additional improvement, there is a plan for further restructuring subject to funding availability.

**Finding No. 3 Lack of Delegation of Authority matrix**

*Finding Closed*

The Delegation of Authority matrix (approved by Regional Office) was provided to evidence the implementation of the audit recommendation.

**Finding No. 4 Lack of segregation of duties and inadequate assignment of PRISM roles**

*Implementation On-going*

The newly recruited Procurement and Logistics Support Officer was tasked to perform the MIGO, while the Procurement and Logistics Officer will retain the asset roles. The request has already been sent to PRISM Central Support Team, including delimiting the Canadian Visa Application Centre staff role for TYA. For the MDM user, the access in the banking platform is only as back-up but is done mainly by another dedicated treasury staff. An ongoing recruitment is soon to be finalized which will allow further segregation of duty.

A new finance staff has been recruited with treasury PRISM access and access to bank platform as well, and the access to bank will be delimited for the staff who is holding the MDM role (internally the staff with MDM roles was instructed to not process/enter any payment in the bank system).

**Personnel**

**Finding No. 8 Administration of staff contracts needs to be improved**

*Finding Closed*

There has been no significant change (compiling data) since the JI project (which covers 51 per cent of staff) keeps being extended for a few months only at a time, making it impossible to convert contracts from special short term to special fixed term. The project management for this project (RT.1500) is with Regional Office Dakar.

The country office has compiled the data and an additional 15 staff will pass from special short term to special fixed term as of 1 January.

**Finding No. 9 Management of Human Resources processes and maintenance of PRISM HR need improvement**

*Finding Closed*

The Letter of Assignment for all national staff has been signed for those on active contracts starting from December 2020, they can be consulted via request to Human Resources.



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The Security focal point no longer has the keys to Human Resources cabinet – Personnel Action Form are systematically signed since audit report reception, they can be consulted via request to Human Resources.

**Finding No. 10 Inappropriate application of long service step**

Finding Closed

Corrective action was made with adjustment to the appropriate step starting December 2020. Regular monitoring has been introduced and due attention will be paid henceforth. Upon verification in PRISM, the grade/step of the concerned staff has been corrected in December 2020.

**Finding No. 11 Long outstanding receivable from a separated staff**

Finding Closed

The issue was settled together with Global Staff Association Committee and Human Resources Management and Central Accounting Support. The vendor account has been cleared in August 2021.

**Finding No. 12 Weak administration of consultancy contracts**

Finding Closed

The IN/84 is fully observed. Exceptions, as noted in the Instruction have been duly approved by Human Resources Management. Review process during the life/extension of the consultancy and all other types of contracts is in place.

**Finance and Accounting**

**Finding No. 18 Inaccurate recording of financial transactions and inadequate monitoring of vendor accounts**

Implementation On-going

Vendor accounts are generally in order and fully accounted with most of the old items already cleared. One PERN was raised to Regional Accounting Support and PRISM HR but no definite response yet on the final adjustment. For Canadian Visa Application Centre, a request will be sent to Canadian Visa Application Centre Headquarters for assistance and possible travel on duty support to check the overall process.

**Finding No. 19 Weak administration and monitoring of financial transactions**

Finding Closed

The auditee provided the updated project monitoring tool.

**Finding No. 20 Inaccurate recording of cash grant payable to beneficiaries and lack of appropriate tracking mechanism**

Implementation On-going

The Accounting Division rejected both of requests to create a vendor account for the bank or for group of beneficiaries, and following up with the local bank to provide a clear statement that include the list



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of transfers deducted from the account but not yet been withdrawn by the final beneficiary. Until this moment the bank cannot provide a correct data, discussion has been raised again with Regional Accounting Support and Accounting Division for the possibility of creating a vendor account for our local bank.

The follow up on the creation of a bank vendor account is ongoing between the country office and Regional Accounting Support/Accounting Division.

#### **Finding No. 21 E-filing not yet fully implemented**

##### *Finding Closed*

The country office is progressively implementing the e-filing requirement with controls in place following the new developments via Fiori. Before a MIGO is done, e-filing documents are verified. For finance, verification will be done before payment will be processed. The country office is also in the process of buying new scanners for the Resource Management Unit which is planned within the year-end.

The e-filing is fully implemented for the current payments/transactions, and staff are working on scanning the previous year's documents to be uploaded in PRISM once the scanning is done.

#### **Finding No. 22 Bank Signatory panel setup and maintenance of vendor bank account details in the e-banking platform needs improvement**

##### *Finding Closed*

On the two panel signatories, the country's Banking system does still not allow for it - bank signatures are internally split into A (Resource Management Officer, FO, Chief of Mission) and B (PM1, PM2 and Chief of Mission (if Chief of Mission not panel A already)). An internal memo to this end is being drafted for signature by the Chief of Mission - Vendor forms are being reconciled and updated in system as the accounts are used.

As mentioned in finding no. 29, general review of Vendor Master Data particularly to ensure correct bank account information has been done since early 2021 when the country office decided to effect supplier payments via bank transfer, with minimal exceptions. Same way, the treasury staff verifies XK03 before processing the transfer in the bank platform, and in the event of update requirement, Vendor Change Form is required. With the new VMS update going live soon, the Vendor Master Data update and cleanup will be further automated. Bank signatory panels A and B have been put in place.

### **Procurement and Contracting**

#### **Finding No. 28 Weaknesses identified in the procurement process**

##### *Finding Closed*

All old purchase orders, with pending MIGO are all well accounted, with valid justifications. Refer to recent Project Code Request. Systematically apart from the monthly review, efforts have been made also to ensure thorough review is done for projects ending. Coordination between finance and procurement is also done for both due for MIGO and due for MIRO.



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### **Finding No. 29 Improvements needed in the country office's vendor management**

#### ***Implementation On-going***

General review of Vendor Master Data particularly to ensure correct bank account information has been done since early 2021 when the country office decided to effect supplier payments via bank transfer, with minimal exceptions. Same way, the treasury staff verifies XK03 before processing the transfer via a bank platform, and in the event of update requirement, Vendor Change Form is required. With the new VMS update going live soon, the Vendor Master Data will be reviewed further and updated. The Procurement and Logistics Unit plans to perform the periodic vendor performance evaluation at year-end. Systematically, vendor evaluation will be done by both Procurement and Logistics Unit and programmes.

The selection of the vendors has already been done and the country office is planning to complete the evaluation before the end of April 2022.

### **Finding No. 30 Weaknesses noted in the country office's Asset Management**

#### ***Implementation On-going***

IT PRs raised are coordinated with the IT assistant for proper specification. This can be verified with online PRs approved. Upon delivery of items, it is again coordinated with the IT assistant who confirms acceptance of the item following the required specifications. The IT assistant also prepares the Asset Assignment form which is signed by the staff. The Asset Master Record is then updated accordingly; the AAF is archived in Procurement and Logistics Unit.

For the asset management update, the final adjustments of the moto sold will be done in November 2021 closure. There is no outstanding beneficiary asset in the system. The country office already started the MAIA in 2021 and is going to update the tagging and inventory as required with the year-end stock-taking. The Asset Disposal Request form and mass upload will be done depending on the result of the exercise. The country office will update the inventory list in compliance with the asset inventory requirement per FMRP. Afterwards, it is planned that the Procurement and Logistics Unit, in coordination with the IT Assistant sends a report to the management of the recommendation for inventory update, however, implementation will depend on the funding availability; such will be an annual exercise.

The revenue from sale of assets has been cleared, the country office is planning to continue the MAIA in April 2022.

### **Finding No. 31 Controls over fleet management needs enhancement**

#### ***Finding Closed***

The recent Bids Evaluation and Awards Committee for long-term agreement's establishments of rental vehicles was updated/finalized in 15 July 2021 with 3 award winners. Among others, this is to ensure flexibility and availability of transport to support the programmatic needs. The country office believes that the three service providers have all reasonable prices within the market and these long-term agreements have all been cleared and justified with Global Procurement and Supply Unit. But note that price is not the only indicator for the use of a service provider more so the availability, that is exactly why the country office has added another one to have a long-term agreement.



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In booking of the service, first the logistics do call the provider with the least cost but could engage the ones with the pricier option, if the first one does not have vehicle availability at the needed time. This is the rationale behind the finding. To ensure we have the ample booking lead time, what we have in place is the standard operating procedure for vehicle reservation that personnel adheres to. As for the log sheet, this is being done for all vehicles. Archives are also available as needed.

### **Finding No. 32 Inadequate segregation of duties in contracting processes**

#### Finding Closed

The country office has now five engineers, one staff (recruited September 2021) and one consultant, as well as three hourly workers following the programmatic needs and funding availability. Engagement with the vendors from call for proposals to coordination of monitoring is done by Procurement, while the bill of quantities and specifications done by the engineers. The engineers serve as technical advisers and do the monitoring visits on the construction sites, among others and report to the Project Manager.

Additionally, they regularly coordinate with the selected companies' senior management ensuring a close follow up through regular meetings, daily exchanges and visits to their premises. The country office ensures that non-staff personnel is not part of the Bids Evaluation and Awards Committee approver/signatory, and the overall program implementation, including construction is supervised by the Project Manager.

### **Information Technology**

### **Finding No. 35 Deficient Information Technology setup and management**

#### Finding Closed

Measures as elaborated in the business continuity plan on IT related risks and disruptions have already been tested twice during the COVID pandemic period and the recent presidential election. Backup system is automated with the cloud update. The Regional Office does not have an IT Officer. In early 2021, the country office requested the assistance of Niger IT Officer for the IT needs assessment and was also consulted for the Staff Evaluation System objectives of the IT staff, however, not officially as a second manager. The same will be done in 2022.

### **Programme and Operations**

### **Finding No. 36 Delay in Project ID activation and project extension**

#### Finding Closed

As per the country office, this has been implemented in October 2020. Upon IA's verification using PRISM reports, it was noted that newly created projects are now on time and related MI and MJ projects have been extended already.



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**Finding No. 37 Delay in Donor reporting and closure of completed project in PRISM**

***Finding Closed***

The country office has already improved in compliance with donor reporting requirements particularly for recent projects. The only remaining old ended PC with report pending is CS.0884 that will be submitted to Regional Accounting Support. Currently, all due reports have been submitted to the reviewers, all ended projects with FF/NR has been fully TECO-ed.

**OIG - Internal Audit Comment :**

**Internal Audit notes the good progress made in addressing the very high and high priority recommendations and encourages the Office to timely address the remaining open recommendations.**