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May 26, 2022

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Luis Almagro  
Secretary General to the  
Organization of American States  
Washington, DC

OIG-IG-22-03

Excellency:

I have the honor to submit to you the Annual Report of the Office of the Inspector General for the period January 1 to December 31, 2021.

I remit this Annual Report to you, for subsequent forwarding to the Permanent Council, in accordance with the provisions of Article 131 of the General Standards to Govern the Operations of the General Secretariat of the Organization of American States.

Accept, Excellency, the renewed assurances of my highest consideration.

Hugo Eduardo Ascencio  
Inspector General

Encl.



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**2021**

**Annual Report of the Office of the Inspector General**  
for the Period of January 1 to December 31, 2021

This report is presented in compliance with Article 131 of the  
General Standards to Govern the Operations of the General Secretariat

Office of the Inspector General

**May 26, 2022**

**Original: English**

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## I. Summary

This report is submitted in conformity with Article 131 of the General Standards. It covers the activities of the Office of the Inspector General (OIG) from January 1 to December 31, 2021.

The Inspector General enjoys the functional independence needed to initiate, perform, and report to the Permanent Council, the CAP, the Audit Committee and to the Secretary General on the audits, investigations, and inspections required to ensure the correct use and administration of the Organization's resources and to safeguard its assets, as well as on the overall efficacy of the functions of the OIG.

During the period from January 1 to December 31, 2021, the OIG staff:

1. Engaged in eight audits, six were completed.
2. Addressed eight investigative matters of which four were completed.
3. Completed its risk-based bi-annual internal audit plan for the General Secretariat of the Organization for the period 2021-2022.
4. Collaborated and led the execution of the following mandates established by the General Assembly:
  - a. Annual Report of Workplace Harassment Cases Managed by the Office of the Inspector General and the Office of the Ombudsperson (AG/RES. 2957 (L-O/20), paragraph (IV) (31) – Annex II.22 AG/RES.2971 (LI-O/21)).
  - b. Inspections of the personnel transfers, internal and external competitions, and reclassifications included in both program-budget; (AG/RES. 2940 (XLIX-O/19), section (IV) (11) (c)) and (AG/RES. 2957 (L-O/20), section (IV) (12) (b) – Annex II.9 AG/RES.2971 (LI-O/21)).
  - c. Reports to the CAAP on a quarterly basis of the analysis on the status of implementation of recommendations made (AG/RES. 2957 (L-O/20), paragraph (IV) (30) section (a) – Annex II.21 AG/RES.2971 (LI-O/21)).
  - d. Proposal for establishing an Audit Committee (AG/RES. 2971 (LI-O/21), Chapter III, (12) (a)).
5. Collaborated in the development of a proposal to address the General Assembly mandate for establishing a separate and independent budget process for OAS oversight mechanisms including the Office of the Ombudsperson (OMB), the Office of the Inspector General (OIG), and the Administrative Tribunal (TRIBAD) (AG/RES. 2957 (L-O/20), paragraph (IV) (7) (d) - Annex II.6 AG/RES.2971 (LI-O/21)).
6. Continued acting as observers at several GS/OAS committees as well as met virtually with and presented reports to the OAS governing bodies.

## II. Mandate

**Article 126 of the General Standards to Govern the Operations of the General Secretariat - Internal audit and the Internal Audit Charter:** *“The Office of the Inspector General is the dependency responsible for exercising the functions of financial, administrative, and operational auditing, for the purpose of determining the level to which the General Secretariat achieves the objectives of diverse programs and the efficiency, economy and transparency with which resources are used, as well as issuing recommendations to improve management of the General Secretariat. To achieve the aforementioned purpose, the Inspector General shall establish appropriate internal auditing procedures that reflect international best practices, to verify compliance with the standards and regulations in force, through critical, systematic, and impartial examination of official transactions and operational procedures related to the resources administered by the General Secretariat. To that end, after consultation with the Audit Committee, the Secretary General shall issue an Internal Audit Charter through an Executive Order regulating such activities, in accordance with these General Standards, with the Permanent Council duly apprised”.*

**Article 128 of the General Standards - Independence of the Inspector General:** *“The Inspector General shall enjoy the functional independence needed to initiate, perform, and report to the Permanent Council, the CAAP, the Audit Committee and to the Secretary General on the audits, investigations, and inspections required to ensure the correct use and administration of the Organization's resources and to safeguard its assets, as well as on the overall efficacy of the functions of the Office of the Inspector General and on the qualifications and performance of the staff and independent contractors providing services in said office”.*

**Article 131 of the General Standards - Reports of the Inspector General and the General Secretariat's Obligation to act:**

**a.”** *The Inspector General shall present the Secretary General with reports on the audits, investigations, and inspections he/she conducts, with copies to the Audit Committee. The Inspector General's reports will also be made available to the member states upon their request. In such cases the Inspector General will keep the Secretary General duly apprised. In submitting his/her reports, the Inspector General recommend such measures as he/she deems necessary to safeguard their confidentiality.*

**e.”** *The reports of the Inspector General will be made available to the member states upon request by the OAS Permanent Missions. In submitting his/her reports, the Inspector General shall take the measures that he/she deems necessary to protect sensitive information that could compromise pending legal action, expose sensitive organizational data of designated operators, endanger the safety and security of any entity, unit, or individual, or infringe on the privacy rights of any individual”.*

**Executive Order No. 14-03, Procedures for Whistleblowers and Protections against Retaliation,** issued on November 21, 2014, outlines the General Secretariat's general policies for encouraging the reporting of financial and administrative misconduct, as well as procedures to accept reports by prospective whistleblowers seeking protection from reprisals for their actions. Specifically, this policy provides the basis for the protection of whistleblowers, informants, and witnesses from retaliation in the reporting of financial and administrative misconduct and is essential in the fight against fraud. The OIG Hotline is available to the public as an additional mechanism for reporting allegations of misconduct involving the human resources of the GS/OAS, as well as allegations of fraudulent, corrupt, coercive, and collusive practices involving the GS/OAS, whether committed by staff members or other personnel, parties or entities, and deemed to be detrimental to the Organization.

**Executive Order No. 15-02, Policy and Conflict Resolution System for Prevention and Elimination of All Forms of Workplace Harassment,** adopted on October 15, 2015, emphasizes that the GS/OAS is

committed to provide a workplace that is free of all forms of harassment. The OIG is the competent and chosen authority by the General Secretariat to address formal workplace harassment complaints.

### III. Internal Audits

In the January 1 - December 31, 2021, period, the OIG's Internal Audit Section engaged in eight audits, six of which were completed, as detailed in the table below:

| Code             | Title   | Origin           | Status as of 12/31/2021 |
|------------------|---|------------------|-------------------------|
| <b>AUD-21/01</b> | Inspections of Personnel Transfers, Internal and External Competitions, and Reclassifications Included in the Program-Budget 2020 – 2nd Semester 2020 | General Assembly | Completed               |
| <b>AUD-21-02</b> | Follow Up - Contract Management - Major Contracts of the GS/OAS   | Audit Plan       | Completed               |
| <b>AUD-21-03</b> | Project Monitoring Follow Up  | Audit Plan       | Completed               |
| <b>AUD-21-04</b> | Audit of Common Costs and Other Disbursements   | Audit Plan       | Completed               |
| <b>AUD-21-05</b> | Cash Management - GS/OAS Treasury Fund  | Audit Plan       | Completed               |
| <b>AUD-21/07</b> | Inspections of Personnel Transfers, Internal and External Competitions, and Reclassifications Included in the Program-Budget 2021 –1st Semester 2021  | General Assembly | Completed               |
| <b>AUD-19/02</b> | The Inter-American Commission of Human Rights (IACHR) - Audit of Disbursements & Hiring Personnel   | Audit Plan       | In process              |
| <b>AUD-21-06</b> | Conference Management   | Audit Plan       | In process              |

The results of the completed audits were as follows:

#### **AUD-21/01– Inspections of Personnel Transfers, Internal and External Competitions, and Reclassifications Included in the Program-Budget 2020 – 2<sup>nd</sup> Semester 2020**

The General Assembly through Resolution AG/RES. 2940 (XLIX-O/19), section (IV) of the Program Budget of the Organization for 2020 requested the following under the Human Resources section:

*“11 c. To instruct the Office of the Inspector General in its Semimanual reports to ascertain that personnel transfers, internal and external competitions, and reclassifications included in this program-budget are done in strict accordance with the applicable standards.”*

As per the General Assembly instructions stated above, the OIG performed a review of the related personnel actions for the period from **July 1, 2020, to December 31, 2020**. The Department of Human Resources (DHR) provided the OIG with a list of **38 files/records** that covered personnel transfers, competitions, and reclassifications of posts. Our review, based on representative samples randomly selected by us, noted the following:

**1. Special Duty Allowance (SDA) recipients for more than 18 months:**

Staff Rule 103.7(e) indicates that: *“...the payment of an allowance shall not exceed 18 months”.*

As of December 31, 2020, there were four staff members receiving SDA payments. In all those cases the individuals had been receiving the SDA payments for more than 18 months. The aging of months fluctuated between 26 to 101 months.

From those four cases mentioned above there is an exceptional case - with SDA benefits starting in 2012 – that involves a Special Observer Contract (SOC), which is not subject to a competition process as per Staff Rules. Excluding that case, the other three cases for employees receiving SDA for more than 18 months fluctuated between 26 to 60 months.

This is a recurrent matter noted by the OIG on previous reports of inspections of personnel transfers, competitions, and reclassifications (AUD-19-06 and AUD 20-02). A recommendation was issued by the OIG on this regard in the report AUD-19-06 which is being monitored within the OIG’s quarterly follow-up of audit recommendations.

**2. Staff member working for a different department than the one accounting for related costs for more than 12 months**

As per the records provided by the DHR, during the period of review there were three staff members temporary assigned to a different department than the one accounting for the cost, with one of those cases exceeding 12 months as of December 31, 2020.

In accordance with Staff Rule 105.3 the Staff Member should be either return to his/her regular post or be transferred. If the transfer of the employee option were selected, Management should make the considerations in the Program Budget 2022 to ensure that funds are transferred from the sending area to the receiving area, so to ensure the appropriate cost accounting and reporting.

**AUD-21/02– Follow Up - Contract Management – Major Contracts of the GS/OAS**

In 2019, the OIG performed the audit of the Contract Management – Major contracts of the General Secretariat of the Organization of American States (GS/OAS) (Audit AUD-18-04), which after an analysis of disbursements, focused on the two vendors with the major spend for the scope period:

- 1) Omega World Travel INC. (OWT) for the contract of Travel Management Services; and
- 2) International Building Services INC. (IBS) for the contracts of Security Guard Services, Janitorial Services and Maintenance, Messenger and other General Services.

The OIG issued 5 recommendations in the Audit AUD-18-04, all related to compliance issues noted in the contracts with IBS. This *follow-up* audit AUD-21-02, focused on the assessment of the effectiveness of the actions implemented by the General Secretariat to mitigate the risks observed in the Audit AUD-18-04. For that assessment, the follow-up audit considered the relevant contract’s transactions from July 1, 2019, to June 30, 2020. In our review we noticed, that of the five recommendations previously issued, three were implemented, one was mostly implemented, and one was not implemented as detailed below.

**1. Performance of the Security Guard Services Contract by IBS has improved. (Recommendation mostly implemented)**

After the audit AUD 18-04, DGS sent communications to IBS following the recommendations of the audit report and implemented some procedures to improve the internal controls. This *follow-up* audit (21-02) confirmed that the performance of the security guard services by IBS company has improved.

**2. Personnel working long and extra hours to cover shifts (Recommendation not implemented)**

Several instances were noted of security personnel working long and extra hours to cover shifts, even after the letter sent by DGS to IBS to address the issue and before the changes in procedures in security services due to the COVID-19 pandemic in the second fortnight of March 2020. The figures suggest that this pattern will repeat once the operations at the GS/OAS Offices resume to normal if no action is taken in this regard.

**AUD-21/03– Project Monitoring Follow Up**

The main objective of this audit was to follow up on the effectiveness and efficiency of the actions implemented by the General Secretariat to mitigate the risks observed in the previous audit AUD-17-02 “Project Monitoring” carried out by the OIG in 2018.

The audit included an evaluation of the internal control environment established by the Administration to reasonably guarantee the transparency, effectiveness, and efficiency in the execution of projects financed with specific funds. The audit covered the projects’ transactions in the period from January 1, 2019, to August 31, 2020.

The General Secretariat made progress in the implementation of the agreed action plans for the recommendations issued in the 2018 audit. Several actions had been made to improve the monitoring of specific fund projects. Notwithstanding that, the OIG concluded that the following recommendations provided in the 2018 Project Monitoring Audit were due to be fully implemented:

- a. **Development of a regulation’s framework for the fundraising, project monitoring and project evaluation activities:** The new regulations developed are pending of a formal approval and communication. Moreover, the DPMO has developed several trainings and workshops. While these initiatives help to promote and disseminate technical aspects of the different phases of the GS/OAS programs and projects funded by Specific Funds, the GS/OAS remains lacking a formal induction process for new personnel. Considering that, the OIG recommended considering making compulsory the participation on these DPMO workshops for people working in projects that have not attended them before.
- b. **Consider strengthening GS/OAS internal control structures for project monitoring:** The number of projects audited or evaluated is relatively low and contrary with what is established in Executive Order 08-01, the Administrative Management Support (AMS) personnel does not report functionally to the Secretariat of Administration and Finance (SAF). Considering that, the OIG is of the opinion that the General Secretariat should assess the feasibility of strengthening the internal control environment of the specific fund projects by introducing a project controller position to be financed with the ICR fund or by reassigning another of the existing posts to this new position.



### **AUD-21/04– Common Costs and Other Disbursements**

The objective of this audit was to provide General Secretariat’s Senior Management and Member States with independent and objective assurance of the disbursements and expenses -recorded under Chapter 12 - Basic Infrastructure and Common Costs.

The audit assessed whether the disbursements made in the audit period, were made in accordance with applicable established agreement, the GS/OAS internal regulations and the approved budget. During the execution of our audit, we noticed:

- 1) An adequate internal control environment for the functions of requesting, approving, and recording disbursements for the Chapter 12 - Basic Infrastructure and Common Costs. No issues were noted by the OIG in this audit.
- 2) An existing practice, both in the actual accounts and in the budget, some personnel and consultants reporting to the DGS (sub-program 124D) and the DOITS (sub-programs 124A and 124C) are included within object of expenditure 1-Recurring Personnel Expenses, and object of expenditure 8-Performance Contracts.

As in general, DOITS and DGS are part of the support process areas serving the entire Organization, for a sake of having the full view of their operational costs, the OIG recommends considering reclassifying those personnel and consultant costs currently in Chapter 12 to Chapter 11 in future budget exercises.

### **AUD-21/05– Cash Management - GS/OAS Treasury Fund**

The office of the Inspector General co-sourced with (CLA) CliftonLarsenAllen LLP an internal audit to assess the efficiency and effectiveness of the OAS cash management process for the Treasury Fund. The audit covered the period from January 1, 2020, to June 30, 2021, and aimed to assess the following:

- 1) The efficiency and effectiveness of the GS/OAS cash management process for the Treasury Fund, including:
  - a. The reliability and accuracy of the cash flow forecasts used for the planning of cash needs.
  - b. The governance of the process, particularly the regulations in place for the investment of temporary cash surpluses.
- 2) The internal control framework in place for the safeguard of the GS/OAS Treasury Fund, including the evaluation of the segregation of duties.
- 3) The compliance with the existing regulations for the investment of temporary cash surpluses.

The audit concluded that overall, the staff were very knowledgeable of the processes and procedures for which they are responsible of. There was also an adequate level of internal control and faithful compliance with the provisions of the Organization’s standards for the period evaluated. However, 5 areas of opportunity were identified, which are summarized below:

- 1) The current policies and procedures manual for the process are outdated.

- 2) There is no policy in the Organization to address cases of non-compliance with quota payments by Member States.
- 3) Some of the processes should be automated with the new OASCORE system.
- 4) Ensure proper training of staff in MS Dynamics as part of the OASCORE project.
- 5) There are no benefits of including bridge transactions (passthrough) within the Treasury Fund

**AUD-21/07– Inspections of Personnel Transfers, Internal and External Competitions, and Reclassifications Included in the Program-Budget 2021 –1<sup>st</sup> Semester 2021**

The General Assembly through Resolution AG/RES. 2957 (L-O /20), section (IV) Program Budget of the Organization for 2021 requested the following under the Human Resources section:

*“12 b. To instruct the Office of the Inspector General in its Semimanual reports to ascertain that personnel transfers, internal and external competitions, and reclassifications included in this program-budget are done in strict accordance with the applicable standards.”*

As per the General Assembly instructions stated above, the OIG performed a review of the related personnel actions for the period from **January 1, 2021, to June 30, 2021**. The Department of Human Resources (DHR) provided the OIG with a list of **41 files/records** that covered personnel transfers, competitions, and reclassifications of posts.

The only observation noted was that as of June 30, 2021, there were four non-compliant cases of staff members receiving SDA payments for more than 18 months. From those cases, the DHR reported that two positions were in competition at the time of the report and that for other of the cases, the SDA payment was stopped a month after the audit period.

This is a recurrent matter noted by the OIG in previous reports of inspections of personnel transfers, competitions, and reclassifications (AUD-19-06, AUD-20-02 and AUD-21-01) for which a recommendation was issued, and it is being monitored quarterly as part of the OIG’s follow up of audit recommendations.

#### IV. Investigations

In the January 1 to December 31, 2021, period, the OIG's Investigation Section (hereinafter OIG/INV) processed eight investigative matters, four of which were completed. Of those received in this period one was a "*Special Request*" by the Secretary General, (*REV-20-08*).

Details are reflected in the following table:

| Code      | Technical Area/Subject   | Status as of 12/31/21 |
|-----------|--|-----------------------|
| INV-20/04 | CICTE - Alleged Workplace Harassment                                     | Closed                |
| INV-20/06 | Possible Breach of Privacy – Staff's e-mail Redirection to Group Account | Closed                |
| INV-20/07 | Alleged Workplace Harassment in the DGS                                  | Closed                |
| REV-20/08 | Alleged Assignment of Work to CPRs Without a Valid Contract              | Closed                |
| INV-18/11 | Alleged Misconduct of OAS Staff Member                                   | In Process            |
| INV-20/01 | Alleged Irregularities at the IACHR Executive Secretariat                | In Process            |
| INV-21/01 | Alleged Conflict of Interest in Hiring of CPR                            | In Process            |
| INV-18/10 | Alleged Irregularities in Program Administration                         | Not Started           |

In accordance with the Uniform Guidelines for Investigations, all investigations conducted by the OIG/INV are administrative in nature and are intended to assist the Secretary General in fulfilling his internal oversight responsibilities with respect to the resources and staff of the Organization as well as to assist the OAS Permanent Council, the Audit Committee and the CAAP in their fiscal supervision duties (OAS General Standards, Article 120).

If, as an outcome of the investigative work, a staff member is found by a preponderance of the evidence to have engaged in misconduct, OIG/INV includes specific recommendations to the Secretary General for disciplinary measures or employment-related sanctions in accordance with the facts, findings and supporting documentation of each case. Staff Rule 111.1 - Disciplinary Measures, establishes that disciplinary measures shall be imposed by the Secretary General: at the recommendation of the corresponding Office or Department Director, including the Inspector General.

Specific OIG/INV recommendations for staff members are omitted from this report in order to protect the privacy of the respective personnel and confidentiality of any related administrative internal processes.

The results of the completed investigations were as follows:

##### **INV-20/04–CICTE -Alleged Workplace Harassment**

On June 22, 2020, through Memorandum DHR/284/20 entitled "Referral of a possible case of Workplace Harassment –Inter-American Committee Against Terrorism's employee (CICTE/SMS)", the Department of Human Resources (DHR), requested ex officio to the Office of the Inspector General (OIG) to evaluate the opening of an investigation for possible serious or recurrent workplace harassment by a CICTE's employee.

During the formal investigation phase the OIG's Investigations Unit (OIG/INV) took sworn statements from 21 witnesses. Excluding CICTE employee's direct supervisor, of the remaining 20

people interviewed, 16 (80% of the interviewed population) reported having witnessed and/or being direct recipients of at least one of the behaviors typified as improper on the part of CICTE's employee. The investigation established that CICTE's employee incurred in a variable and at times aggressive behavior pattern that violates the provisions of the Policy. However, the testimonial evidence gathered did not establish that any person reported/expressed feeling threatened in their integrity and personal safety by said CICTE's employee. As a mitigating factor the OIG was able to confirm that since May 2020 the employee has taken measures to address the behavioral issues reported.

As a corollary of the above, the OIG recommended to the Secretary General the imposition of a written censure, and to reassess the current position of CICTE's employee within the structure of the Organization, preferably in one that does not involve supervisory responsibility.

### **INV-20/06–Possible Breach of Privacy–Staff's email Redirection to Group Account**

This investigation arises due to an ex officio measure carried out by the Office of the Inspector General (OIG). On September 9, 2020, the OIG sent to a CICTE employee, an official communication through his institutional email account and later learnt that the employee's email account had been redirected to his entire team in apparent contradiction with the GS/OAS Administrative Memorandum 120 -Information Security Policy.

After gauging all information available, and analyzing GS/OAS rules and regulations, in particular the Information Security Policy, the OIG/INV established that the redirection was made without CICTE's employee's consent.

The investigation noted that the redirection of emails of staff members in administrative leave, had been a common practice of the General Secretariat and not a sole even directed against the CICTE employee with malice. Considering that the OIG, after careful consideration, concluded that the better way to address this issue in a holistic way was by sending a written reminder to the DHR and DOITS of their obligations to comply and enforce the Administrative Memorandum 120. Failure to do so in the future should be subject to disciplinary measures for the officers involved.

### **INV-20/07–Alleged Workplace Harassment in the DGS**

On September 29, 2020, a contractor's employee filed a complaint with the Office of the Inspector General (OIG) against an employee of the GS/OAS Department of General Services (DGS) for abuse of power and workplace harassment. In his complaint the contractor's attendant pointed out the existence of malice and abuse of authority in an incident dated 10/30/2019, which he added had not been isolated.

The OIG/INV undertook several steps to clarify whether the DGS' employee conduct/behavior was in violation of GS/OAS rules and regulations. The OIG/INV established from the sworn interviews and documentary evidence available, that the DGS' employee did not harass the complainant during the incident reported.

Notwithstanding the above, the sworn interviews conducted by the OIG/INV with all individuals involved, evidenced the lack of a collaborative work dynamic between the areas of parking and security within the DGS. In this regard, the OIG recommended several actions to the senior management of DGS and the SAF to address the situation, including the issuance of written notes to the people involved and the review of the organizational structure of the DGS.

## **REV-20/08 –Alleged Assignment of Work to CPRs Without a Valid Contract**

At the request of the Office of the Secretary General on Dec. 16, 2020, the OIG undertook a special review to gauge whether certain retroactive payments to consultants were appropriate and to learn the reasons behind work assignments to consultants without a valid contract, which appeared to contravene standing rules and guidance, namely Memorandum OSG/254-17.

The OIG determined that based on the information analyzed it was proper for the project manager, in this case a consultant, to request the payments. However, the OIG also concluded that the project manager did not comply with the contractual terms in his/her own contract by awarding work without a prior contract to two fellow CPR consultants; this lapse in internal control apparently derived from an inadequate internal management on the part of General Secretariat personnel.

The evidence showed that this was not the first time that the project's consultants worked without a valid contract and allegedly with the knowledge of GS/OAS personnel, as illustrated in an email chain.

Based on the aforementioned and the analyzed information, the OIG made several recommendations, including the following: Lacking the assignment of a consultant or Staff Member, either full-time or in part-time capacity, to act as an administrative support officer, the project manager was to be trained to obtain the proper knowledge of the financial and administrative systems of the GS/OAS and thus be able to adequately manage all facets of the program.

Additionally, due to its breadth, relevance and for the program's continuity within projects financed by donors, it was recommended that an additional after-action review be done to ascertain shared responsibilities, identify lessons learned and areas for improvement that would eventually help reinforce the supervision and the coordination of the same. The OIG deemed that this self-assessment would ensure the continuous enhancement of the internal processes of the GS/OAS.

## **V. Status of Audit Recommendations**

The OIG monitors on a quarterly basis the status of pending outstanding OIG audit recommendations within the GS/OAS. Subsequently, in a quarterly presentation, an analysis and the results of such monitoring are reported to the CAAP.

In the period from January 1 to December 31, 2021, a total of 24 high/medium priority audit recommendations were monitored, of which eight were deemed as fully implemented. For the remaining 16 still open recommendations, in most of the cases the General Secretariat had already initiated the actions needed to address them.

In accordance with resolution AG/RES. 2957 (L-O/20), paragraph IV.30.a. – Annex II.21 AG/RES.2971 (LI-O/21)) of Program-Budget for 2022 of the Organization, the OIG will continue with this oversight and its reporting.

## **VI. Training**

In accordance with the Institute of Internal Auditors (IIA) Standard 1230 – Continuing Professional Development, the OIG endeavors to make training an essential part of staff development in order to sustain and enhance their knowledge, skills, and other competencies to ensure that they are adequately prepared to meet the Organization's needs.

During the period of January 1 to December 31, 2021, the OIG staff virtually completed the following Web-based e learning, Video-based Learning, Webinars and/or Virtual Classrooms:

| OIG Trainings from January 1- December 31 2021                               | Institution               |
|--|---------------------------|
| Oversight of Corporate Culture: A Core Asset in Driving Performance          | AICPA                     |
| The IIA Washington DC's Ethics Event   | The IIA<br>Washington D.C |
| IT General Controls Certificate Program                                      | The IIA                   |
| COSO Enterprise Risk Management Certificate Program                          | The IIA                   |
| Introduction to Agile Auditing   | The IIA                   |
| Audit Reports – Communicating Assurance Results                              | The IIA                   |
| Risk Fraud and Illegal Acts (Two Courses)                                    | The IIA                   |
| COSO Internal Control Certificate Program                                    | The IIA                   |
| Audit Report Quality   | The IIA                   |
| Use of the inclusive communication guide for the OAS Secretary General       | OAS-SODOEC                |
| Fraud Conference - 32nd Annual   | ACFE                      |
| Beating Burnout  | Cigna                     |
| Insider Threat: Cases and Controls to Prevent Internal Fraud                 | i-sight-webinar           |
| Search Engine Skills for Workplace Investigators                             | i-sight-webinar           |
| The Art of Questioning Getting the Truth in Interviews                       | ACFE                      |
| Building Effective Sexual Harassment Prevention Policies and Training        | i-sight-webinar           |
| "Tips, Templates and Best Practices for Conducting Investigations Remotely". | i-sight-webinar           |
| Proofreading   | USA Graduate<br>School    |
| Productivity Tips/ 7 Microsoft Word & Excel 2016/365                         | Udemy                     |

The attendance led to the accrediting of **97.5** Continuing Professional Education (CPE) credits during the 2021 for OIG Staff.

## **VII. OIG Participation at Meetings and Coordination with Other Oversight Bodies**

The OIG staff participated in some meetings of the CAAP, as well as observers in various committee meetings and working groups of the General Secretariat that may affect internal controls, such as the Contract Awards Committee.

The OIG also remained in communication with the External Auditors of the Organization, as well as with other oversight bodies of the GS/OAS to ensure proper coordination, coverage and minimize duplication of efforts.

### VIII. Proposed Audit Plan 2022

The risk-based audit plan proposed for year 2022 takes into consideration the following elements:

- **Organization’s Strategy:** the information available with the Organization’s strategy was considered in the design of the audit plan.
- **Elapsed time since last audit;** consideration was given to areas that have not been audited for a long time.
- **Perceived Risks, Concerns or Relevant Changes;** these factors were analyzed for each component of the Audit Universe based on the major risks already identified by Management, as well as the OIG insight. In that regard, the proposed audit plan has also considered the challenges of the COVID-19 pandemic in the performance of the audit engagements.
- **Significance:** consideration was given to the amount at risk of each Audit Universe component. The significance was estimated by the OIG based on the information available and produced by the GS/OAS.
- **Value Added of an Audit;** last but not least, the proposed Audit Plan took into account the potential value that an internal audit can add to mitigate the risk being analyzed, considering the nature of the risk and/or existing management actions addressing it.

The following table details the proposed audit plan for 2022 that resulted from our risk-assessment referenced above.

#### Proposed Audit Plan 2022

| # | Code      | Subject   | Proposal Basis           |
|---|-----------|---|--------------------------|
| 1 | AUD-19/02 | IACHR – Audit of Disbursements & Hiring of Personnel  | Carry Over               |
| 2 | AUD-21/06 | Conference Management   | Carry Over               |
| 3 | AUD-22/01 | Inspections of Personnel Transfers, Internal and External Competitions, and Reclassifications Included in the Program-Budget 2021 - 2nd. Half | General Assembly Mandate |
| 4 | AUD-22/02 | Judicial Facilitators Program   | OIG Risk Assessment      |
| 5 | AUD-22/03 | CPR Compliance Audit  | General Assembly Mandate |
| 6 | AUD-22/04 | Inspections of Personnel Transfers, Internal and External Competitions, and Reclassifications Included in the Program-Budget 2022 - 1st Half  | General Assembly Mandate |

Hugo Eduardo Ascencio  
Inspector General