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May 30, 2024

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

OIG-IG-24-04

Mr. Secretary General:

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, 2023.

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.

Pedro Ruz Gutierrez
Inspector General, *ad interim*

Encl.



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2023

Annual Report of the Office of the Inspector General
for the period of January 1 to December 31, 2023

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 30, 2024

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, 2023.

The Inspector General enjoys the functional independence needed to initiate, perform, and report to the Permanent Council 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.

Established in 1975, the OIG's mission is to provide independent, objective and reasonable assurance of the GS/OAS programs and operations, as well as its management controls through audits and investigations focused on enhancing confidence in the performance of GS/OAS programs while helping prevent fraud, waste and abuse through the evaluation, identification and analysis of evolving threats and risks to the Organization.

During the period from January 1 to December 31, 2023, the OIG staff:

1. Engaged in five audits; three were completed.
2. Addressed ten investigative matters, of which two were concluded.
3. Prepared and addressed its risk-based biennial internal audit plan assessment for the General Secretariat of the Organization for the period 2023-2024.
4. Collaborated and led the execution of the following activities and reports established by General Assembly mandates:
 - 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) – renewed through resolution (AG/RES.3011 (LIII-O/23) – Annex I. N° 20 and Annex II)).
 - b. Inspections of the personnel transfers, internal and external competitions, and reclassifications included in program-budget (AG/RES.2985 (LII-O/22), paragraph (III) (5) (e) – renewed through resolution (AG/RES.3011 (LIII-O/23) – (III) (e) and Annex II)).
 - c. Reports to the CAAP of the analysis on the status of implementation of recommendations made (AG/RES. 2957 (L-O/20), paragraph (IV) (30) (a) – renewed through resolution (AG/RES.3011 (LIII-O/23) – Annex I. N°. 19 and Annex II)).
5. Continued to act in an observer capacity at several GS/OAS committees, as well as met with and presented reports to the OAS governing bodies.
6. Interacted with other GS/OAS areas and departments to exchange best practices and international standards with regard to evaluations and recommendations follow-up mechanisms.
7. Conducted benchmarking exercises through on-site visits with staff from the Switzerland-based Global Fund's Office of the Inspector General, and the Inter-American Development Bank's Office of the Executive Auditor.
8. Participated in the U.N.-RIAS conference of internal auditor chiefs at the World Bank Group and attained permanent membership for the OAS OIG at the U.N.-led Conference of International Investigators (CII).

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 recommends 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 assigns the OIG as the appropriate authority to undertake investigations and 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 providing a workplace that is free of all forms of harassment. The policy designates the OIG as the competent authority to address formal workplace harassment complaints.

III. Internal Audits

In the January 1 - December 31, 2023, period, the OIG's Internal Audit Section engaged in five audits, three of which were completed, as detailed in the table below:

Code	Title	Origin	Status as of 12/31/2023
AUD-23/01	GS/OAS Cybersecurity	Audit Plan	Completed
AUD-23/02	Inspections of Personnel Transfers, Internal and External Competitions, and Reclassifications Included in the Program-Budget 2022 – 2nd Semester 2022	General Assembly Mandate	Completed
AUD-23/03	Travel Expenses Recorded Through the Travel Expense Claim (TEC) System	Audit Plan	Completed
AUD-23/04	Facilities Maintenance Expenses	Audit Plan	In Process
AUD-23/05	Expenditures' Approval Process	Audit Plan	Not Started

The results of the completed audits were as follows:

AUD-23/01 – GS/OAS Cybersecurity

The Office of the Inspector General co-sourced with CliftonLarsenAllen LLP (CLA) an internal audit to perform a Cybersecurity Assessment Review. The Audit procedures engagement covered the period from January 1, 2023, through February 28, 2023. The review, which also included an External Penetration Test, aimed to assess the following:

- Revision of the processes
- Understanding of the controls and configurations related to OAS's Cybersecurity program
- Revision of the policies and practices

CLA reviewed the Information Security Program for completeness and made inquiries of key personnel to gain an understanding of the process in place related to OAS's cybersecurity program.

The specific domains and subtopics included in the scope of the cybersecurity assessment were based on the Supplemental Guidance within the Global Technology Audit Guide (GTFG) contained within the Institute of Internal Auditors' (IIA) International Professional Practices Framework (IPPF) specific to assessing cybersecurity risks.

Based on the results of their procedures, the CLA auditors concluded that overall, the OAS Department of Infrastructure and Technology Services (DOITS) has the following:

- Strong processes in place to identify, mitigate and manage the day-to-day risks associated with addressing information technology risks that could expose OAS employees and data to cybersecurity threats.
- Road maps to further enhance the existing controls.

At the same time, the cybersecurity review found:

- Critical gaps with specific cybersecurity and information technology governance activity for which DOITS should obtain management support for risk mitigation activities, and system and process improvements.

Overall, the results of this outsourced audit engagement yielded several crucial observations and recommendations with respect to the following areas: Cybersecurity Governance; Inventory of Information Assets; Standard Security Configuration; Information Access Management; Prompt Response and Remediation; and Ongoing Monitoring.

AUD-23/02– Inspections of Personnel Transfers, Internal and External Competitions, and Reclassifications Included in the Program-Budget 2022 – 2nd Semester

The General Assembly through Resolution AG/RES.2971 (LI-O/21), Program Budget of the Organization for 2022 requested the following under the Human Resources section:

“12 b. To instruct the Office of the Inspector General in its Semiannual 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, 2022, to December 31, 2022**. The Department of Human Resources (DHR) reported to the OIG a list of **35** transactions covering personnel competitions, transfers, and reclassifications of posts (completed processes) for the audit period. The OIG randomly selected **19** transactions from that list, for which DHR provided the corresponding files.

From our review, we identified two cases of transfers that the OIG will assess in the next annual audit as integral cases along with their respective reclassification processes.

We also ascertained that as of December 31, 2022, there were 10 staff members receiving special-duty allowance (SDA) payments; of those, six had been receiving the SDA payments for more than 18 months. The aging of months fluctuated between 21 to 30 months. 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 21-07, respectively). It should be noted that the total number of cases in this situation has been reduced significantly.

AUD-23/03 – GS/OAS - Travel Expenses Recorded Through the Travel Expense Claim (TEC) System

The objective of this audit was to provide Member States and Senior Management with objective and reasonable assurance about the reasonability of the disbursements made by the GS/OAS to cover the cost of travels, including per diem and other related expenses. The audit also assessed whether the disbursements made during the audit period were made in accordance with established agreements and internal regulations.

Additionally, we were tasked to provide an opinion about the internal control environment surrounding the process. The audit covered the period from January 1, 2018, to December 31, 2022.

Although there were transactions initially assessed as inadequately recorded and approved, upon further consultations and inquiries with all parties involved, the OIG concluded that: 1. The questioned transactions were indeed adequate and 2. No intentions to breach existing regulations were uncovered.

During the execution of this audit, the OIG also noticed the following:

- The TEC system has an adequate internal control environment regarding the segregation of duties in terms of the process of requesting, recording and approving transactions for travel-related disbursements.
- There are no issues regarding the TEC system, which functions as a proper documentation repository, as it allows subsequent tracking of the steps taken to approve transactions.
- There is a lack of ownership or sufficient independent supervision of TEC system transactions.

The OIG believes that there are improvement opportunities regarding applicable policies and regulations. As a result of our audit, the OIG provided five recommendations:

1. An entity responsible for managing the TEC system should be defined and established, thus creating a clear line of monitoring and supervision for the transactions that are recorded in it.
2. A periodic monitoring mechanism of travel-related disbursements i.e., other expenses, should be put in place. This would allow possible inconsistencies or adjustments to be identified and corrected in a timelier manner.
3. A formal communication should be issued as a reminder that there are policies and procedures that regulate GS/OAS travels, emphasizing that its compliance is a joint responsibility among the different participants in this process. - Additionally, said communication could include the fact that while the OIG audit did not detect serious non-compliance situations leading to sanctions, opportunities for improvement remain.
4. Travel policies should be reviewed to include a broader range of situations that travelers may encounter and thus should be regulated; additionally, the criteria for cost that can be considered as ‘Other Expenses’ should be clearly defined, to avoid interpretation by the parties involved.
5. Updating, streamlining, and possibly unifying the organization's existing travel policies, whose guidelines on the TEC system overlap at times, should be considered.

IV. Investigations

In the January 1 to December 31, 2023, period, the OIG’s Investigations Section (hereinafter OIG/INV) processed 10 investigative matters, two of which were completed. Of those addressed in this period, one was a Special Request by the Office of the Secretary General, (SR-22/02).

Details are reflected in the following table:

Code	Subject	Status as of 12/31/23
INV-23/01	Alleged Workplace Harassment and Discrimination Reported by IACHR Intern	Completed
SR-22/02	Follow-Up of Alleged Assignment of Work to CPRs Without a Valid Contract	Completed
INV-18/10	Alleged Irregularities in Program Administration	In Process
INV-18/11	Alleged Misconduct of OAS Staff Member	In Process
INV-20/01-A01	Alleged Workplace Harassment to Human Resources of the Executive Secretariat of the IACHR	In Process
INV-20/01-A04	Alleged Improper Use of Resources in CPR Contracting	In Process
INV-20/01-A05	Senior Staff Assignments Without Competitions	In Process
INV-23/02	Alleged Workplace Harassment to Human Resources of the Executive Secretariat of the IACHR	Not Started

Code	Subject	Status as of 12/31/23
INV-23/03	Alleged Workplace Harassment at OAS Program	Not Started
INV-23/04	Alleged Irregularities in Staff Competition	Not Started

In accordance with the Conference of International Investigators (CII)'s Uniform Principles and 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 the outcome of the investigative work determines that a staff member engaged in misconduct, the OIG issues specific recommendations for disciplinary measures or employment-related sanctions in accordance with the facts, findings and supporting documentation of each case. For disciplinary steps other than summary dismissal or separation from the Organization, the preponderance of the evidence standard is required to prove that a misconduct is more likely than not to have occurred. For cases involving dismissal or separation from the Organization, the evidence must be clear and convincing, which means that the truth of the facts asserted is highly probable.

Per an OAS Administrative Tribunal judgment in 2022, the OIG adopted the application of the higher standard of proof for all current and future cases involving summary dismissal or separation from the Organization.

Staff Rule 111.1 - Disciplinary Measures, establishes that disciplinary steps shall be considered and imposed by the Secretary General at the recommendation of the corresponding Office or Department Director, including the Inspector General, or the Director of the Department of Human Resources.

The results of the completed investigations were as follows:

INV-23/01– Alleged Workplace Harassment and Discrimination Reported by IACHR Intern

On April 28, 2023, an intern at the Inter-American Commission of Human Rights (IACHR) submitted a complaint to the OIG alleging acts of workplace harassment against him/her and derogatory comments about a section coordinator by a supervisor. The situation had been previously reported to the OIG and the Department of Human Resources (DHR) a week earlier by IACHR's management.

In line with the GS/OAS workplace harassment policy, the OIG/INV undertook a preliminary evaluation of the complaint. After reviewing the available documentation, emails and screenshots submitted, the OIG/INV conducted sworn interviews with all parties involved and formally requested any additional supporting documentation as evidence. The preliminary evaluation established that the allegations described in the complaint fall into workplace harassment behaviors identified in the GS/OAS policy.

Despite the assertions, the intern admitted that he/she had no recordings or transcripts of conversations with his/her supervisor or witnesses that would corroborate the alleged workplace harassment behavior, or the discriminatory comments allegedly uttered by the staff member. Virtual videoconferencing tools offer recording options, but unless participants specifically select such features, exchanges are not recorded. The IACHR section coordinator also indicated that he/she had no evidence of the alleged misbehavior and that he/she complied with reporting allegations transmitted by the intern.

The documents, such as written email communications, reviewed by the OIG/INV indicate that the intern's supervisor remained polite and professional with the complainant. The supervisor denied any

inappropriate behavior and instead suggested that the complaint against him/her was submitted as retaliation for marks given in a final evaluation of the intern that the latter perceived as negative; two days after the evaluation, the alleged inappropriate behavior was reported by the intern.

Except for the complainant's accusations (and the IACHR section coordinator conveying the allegations) the OIG did not receive, collect, or identify supporting elements of proof (testimonial, documentary and/or forensic) that would support the assertions about any inappropriate behavior. Based on the foregoing, and per Article 13.5 of the GS/OAS workplace harassment policy, the OIG closed the case due to a lack of evidence.

SR-22/02– Follow-Up of Alleged Assignment of Work to CPRs Without a Valid Contract

A former CPR consultant in January 2022 addressed a complaint to the GS/OAS Department of Human Resources (DHR) stating that he/she worked without a contract during two months in 2021 and wished therefore to be compensated for “services rendered.” DHR personnel subsequently directed the complaint to the OIG.

After the initial complaint, in which the former consultant alleged continuing to “render services while awaiting the renovation of the contract,” the individual did not provide any proof of work products, hours or additional supporting emails.

The former consultant initially agreed to an interview with OIG staff in 2023 but then decided against giving his/her testimony the day of the appointment.

In 2020-2021, the OIG undertook a similar review after allegations of retroactive payments to consultants surfaced that suggested at least two contractors were employed without a valid contract, against standing CPR Rules and Memorandum OSG/254-17.

In the previous case, the OIG found that 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 derived in part from an inadequate management on the part of GS/OAS personnel.

The OIG determined that this 2022 case followed the complaint received in 2020 from the same area; staff members also testified that this was a recurrent issue. From the testimonies and findings in both reviews, the OIG established *prima facie* that there are shared responsibilities in the awarding and managing of CPR contracts funded by specific funds, and that there is room for improvements in the supervision, coordination, and training of independent contractors.

V. Status of Audit Recommendations

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

In the period from January 1 to December 31, 2023, a total of 18 high- and medium-priority audit recommendations were monitored, of which the OIG considered 5 to have been fully implemented. For these remaining 13 still-open recommendations, in most cases, the General Secretariat had already initiated the necessary actions to address them.

In accordance with resolution (AG/RES. 2957 (L-O/20), paragraph (IV) (30) (a) – renewed through resolution AG/RES.3011 (LIII-O/23) – Annex I. N°. 19 and Annex II) of the Program-Budget for 2024 of the Organization, the OIG will continue with this oversight and its presentation of reports.

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 address the OIG’s workplans and meet the Organization’s needs.

During the period of January 1 to December 31, 2023, the OIG staff virtually and on site completed the following web-based training, video-based learning, live webinars and/or virtual classrooms, and in-person workshops:

OIG Training from January 1- December 31 2023	Institution
Using a Framework to Guide an IT Security Review	AUDITBOARD
Ron's Gone Wrong! How to Guide your RPA Program and Manage Compliance with Bots and Citizen Developers	AUDITBOARD
15th UN RIAS and 52nd RIAS Conference	UN-RIAS
23 rd Annual Conference of International Investigators (CII)	CII
Sexual Harassment Training, Policy, Notice and Posting Requirements	Clear Law Institute
Developing an Integrated Anti-Fraud Compliance & Ethics Program	ACFE
2023 Fraud Virtual Conference	The IIA
Ethical Behavior	The IIA
Ethical Scenarios for Technology	The IIA
Financial Services	The IIA
Data Literacy Certificate: A Journey to Data Analytics	The IIA
Wash, Rinse, Repeat: Banking Crisis Again What's Changed and What can Internal Auditors Learn	The IIA
What You NEED to Know about the Proposed Changes to the Standards (B)	The IIA
ChatGPT and Generative AI - Risks and Ethical Concerns	The IIA
Tools for New Auditors	The IIA
Under Pressure: Managing Workplace Stress	OAS – CIGNA
Managers Guide: Civility and Respect at Work	OAS – CIGNA
Workplace Conflict - Strategies and Solutions	OAS – CIGNA
Microsoft Power BI	OAS – DOITS
Social Media Staying Secure certificate	OAS – DOITS
Know be4 pretexting certificate	OAS – DOITS
Ransomware Certificate	OAS – DOITS
Security Culture and you	OAS – DOITS
Kevin Mitnick - Security Awareness	OAS – DOITS
Classic Danger Zone	OAS – DOITS
Internet security while telework - Completion	OAS – DOITS

The attendance led to the accrediting of **618.50** Continuing Professional Education (CPE) credits during the 2023 for OIG Staff.

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

The OIG staff participated in meetings as presenters before the CAAP, as well as observers in various committee meetings and working groups of the General Secretariat related to internal controls, such as the Contract Awards Committee.

The OIG remained in communication with the Members of the Audit Committee and their Assistants, the External Auditors of the Organization, as well as with other oversight bodies of the GS/OAS, for consultations and to ensure proper coordination, coverage and minimize duplication of efforts, throughout the year.

The OIG fostered exchanges with oversight peers at two international public institutions: the Inter-American Development Bank (IDB) and The Global Fund, based in Geneva, Switzerland. These visits expanded knowledge and allowed for the exchange of shared experiences through benchmarking or comparative evaluation exercises.

The OIG staff participated in the annual UN-RIAS conference of internal auditor chiefs and supervisors; the OIG became the 56th member to be admitted to the Conference of International Investigators (CII), which brings together UN Representative of Investigative Services (UN-RIS) and other multilateral organizations. Prior to 2023, the OIG was not a standing member of the CII, as it had been present in the past only once in an observer capacity.

The OIG staff benefited from opportunities offered by the good offices of the Department of Information and Technology Services (DOITS), which provided training on the interactive data visualization tool (PowerBI) for analyzing and presenting project and financial management information; the aforesaid tool is expected to expand and improve the use and application of data metrics and analytics within the General Secretariat, as well as by the OIG staff in the future.

VIII. Proposed Audit Plan 2024

The 2023 audit cycle, as in prior years, continued to be informed by risk-based factors and the related annual risk assessment exercise, which helps focus the OIG's limited resources on the high-risk GS/OAS areas and operations that merit the most attention. Our processes to select and prioritize the planned audit engagements was based on internal OIG discussions, our prior work and key risks identified over time. Hence, we continued to direct our resources to the highest risks and impact areas throughout the Organization.

The audit plan design and proposal for year 2024 considered the following elements within the OIG's risk assessment methodology:

- **Organization's Strategy:** Assesses information available within the Organization's Comprehensive Strategic Plan, as well as the organizational structure, and risk management and internal control references.
- **Elapsed Time:** Gauges the interval for areas that have not been audited for a long time.
- **Perceived Risks, Concerns or Relevant Changes:** Analyzes each component of the Audit Universe based on the major risks already identified by Management, as well as the OIG's insights.

- **Significance:** Weighs 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, such as financial reports.
- **Value Added:** Accounts for 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 revised audit plan for 2024 that resulted from our risk-assessment exercise referenced above, which was subject to review by the Audit Committee for the year 2024.

Proposed Audit Plan 2024

#	Code	Subject	Proposal Basis
1	AUD-23/04	Facilities Maintenance Expenses	OIG Risk Assessment
2	AUD-23/05	Expenditures Approval Process	OIG Risk Assessment
3	AUD-24/01	Inspections of Personnel Transfers, Internal and External Competitions, and Reclassifications Included in the Program-Budget 2023 - Annual	General Assembly Mandate
4	AUD-24/02	Service & Recovery Funds	OIG Risk Assessment
5	AUD-24/03	External Funding Strategy	OIG Risk Assessment
6	AUD-24/04	SARE Performance Management Audit	OIG Risk Assessment
7	AUD-24/05	Organization's Ethics Program	OIG Risk Assessment

Pedro Ruz Gutierrez
Acting Inspector General