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July 10, 2023

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Saint Lucia
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Suriname
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Uruguay
Venezuela

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

OIG-IG-23-03

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, 2022.

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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2022

Annual Report of the Office of the Inspector General
for the Period of January 1 to December 31, 2022

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

July 10, 2023

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, 2022.

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.

During the period from January 1 to December 31, 2022, the OIG staff:

1. Completed six audits.
2. Addressed 11 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 2022-2023.
4. Collaborated and led the execution of the following mandates established by the General Assembly:
 - a. Annual Report on 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 (AG/RES.2985 (LII-O/22) - Annex II. N°.16)).
 - b. Inspections of the personnel transfers, internal and external competitions, and reclassifications included in both program-budget; (AG/RES. 2957 (L-O/20), paragraph (IV) (12) (b)) and (AG/RES. 2971 (LI-O/21), paragraph (IV) (12) (b) – Annex II. N°. 9)).
 - 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) renewed through resolution (AG/RES. 2985 (LII-O/22) – Annex II. N°.15)).
 - d. Conducted an audit to review that the Terms of Reference of CPRs financed by the Regular Fund or ICR Fund, were relevant to and within the Secretariat that finances their contract to address the mandate of Resolution AG/RES. 2971 (LI-O/21) Program – Budget of the Organization for 2022, section III, Provisions of an Administrative and Budgetary Nature, subsection 6, Human Resources.
5. Continued acting as observers at several GS/OAS committees as well as met 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, 2022, period, the OIG's Internal Audit Section completed six audits, as detailed in the table below:

Code	Title	Origin	Status as of 12/31/2022
AUD-19/02	The Inter-American Commission of Human Rights (IACHR) - Audit of Disbursements & Hiring Personnel	Audit Plan	Completed
AUD-21-06	Conference Management	Audit Plan	Completed
AUD-22/01	Inspections of Personnel Transfers, Internal and External Competitions, and Reclassifications Included in the Program-Budget 2021– 2nd Semester 2021	General Assembly	Completed
AUD-22-02	Judicial Facilitators Program	Audit Plan	Completed
AUD-22-03	CPR Compliance Audit	General Assembly	Completed
AUD-22/04	Inspections of Personnel Transfers, Internal and External Competitions, and Reclassifications Included in the Program-Budget 2022 –1st Semester 2022	General Assembly	Completed

The results of the completed audits were as follows:

AUD-19/02– The Inter-American Commission of Human Rights (IACHR) - Audit of Disbursements & Hiring Personnel

The OIG considered the cyclical audit of the Inter-American Commission of Human Rights (IACHR) disbursements. The scope covered the period of January 2018 through June 2019.

The objectives of the audit were twofold:

- Evaluate the reasonableness of disbursements for the audit period, as well as compliance with the internal rules of the Organization.
- Assess the internal control environment in the processes of:
 - a. Management and use of funds, including travel expenses and hiring of consultants.
 - b. Hiring of personnel.

Below are listed the issues observed during the audit for the period in scope (January 2018 through June 2019):

1. A case of noncompliance with competitive process and reclassification requirements was noted.
2. The input from technical areas where a vacant post belongs was not considered in the IACHR recruitment process.

3. The terms of reference of a CPR contract did not match the purpose of the project charged with the disbursement.
4. Control issues of CPR payments.
5. Improper payment of per diem to non-staff travelers.

Considering the OIG's findings, 5 medium/low recommendations were issued and discussed with the management of the Executive Secretariat of the IACHR.

AUD-21/06– Conference Management

The objective of this audit was to provide Member States and Senior Management with an assessment about the cost effectiveness and efficiency of the conference services provided by the General Secretariat to Member States (e.g. meetings of the Permanent Council, the CAAP, etc.). Additionally, the audit also assessed whether the disbursements made in the audit period were made in accordance with any established agreement and the internal regulations.

The audit covered the period from January 1, 2020, to June 30, 2021.

During the execution of the audit, we noticed the following:

- 1) An adequate internal control environment regarding the following functions: requesting, approving, and recording transactions for disbursements made from the subprograms managed by the Department of Conferences and Meetings Management (DCMM). No issues were noted by the OIG in this regard.
- 2) Considering the actual labor costs of the in-house translators versus the costs of outsourced translation services, our analysis concluded that either there is room for improvement regarding the in-house translators' productivity, or that the in-house translator's strategy is not cost effective.
- 3) At the time of this audit no formal appraisal system for vendors under a Temporary Conference Service Contract (TCSC) was in place.

As a result of our audit the OIG provided two recommendations:

1. Define a strategy to reduce the cost per word of in-house translation services.
2. Develop a performance appraisal system for an objective evaluation of persons working under a TCSC.

AUD-22/01– Inspections of Personnel Transfers, Internal and External Competitions, and Reclassifications Included in the Program-Budget 2021– 2nd Semester 2021

The General Assembly through Resolution AG/RES. 2957 (L-O /20), 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 **July 1, 2021, to December 31, 2021**. The Department of Human

Resources (DHR) provided the OIG with a list of **40 files/records** that covered personnel transfers, competitions, and reclassifications of posts.

After our review, we found two reclassifications' cases, where the role and functions of existing posts were substantially changed as result of a reorganization. As per discussions of the matter with the DHR and DLS, the General Secretariat understands that these reclassifications were made in accordance with the Organization's regulations, particularly by virtue of the following section of Article 44 of the General Standards: "...i. *Exclusions from the Competition Requirement: The Competition requirement under this Article shall not apply to: ...iv) Appointments to reclassified posts held by qualified incumbents with contract obtained through a competitive procedure in accordance with this article...*".

Considering that the above referred posts changed that much after the reorganization that even the job titles were changed, it was OIG s' opinion that in both cases a competition process was required and that the exceptions to the competitive requirements established in Art. 44 (i) (iv) was not applicable. The OIG, as part of the semi-annual presentation of OIG recommendations, presented this finding and opinions to the CAAP Working Group to Conduct the Technical Review of the Program-Budget, for their information and consideration.

AUD-22/02– Judicial Facilitators Program

The objective of this audit was to assess whether expenditures of the Judicial Facilitators Program in Paraguay financed by the Spanish Fund for the OAS were made in compliance with GS/OAS regulations and the criteria established in the corresponding agreements with the donor. The audit period was from January 1, 2015, to February 28, 2018.

Our audit noted that disbursements analyzed were made in compliance with the GS/OAS policies and procedures for the request, approval, and processing of expenditures, however, we also identified in our statistically representative audit sample that, as per the supporting documentation available, there were some instances where:

1. Transactions did not appear to be admissible expenditures for the projects in scope.
2. Transactions where per diems were included in the payment structure of the contracts of local personnel whose responsibilities, according to the terms of reference, did not appear were required to travel.

While management disagreed with the audit observation - and the OIG acknowledges the difficulties for the current Program's management to address the OIG inquiries, as the program's Project Manager at that time has already retired after reaching the GS/OAS defined retirement age - the OIG still recommended to improve the supporting documentation/approval process of program expenditures.

AUD-22/03– CPR Compliance Audit

This audit was performed to address the mandate of Resolution AG/RES. 2971 (LI-O/21) Program – Budget of the Organization for 2022, section III, Provisions of an Administrative and Budgetary Nature, subsection 6, Human Resources which established the following:

To instruct the General Secretariat to review and update the comprehensive Human Resources Strategy for the Organization and to submit to CAAP by March 30, 2022, an updated implementation plan including a timetable for reaching milestones. The updated plan should also reflect the implementation of the new ERP, and that the Terms of Reference of CPRs financed by the Regular Fund or ICR Fund must be relevant to and within the Secretariat that finances their contract. Further, to instruct the Office of

the Inspector General to perform an annual review that is presented to CAAP, to ensure compliance.
[Emphasis added]

The audit included the contracts of CPRs initiated from **January 1 to June 30, 2022**, financed either by the Regular fund or the ICR fund.

Two recommendations emerged from our field work:

1. Our audit noted that for most cases (93% of the performance contracts reviewed) the terms of reference of CPRs financed by the Regular Fund or ICR Fund were accounted for within the Secretariat that financed their contract. However, we identified some exceptions to the latter, where consultants were providing their services to other Secretariat than the one that was financing their contract. The General Secretariat provided explanations for those exceptions.
2. Performance Contract Rules 6.1.2 requires that in those cases where services are provided free of charge by a volunteer, the Requesting Department Director and the Director of DHR shall certify in the supporting documentation that there is a bona fide need for the service and the contract is not, to the best of their knowledge, being used as a pretext for the principal purpose of obtaining a visa. Our audit noted 3 cases where such certification was not issued.

AUD-22/04– Inspections of Personnel Transfers, Internal and External Competitions, and Reclassifications Included in the Program-Budget 2022 –1st Semester 2022

The General Assembly through Resolution AG/RES. 2957 (L-O /20) – Annex II.9 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 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, 2022, to June 30, 2022**. The Department of Human Resources (DHR) provided the OIG with a list of **27 files/records** that covered personnel competitions, and reclassifications of posts. There were no staff transfers in the review period.

The main results of the audit were the following:

1. We observed one case that exceeded the 36 months grace period to take the Language Proficiency Examination.
2. As of June 30, 2022, there were three staff members receiving SDA payments for more than 18 months, which exceeds the time limit for receiving SDA defined in Staff Rule 103.7(e). The aging of months fluctuated between 20 to 24 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). It should be noted though that the total number of cases under this situation have reduced significantly.

IV. Investigations

In the January 1 to December 31, 2022, period, the OIG's Investigation Section (hereinafter OIG/INV) processed 11 investigative matters, four of which were completed. Of those received 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	Technical Area/Subject	Status as of 12/31/22
INV-20/01-A02	Alleged Sexual Harassment to Human Resources of the IACHR	Closed
INV-20/01-A03	Alleged Irregularities at the IACHR Executive Secretariat – Conflicts of Interest in Competitions	Closed
INV-21/01	Improper Hiring of CPR within the Judicial Facilitators Program in El Salvador	Closed
INV-22/01	Alleged False and Defamatory Accusations of Physical Battery	Closed
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 Irregularities at the IACHR Executive Secretariat - Use of GS/OAS Resources in CPR Hires & Senior Staff Assignments Without Competitions	In Process
INV-20/01-A05	Senior Staff Assignments Without Competitions	In Process
SR-22-02	Follow-Up of Alleged Assignment of Work to CPRs Without a Valid Contract	In Process
INV-22/03	Alleged Misconduct of Senior OAS Staff Member	Referred to the Permanent Council

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-20/01-A02– Alleged Sexual Harassment to Human Resources of the IACHR

On August 17, 2020, the OIG received a referral by the Office of the Secretary General (OSG) to investigate allegations of irregularities at the IACHR Executive Secretariat, including allegations of sexual harassment by an employee of that Secretariat.

Under an overarching investigation of five sub-themes at the IACHR, the OIG proceeded to undertake a formal investigative review of the specific harassment allegations, to include: 1) an assessment of the original complaints against the first Staff Member; and 2) the actions or inactions of this matter by the Staff Member's supervisor, considering his/her status as an area director or department head.

With respect to the first issue (the assessment of the alleged sexual harassment complaints against an employee of the IACHR), the OIG concluded that: From the pattern of behavior described in the complaints against the Staff Member and follow-up interviews with other participants, there was sufficient evidence to conclude that the former Staff Member engaged in conduct that made multiple individuals uncomfortable, behavior that twice triggered GS/OAS intervention by the Department of Human Resources.

As to the second issue under this formal investigation – the actions or inactions on the matter by the Staff Member's supervisor – the OIG concluded that: Despite a documented pattern of incidents and extracurricular events involving the Staff Member subject to the original complaints in 2019 and 2020, no evidence was found to infer that this staff member's supervisor did not act when informed about the 2019-2020 incidents. The evidence supported the conclusions that: 1) the Staff Member's supervisor and management team implemented initial instructions and recommendations involving the Staff Member, and 2) the supervisor complied when informed of a pending written follow-up action.

In line with the facts and circumstances identified in the report, the OIG considered that the GS/OAS actions taken to address the issues in this investigation were sufficient and therefore, no additional recommendations were made as a result of the formal investigative inquiries.

INV-20/01-A03– Alleged Irregularities at the IACHR Executive Secretariat – Conflicts of Interest in Competitions

On August 17, 2020, the OIG received a referral by the Office of the Secretary General (OSG) to investigate allegations of irregularities at the IACHR Executive Secretariat, including presumed conflicts of interest in staff member competitions for the professional staff category.

The findings established that the Staff Member neither identified nor declared any real, potential, or apparent conflicts of interests, as required by the Code of the Ethics of the General Secretariat of the

OAS (GS/OAS) when the Staff Member participated in the candidate competitions involving prior acquaintances. Specifically, the Staff Member did not abstain from nor recused himself/herself in competition processes involving any former colleagues, subordinates, and collaborators from his/her home country – where he/she served in various government agencies – and from a third country, where he/she served just prior to being selected for the IACHR position at the OAS.

The Code of Ethics' conflicts of interest section requires that any Staff Member involved in an internal “*administrative decision*” including “*participation on a committee to advise on the selection or promotion of another Staff Member...must assess whether his/her personal, financial, or professional relationships could create a conflict of interest that could likely compromise or appear to compromise, his/her ability to remain objective and/or impartial in participating in that process...*”

The OIG concluded that the party failed to adhere to the Code of Ethics of the GS/OAS by not disclosing the real, potential, and apparent conflicts of interest to the administration and/or superiors, and not recusing or abstaining from participation in the administrative processes. These failures constituted violations of GS/OAS rules and regulations. Based on these facts, findings and conclusions, the OIG provided specific recommendations for consideration by the Secretary General.

INV-21/01– Improper Hiring of CPR within the Judicial Facilitators Program in El Salvador

On July 14, 2021, a Department of Sustainable Democracy and Special Missions supervisor at the Secretariat for Strengthening Democracy (SSD) reported a possible case of alleged misconduct by a Staff Member assigned to the OAS National Office in El Salvador who allegedly maintained a romantic liaison with a CPR consultant he hired. The OIG had previously received a letter dated December 24, 2020, from the CPR consultant's spouse who also described a romantic relationship between the consultant and the Staff Member.

The OIG was presented with dozens of screenshots of social-media message exchanges between the consultant and her husband that clearly and convincingly show that there were ongoing romantic relations between the Staff Member and the consultant at the time of the latter's hire, and that both parties agreed beforehand, should they be confronted with the facts, to deny their relationship during the OIG investigative process. The cell phone numbers' ownership was confirmed as belonging to the consultant and her husband. Additionally, the OIG reviewed a photograph showing the consultant and Staff Member sitting at a public place with her arm entwined in his; when shown the photograph during the OIG interview, the consultant did not question its authenticity.

The evidence shows that it is highly probable that the Staff Member:

- Covered up the existence of a romantic relationship with the consultant at the time of her hiring, contravening the Code of Ethics of the Organization by submitting evidence with false content and breaching the OIG Investigation Protocol by failing to tell the truth under oath.
- Failed in his duty as an OAS official/Staff Member by not divulging to GS/OAS management and/or his superiors the real conflict of interest that existed at the time he arranged the hire of the consultant with whom he was romantically involved.

These actions and/or omission by the Staff Member – (i) the processing of the contract for the consultant without having disclosed a conflict of interest; and (ii) the direct supervision of the consultant and her products – constitute violations of the GS/OAS internal code.

Based on the testimony and evidence gathered, the OIG offered specific recommendations to the Office of the Secretary General as disciplinary measures.

INV-22/01– Alleged False and Defamatory Accusations of Physical Battery

On December 6, 2021, a staff member of the Department of General Services (DGS), filed a complaint requesting that the OIG open an investigation against an IBS employee (IBS is a firm who provides third party services to the GS/OAS) for False and Defamatory Accusations of “*Physical Assault*” and “*Workplace Harassment*” initially made by that contracted employee against him, related to an incident that occurred on December 8, 2016. The complainant emphatically denied the IBS employee’s statement that he had pulled him aggressively from the arm several meters. In addition, the complainant indicated he felt harassed at work by that person.

According to an IBS incident report, on December 8, 2016, at approximately 12:45pm in the west corridor of the GS/OAS Main Building (MNB), where the cafeteria is located, an altercation occurred between an IBS employee and the niece of the concessionaire in charge of the cafeteria. As a result of the altercation, and at the complainant’s request, IBS issued a warning suspending the IBS employee for a period of 3 days without pay.

From the testimonies collected, it is inferred that the complainant arrived at the cafeteria at the end of the altercation and intervened between both parties. There is evidence to support the conclusion that only the complainant, the IBS employee and the niece of the concessionaire were present at the time of the interaction. No video recording of the the incident is available, as the time lapsed exceeds the GS/OAS CCTV camera system’s retention period.

Due to the time that has elapsed since the incident (6 years), the contradictions among the interviewees, the fact that the direct witness of the incident, the niece of the concessionaire, refused to sign her sworn statement, added to the lack of the recording tapes, the OIG/INV concluded that the available evidence for the incident is not sufficient for making a conclusive determination about: 1) The interaction between the complainant and the IBS employee; 2) Whether there was physical contact or not; and 3) The intensity of said interaction if it had occurred,

Based on the foregoing, the OIG/INV closed the case due to the lack of evidence. The OIG recommended DGS to assess the feasibility of extending the retention period of the security camera system recordings for a period of at least 12 months, in line with the maximum time to file a formal complaint as per the GS/OAS Policy and Conflict Resolution System for Prevention and Elimination of All Forms of Workplace Harassment.

V. Status of Audit Recommendations

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

In the period from January 1 to December 31, 2022, a total of 25 high/medium priority audit recommendations were monitored, of which 11 were deemed as fully implemented. For the remaining 14 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) section (a) renewed through resolution – AG/RES.2985 (LII-O/22) Annex II. N°.15 of Program-Budget for 2023 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, 2022, the OIG staff completed the following training courses:

OIG Trainings from January 1- December 31 2022	Institution
UN-RIAS and Plenary RIAS Meetings	UN-RIAS
The IIA’s 2022 International Conference	The IIA
Ethical Issues in Not-for-Profits	AICPA
Scientific Basis of Body Language in the New Post-Pandemic Context	OAS
Code of Ethics and Conduct	OAS
Telework Fundamentals - Manager Training	OAS
2022 KnowBe4 Cybersecurity Awareness	OAS
Using the Phish Alert Button	OAS
Reid Technique of Investigative Interviewing & Positive Persuasion Not Law Enforcement	John Reid
Data Analytics: Tool and Techniques	USA Graduate School
Productivity Tips/ 7 Microsoft Word & Excel 2016/365	Udemy

The attendance led to the accrediting of **102.80** Continuing Professional Education (CPE) credits during the 2022 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 2023

The risk-based audit plan proposed for year 2023 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 2023 that resulted from our risk-assessment referenced above.

Proposed Audit Plan 2023

#	Code	Subject	Proposal Basis
1	AUD-23/01	GS/OAS Cybersecurity	OIG Risk Assessment
2	AUD-23/02	Inspections of Personnel Transfers, Internal and External Competitions, and Reclassifications Included in the Program-Budget 2022 - 2nd. Half	General Assembly Mandate
3	AUD-23/03	Travel Expenses	GS/OAS Request/OIG Risk Assessment
4	AUD-23/04	Assets Maintenance	OIG Risk Assessment
5	AUD-23/05	Expenditures ‘Approval Process	OIG Risk Assessment
6	AUD-23/06	Inspections of Personnel Transfers, Internal and External Competitions, and Reclassifications Included in the Program-Budget 2023 - 1st Half	General Assembly Mandate

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Inspector General