

**ANNUAL REPORT OF THE OFFICE OF THE INSPECTOR GENERAL  
FOR THE PERIOD JANUARY 1 TO DECEMBER 31, 2005**

**Annual Report of the Inspector General**

**January 1 to December 31, 2005**

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## **I. INTRODUCTION**

Pursuant to Article 119 of the General Standards for the operations of the General Secretariat, I hereby submit for consideration of the Permanent Council the annual report on auditing activities, completed by the Office of the Inspector General (OIG) during the calendar year ended December 31, 2005. The report makes reference to the proposals made by the Board of External Auditors and the adequacy of resources, including the level of staffing allocated to the Office of the Inspector General.

## **II. GENERAL INFORMATION**

### **A. Mandate**

In accordance with Article 117 of the General Standards, the Secretary General has established appropriate internal auditing procedures to verify compliance with standards and regulations in force, especially through systematic and selective examination of official transactions and operational procedures related to the resources administered by the General Secretariat. It is the General Secretariat's policy to maintain an efficient and independent internal audit system to assist the Secretary General and the governing bodies in monitoring both proper fulfillment of the responsibilities of the various levels of management with respect to the General Secretariat's programs and resources and adherence to the legal system governing the General Secretariat.

Executive Order No. 95-05 issued by the Secretary General on May 8, 1995 established the Office of the Inspector General as the dependency responsible for applying internal auditing procedures, performing the related functions and also provided the declaration of responsibility, purpose and authority with respect to internal audits and the composition of the Office of the Inspector General. The purpose of the Office of the Inspector General is to advise and assist the Secretary General and through him the Assistant Secretaries, directors and other General Secretariat supervisory staff in the proper discharge of their responsibilities by providing them with appropriate analyses, evaluations, investigations, recommendations and comments on the activities reviewed. Specifically, the Office of the Inspector General is responsible for ensuring systematic review of internal management and accounting controls, for assisting in strengthening controls and improving the efficiency of all GS/OAS departments, offices, programs, divisions, units, activities and projects, both at Headquarters and in the Member States.

In accordance with the Standards for the Professional Practice of Internal Auditing, internal auditing is an independent, objective assurance and consulting activity designed to add value and improve the Organization's operations. The internal audit function provides an ongoing program for appraising performance, maintaining financial integrity and measuring compliance with operational regulations, policies and procedures, safeguarding of assets, economy and efficiency in the use of resources, as well as effectiveness of program and project management for achieving desired objectives. Internal audit assists in detecting and correcting conditions that pose unnecessary risks, identifies opportunities for improvement and helps the Organization achieve objectives, while keeping risks within tolerable limits.

The OIG dedicates its efforts towards assisting the Member States and the General Secretariat in achieving responsible administration of resources, as well as creating an atmosphere of accountability, transparency and improved performance in the execution of OAS programs. Auditing activities are undertaken to determine whether the functions of planning, organization, management, documentation, accounting, custody and control of resources are carried out efficiently, effectively and economically and in accordance with:

- i) established instructions, policies, standards, regulations, manuals, procedures and other administrative provisions and
- ii) the Organization's overall aims and the highest standards of administrative practice.

The OIG reports on the adequacy and effectiveness of the system of internal controls within the General Secretariat, including the integrity of financial information, compliance with directives for administering OAS programs, the effectiveness of program and project management according to the terms of signed agreements, efficiency and effectiveness of the OASES computerized system, security and application controls and safeguarding of assets. OIG efforts are both proactive and reactive and activities are carried out to provide reasonable assurance to the Member States regarding the efficiency and effectiveness of the use of GS/OAS resources.

Audit reports identify the strategic initiatives used by the OIG and recommendations are provided to correct identified weaknesses, assist the Organization in mitigating exposure to risks and improve accountability and performance throughout the General Secretariat. The OIG evaluates elements of internal controls against identified risks within the General Secretariat including organizational structure, standards of business and the risk thereof in programs or operations. In accordance with the General Standards, audits are conducted with special emphasis on the proposals of the Board of External Auditors, particularly regarding the need to concentrate on high risk areas. The OIG also provides consulting services to various Department Directors and supervisors of the General Secretariat at their request or as an observer at GS/OAS meetings on internal control matters related to operational processes, emerging issues, proposed organizational restructuring and planned changes to business processes.

Executive Order 05-08 was issued on April 14, 2005 and outlines the General Secretariat's policy for encouraging the reporting of financial and administrative misconduct and protection from retaliation for whistleblowers, informants and witnesses. All matters brought to the attention of the Inspector General for investigation are evaluated against known information for credibility and the impact on internal controls. Matters referred to the OIG in 2005 that posed an inherent risk to the internal controls of the General Secretariat or anomalies identified in existing rules and policies were investigated for appropriate action.

OIG enjoys full technical autonomy and the broadest possible managerial autonomy.

## **B. Quality of Work**

All professional staff members of the Office of the Inspector General are members of the Institute of Internal Auditors. The OIG ensures the quality of its work by performing its duties in accordance with the provisions of its mandate, the rules and directives of the General Secretariat and the Standards for the Professional Practice of Internal Auditing approved by the Institute of Internal Auditors. Internal Auditing Standards govern the independence, proficiency, objectivity and diligence of the OIG, the scope and performance of the internal auditing work and the professional care to be applied in carrying out auditing services.

## **C. Process for Audit Reports and Implementation of Recommendations**

In accordance with Executive Order No. 95-05, the Inspector General submits reports of audit findings and recommendations to the Secretary General. Findings and recommendations from approved audit reports are transmitted to senior management by the Secretary General. Ex. Order 95-05 also provides that when findings deal with matters and suggestions of lesser importance, the Inspector General shall communicate those findings directly to the supervisors concerned. Recommendations are provided for promoting economy, efficiency and effectiveness in General Secretariat operations and to assist all levels of management in the prevention or detection of fraud and abuse. Executive Order No. 95-05 provides that, within 30 days following the receipt of the report transmitted by the Secretary General, managers are expected to ensure that appropriate corrective action is taken or planned with regard to the recommendations made or the deficiencies reported by the Inspector General. OIG recommendations are directed at contributing to better management, more accountability, and improved transparency and are rated as High, Medium and Low risk. High risk recommendations are considered to have the most far-reaching consequences for the Organization's performance as their implementation would result in better productivity, workflow and program effectiveness and may require recovery of amounts due to the Organization. The Inspector General is responsible for reporting to the Board of External Auditors on the issuance of all reports submitted to the Secretary General.

The implementation rate for approved recommendations is a meaningful factor in the determination of the success of the auditing services provided by the OIG. The monitoring of the actions taken in implementing recommendations is critical in determining the impact of the OIG on the General Secretariat and in measuring improvements. In order to determine the action taken on deficiencies reported in audit reports, the Office of the Inspector General has successfully established a system for tracking actions taken by the General Secretariat in implementing recommendations. This tracking system evaluates the effectiveness of the action taken in the implementation of recommendations and reports generated by this system are provided to the Board of External Auditors during their annual review.

OIG efforts include consultations during internal audits, distribution of draft reports for comments prior to submitting the final report to the Secretary General for approval, discussions on current and proposed operational activities and business processes and review of operational procedures prior to their distribution. The OIG also observes some meetings of the Permanent Council and its Working Committees, including the Committee for Administrative and Budgetary Affairs (CAAP), as well as meetings of the General Secretariat that may impact internal controls.

Those proactive efforts performed by the OIG are intended to facilitate and encourage open communication with the General Secretariat and have not only enhanced the effectiveness and impact of internal audit activities, but have significantly contributed to the strengthening of internal controls throughout the General Secretariat. The OIG continues to provide a consistent, constructive and continuous positive impact on the overall efficiency and effectiveness of the GS/OAS.

Cooperation between the OIG and the GS/OAS, including the Department of Legal Services, has improved through consultations related to issues of concern on high risk operational activities, ongoing investigations, proposed implementation of new operational procedures or amendments to existing procedures and OIG participation as observer at various GS/OAS meetings.

### **III. SUMMARY OF AUDIT ACTIVITIES**

#### **A. Completed Audits**

During the period January 1 to December 31, 2005, the OIG performed five audits and two investigations that focused on operational and compliance activities. The five audits were related to operational processes performed in the Member States. All reports submitted by the Inspector General were approved by the Secretary General.

The audits completed in 2005 included examination of the operations and activities of the GS/OAS Offices in Bahamas, Bolivia, Peru, Saint Kitts and Nevis, as well as review of fourteen selected projects executed in those offices. The operations and records of the Mine Action program activities carried out in Peru were also examined. OIG review of projects included evaluations and examinations of expenditures and project reports, as well as the efficiency and effectiveness of the management of those projects to determine whether objectives were achieved in a cost effective manner. Two investigations were completed in 2006 regarding (1) unpaid and unrecorded charges for 2004 building maintenance and related services, and (2) alleged fraudulent use of cellular phones assigned to various staff members of the Office of Conferences and Meetings (OCM) and the termination of cell phone service in that area.

#### **B. Recommendations**

The impact of OIG activities on the General Secretariat is significant as recommendations are directed at raising fiscal awareness among staff members, compliance with OAS directives, recovery of amounts owed to the Organization and a heightened awareness of the need for maintaining effective internal controls. The results of the audit activities carried out by the OIG provided thirty-eight recommendations for the continuous improvement of programme performance, responsible administration of resources and management accountability. The thirty-eight recommendations were categorized as twenty-five **HIGH-RISK**, twelve **MEDIUM-RISK** and one **LOW RISK**. High risk recommendations are issued to provide improvements in administrative and operational processes with a view to improving accountability, proper recording of OAS assets, better internal controls, transparency and effectiveness and effective

management of resources. High Risk recommendations also include those recommendations that require recovery of amounts due to the OAS.

In general the audits of the GS/OAS offices in the Member States indicated that there is need for strengthening internal controls in those offices and that relevant training should be provided on a systematic basis. Of the thirty eight recommendations, twenty addressed the need for improvements to operational efficiency and effectiveness, strengthen accountability and performance and compliance with OAS directives. Four recommendations required written procedures, four required recovery of funds due to the Organization, four addressed the need for compliance with the competitive bidding process and three recognized the need to update the inventory records. In addition, three recommendations were provided for disciplinary action against staff members.

### **C. GS/OAS Comments to OIG draft audit reports**

The Member States, the Secretary General and the Board of External Auditors rely on the OIG as an ongoing safeguard for maintaining effective internal controls. The internal audit function provides ongoing reliable information that is useful for appraising performance, maintaining financial integrity and measuring compliance with policies and procedures. The effectiveness of the internal audit function depends on managers' acceptance of their responsibility for established controls, as well as for the timely implementation of recommendations issued from the findings of audit reports. The success and usefulness of the audit function depends on the value and importance senior management places on that function and the way it is integrated into GS/OAS operational activities. Effective audit trails control the quality of the transactions, demonstrate managers' accountability for the tasks assigned and are essential to the OIG in determining the timeliness of the audit.

The OIG continues to discuss audit findings and recommendations with senior program managers at a final exit interview in an effort at providing explanations of the findings, rationale for the conclusions and recommendations and obtaining agreement with the findings, as well as consensus in the method of implementation of the recommendations in a cost effective manner. This methodology and the submission of the draft report for comments not only ensure the effectiveness of the OIG function but also confirm that audit findings and recommendations are communicated to senior management before submission to the Secretary General. In several cases weaknesses were corrected prior to finalizing the audit report and the OIG takes all comments into consideration in finalizing the audit reports prior to submission for approval. OIG has observed that this practice allows for greater transparency, acceptance of audit findings and timely implementation of recommendations.

The Inspector General continues to maintain a professional and effective working partnership with managers of the various areas of the GS/OAS to ensure the satisfactory and timely implementation of recommendations to correct those weaknesses that inhibit organizational efficiency and effectiveness.

#### **D. Audit follow-up and tracking of implementation process for recommendations**

The successful implementation rate of recommendations issued by the OIG is a positive factor in determining that OIG services have had a consistent and positive impact on the Organization's overall efficiency and effectiveness. The OIG system of tracking actions on recommendations provides systematic follow up action in compliance with the requirements of Executive Order 95-05. The Board of External Auditors relies extensively on the reports generated by that system in its annual review of the effectiveness and implementation of audit recommendations. This system also provides valuable information in planning future OIG work programs. Combined GS/OAS and OIG efforts have contributed significantly towards the achievement of clean audit reports from the Board of External Auditors for all dependencies of the General Secretariat for the 2005 financial statements.

I am pleased to report that as of June 2006, fifty-nine (97%) of the sixty-one recommendations that were issued for 2004 were implemented. Two systems related recommendations issued in 2004 are still in various stages of implementation and the expected completion date is December 2006. Thirty-three (87%) of the thirty-eight recommendations issued in 2005 were implemented by June 30, 2006. Five (13%) of the thirty-eight recommendations issued in 2005 related to the need for improvements in operational efficiency and controls and are still outstanding. Two of those 2005 recommendations are considered High Risk and relate to the need to revisit the mechanism utilized for local coordination for the Demining Program in Peru and compliance with the Field Financial Manual.

The Inspector General is pleased with the successful rate of implementation demonstrated by the GS/OAS and the timeliness in reporting on actions taken for compliance. The OIG greatly appreciates the continuing efforts and cooperation of the General Secretariat towards overall efficiency and effectiveness.

#### **E. Type of Audit**

2005 completed audit activities are listed in Annex 1 and Annex 2 according to technical areas and four of those audits focused on review of operational activities in the Offices of the General Secretariat in the Member States. The other audit evaluated compliance with the Comprehensive Action against the Antipersonnel Mines program (AICMA) agreement between the OAS and the Government of Peru. Operational audits not only review records and supporting documentation but also recommend actions which lead to more efficient operations, improvements in management and accounting controls, reduction in costs and prevention of losses. Compliance audits evaluate the GS/OAS performance with regard to requirements from project agreements with donors.

## F. Audit Coverage

The planning methodology of the OIG ensures that high-risk areas receive primary focus and consequently, this approach allows the Inspector General to better prioritize the use of limited resources. The 2005 audit activities were directed towards operations with the highest degree of risk and those with the greatest potential for increasing efficiency, economy and effectiveness within the General Secretariat, as well as the operations of four member states and the Demining Program in Peru.

## G. Work in Process

OIG commenced the following audit activities during 2005 and those reports will be finalized during 2006:

### 1. Audits

- GS/OAS Office in Ecuador
- Inter-American Children's Institute in Uruguay
- Performance Contracts AG/RES 2059 (XXXIV – O/04)

CPR costs are significant (almost \$20M in 2005) and indicate GS/OAS reliance on this mechanism for providing services. The CPR process has been centralized in the Department of Human Resources to ensure compliance with GS/OAS directives and to maintain uniform fee structures in relation to the nature of services to be provided. In keeping with the OIG policy of discussing findings during the audit process, corrective action taken by the GS/OAS has addressed some of the weaknesses identified by the OIG. In addition to an improved format of the CPR report that is submitted to the Member States, the following new procedures have been approved and distributed for the CPR process:

- Ex. Order 05-4 Corr. 1
- Admin. Memo 111 Rev. 3
- Admin. Memo 110 Rev. 1
- Overhead - AG/RES 2059 (XXXIV – O/04)

Audit activities determined that the system of charging overhead fees to the various areas of the GS/OAS is inconsistent and irregular. The Board of External Auditors recommended the preparation of an overhead cost analysis that identifies all administrative and oversight costs in order to develop an enforceable and consistent mechanism. As part of the audit procedures, OIG is coordinating efforts with the Department of Budgetary and Financial Services to address the recommendations of the Board of External Auditors.

A Committee on Resource Mobilization has been established (Executive Order 05-14 Corr. 1) and is working on a new Executive Order to establish a standard GS/OAS policy for charging Overhead on Specific Funds.

2. Investigations

- Four FEMCIDI projects were referred by the IACD for investigation of disbursements processed after the approved project deadlines.
- Investigation of the 2005 cost of \$2M in Fellowships awarded in excess of the approved Regular Fund Budget that was reported by the former Director of the Office of Scholarships, Training and Information Technology for Human Development.
- Investigations of fraudulent disbursement activities in the GS/OAS Office in Honduras.

#### **IV. 2006 Work Plan**

Executive Order No. 95-05 requires that audit activities are directed towards operations with the highest degree of risk and/or those with the greatest potential for increasing efficiency, economy and effectiveness. OIG is also required to perform systematic and selective audits of all operations in accordance with a long term cyclical plan that ensures complete auditing of the General Secretariat within an appropriate time period and to place emphasis on the proposals of the Member States, as well as those provided by the Board of External Auditors. The 2006 audit work program concentrated on many of the financial and management issues identified in the 2005 audit report of the Board of External Auditors. The requirement to direct audit activities towards operations with the highest degree of risk necessitates ongoing review of the annual work plan for appropriate adjustments when necessary.

The 2006 Work Plan (*See Annex 3*) has taken into account the Inspector General's concerns related to internal controls and operational processes which have been conveyed to the Board of External Auditors. Some of those concerns are:

- OASES System - data integrity, data security and flexibility of the OASES system to meet users reporting needs, as well as the need for more effective training and communication with technical areas. In the opinion of the OIG, decisions based on data derived from the OASES may have a financial impact and may also determine the quality, quantity and timeliness of services provided by the General Secretariat to Member States and donors.
- Generic Vendors - excessive use of generic vendors and the internal control environment in the GS/Offices in the Member States. Audits of those offices have identified that in

general, internal controls need to be strengthened in those offices. Effective and systematic training in operational processes, including the OASES, should be considered for several offices, particularly where there have been recent changes in personnel.

It should be noted that the Secretariat for Administration and Finance has issued Memo dated 2/15/06 from the Office of Procurement and Facilities Management Services that provides guidelines for transitioning the use of Generic vendors. In addition, the Department of Budgetary and Financial Services has scheduled systematic visits to the Offices in the Member States for training in 2006.

- Audits of project funded by Specific Funds .

Income from specific funds increased from almost \$52M in year 2001 to \$112M in year 2004 but decreased by 34 per cent to almost \$75M in 2005. According to the report of the Board of External Auditors, Specific Funds expenses have increased 91% since 2001 ranging from \$43M in 2001 to almost \$83M in 2005, while Regular Fund expenditures amounted to \$78M in 2005.

In 2005 the Board of External Auditors reaffirmed its recommendation that, given the projected increase in specific funds and projects at OAS, GS/OAS work to include a specific provision in project agreements to ensure that OIG receives the necessary funds to perform required audits.

## **V. ACTIVITY REPORTS**

A summary of audit activities for the calendar year ended December 31, 2005 has been submitted to the Permanent Council in accordance with Article 119 of the General Standards and Executive Order No. 95-05 of May 8, 1995.

## **VI. OIG PARTICIPATION AT MEETINGS**

During 2005, the Inspector General and staff members of the OIG participated as observers in various committee meetings and working groups of the General Secretariat, including the Contract Awards Committee, the Committee for Disposal of Surplus and/or Obsolete Assets (COVENT) and the Publications Board Committee. During 2005 the Inspector General held discussions with Department Managers on a consulting basis, thus contributing strategic value for the achievement of objectives, improved internal communication and coordination and a satisfactory internal control environment within the General Secretariat. This proactive consulting approach effectively contributes to the OIG's function as an essential continuing safeguard in assessing and maintaining an effective internal control environment and also assists staff and managers in improving performance, accountability and financial management.

## VII. STAFFING

### 1. Regular Fund Posts

The resources available for the operational activities of the Office of the Inspector General are primarily provided in the Program Budget of the Regular Fund. The 2005 and 2006 Regular Fund Program Budget provides the following positions:

- 2005 - One P05 position, two (P03) positions and one G6 Junior Auditor position

The P05 position is vacant following the retirement of the incumbent .

- 2006 - A new P3 Auditor position was approved in the 2006 Program Budget but has not been filled.

-The G06 position was reclassified to a P01 in 2006 to recognize the duties that are performed by the individual.

-The Inspector General's proposal to utilize the funds assigned to the P05 post for creating two posts has been approved by the Secretary General. Consequently, OIG staffing for audit activities paid by the Regular Fund will be increased to five as follows:

- P03 Auditor - Three
- P02 Junior Auditor - One
- P01 Auditor Trainee - One

### 2. Performance Contractors

The Regular Fund provides resources for contracting audit services to supplement the staffing positions provided by the Regular Fund Program Budget. The use of the CPR mechanism to provide ongoing, non-specialized auditing services does not provide institutional memory and delays the completion of those audit services for a number of reasons, including the need for a learning period to allow the new contractor some time to be familiar with the unique procedures, policies and mandates of the GS/OAS.

### 3. Audits of projects funded by Specific Fund

In 2005 the Board of External Auditors reaffirmed its recommendation that given the projected increase in specific funds and projects at OAS, GS/OAS work to include a specific provision in project agreements to ensure that OIG receives the necessary funds to perform required audits. In 2005 the OIG received Specific

Funds in the amount of \$69K to assist in auditing activities related to specific fund projects.

The Administrative Assistant in the OIG is funded from the overhead paid to the GS/OAS for administrative and technical costs from Specific Funds

The OIG is subject to the austerity measures that are currently in force in the General Secretariat and for a number of years both the Board and the Inspector General have expressed concern for OIG staffing resources. The lack of adequate resources for its strategy initiatives continues to present difficulties to the OIG for maintaining significant audit coverage throughout the General Secretariat, as well as review of projects administered by the GS/OAS. Inadequate resources not only prevent the OIG from adequately responding to the GS/OAS audit needs, but also restrict the timely issuing of reports and performing timely and systematic follow up.

In the 2005 audit report the Board of External Auditors addressed the need for additional resources for the OIG and recommended that the Inspector General's request for additional resources be given priority and favorable consideration. The Inspector General makes optimum use of available resources to accomplish results that add value to the service provided to the GS/OAS and the Member States.

In the opinion of the Inspector General there is an urgent need to give consideration to strengthening the OIG with adequate resources to enhance the effectiveness and impact of internal audit activities of specific funded projects and also provide adequate audit coverage of GS/OAS operational activities.

## **VIII. INDEPENDENCE**

The Inspector General reports directly to the Secretary General and is governed by the Articles of the General Standards for the operations of the General Secretariat, Executive Order No. 95-05 and Budgetary and Financial Rules and Procedures, as well as other OAS directives.

The internal audit function is a management control that operates by measuring and evaluating the effectiveness of other management controls. In order to ensure objective analysis of facts and impartiality of judgment, the OIG does not take part in operating procedures or perform day to day functions related to operational processes, except with regard to their review and evaluation. The Inspector General and OIG staff members enjoy full, free and unrestricted access to all functions, activities, operations, records, properties and staff of the General Secretariat, as may be considered necessary for planning and performing any audit action considered necessary for fulfilling its mandate. The Inspector General has complete independence in planning audit programs and in all audit activities. The operational independence of the OIG requires that audits be conducted in a professional manner. Despite its operational independence the OIG operates as an essential component of the General Secretariat and provides objective and useful information regarding the achievement of goals and objectives to the Member States, as well as the Secretary General.

## **IX. RECOMMENDATIONS OF THE BOARD OF EXTERNAL AUDITORS**

The Board of External Auditors issued unqualified “clean” opinions for the 2005 financial statements of the entities of the General Secretariat and stated that it is satisfied with the progress made by the General Secretariat and the OIG in implementing the recommendations, despite limited resources. The Board also stated that the status and role of the OIG are important to the Board since the OIG is an essential continuing safeguard to assess and maintain the internal control environment.

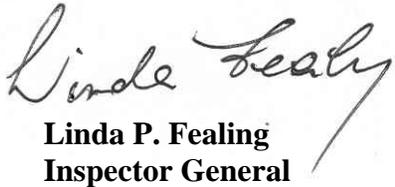
The Inspector General continues to address the concerns expressed by the Board and reviews those areas of concern to the extent of available resources.

### (1) Training and Continuing Professional Education Credits

In the report of the 2005 Financial Statements the Board of External Auditors reaffirmed its recommendations of prior years that sufficient funding be available to allow OIG staff to attend training to meet the required minimum annual continuing professional education credits. All professional staff members of the Office of the Inspector General are members of the Institute of Internal Auditors. OIG professional staff members continue to attend continuing education training within available resources to satisfy professional continuing education credits.

### (2) Other

The Board of External Auditors commented in its 2005 report on the audit coverage, staffing, independence, follow up of recommendations issued by the Office of the Inspector General, as well as the need for funding for Peer Review.



**Linda P. Fealing**  
**Inspector General**

**June 30, 2006**

## ANNEX 1

	<b>General Secretariat of the Organization of American States</b>	
	<b>Office of the Inspector General</b>	
<b>SG/OIG</b>	<b>List of Audits performed in 2005</b>	<b>Audit Type</b>
1	GS/OAS Office in Peru and selected projects	Operational
2	Action Against Antipersonnel Mines Program in Peru	Compliance
3	GS/OAS Office in Bolivia and selected projects	Operational
4	GS/OAS Office in Saint Kitts and selected projects	Operational
5	GS/OAS Office in Bahamas and selected project	Operational
	<b>Investigations</b>	
01/05	2004 Unpaid Building Maintenance and Other Related Expenditures	
02/05	Loss of Cell Phone by staff members of the Office of Conference and Meetings	

## ANNEX 2

<b>General Secretariat of the Organization of American States</b>		
<b>Office of the Inspector General</b>		
<b>2005 Audits and Investigations by Technical Area</b>		
<b>Technical Area</b>	<b>Audits and Investigations</b>	<b>SG/OIG/AUDIT/</b>
<b>Chapter 4</b>	Action Against Antipersonnel Mines Program in Peru	02/05
<b>Chapter 6</b>	GS/OAS Office in Peru	01/05
	GS/OAS Office in Bolivia	03/05
	GS/OAS Office in Saint Kitts	04/05
	GS/OAS Office in Bahamas	05/05
<b>Chapter 8</b>	2004 Unpaid Building Maintenance and Other Related Expenditures	Inv. 01/05
	Loss of Cell Phone by staff members of the Office of Conference and Meetings	Inv. 02/05

## ANNEX 3

<b>General Secretariat of the Organization of American States</b>		
<b>Office of the Inspector General</b>		
<b>2006 Audit Work Plan</b>		
<b>Audit</b>	<b>Technical Area/Subject</b>	<b>Last Audit</b>
1	Inter-American Children's Institute (IIN)	2002
2	Operations and Internal Controls in the Trade Unit and Selected Projects	1998
3	Performance Contracts Mechanism	2001
4	Overhead – Specific Fund contributions for technical supervision and administrative support	-
5	OASES Applications	2002
6	Procurement Process Related to Generic Vendors	-
7	GS/OAS Office in Suriname and Selected Projects	2002
8	GS/OAS Office in Guyana and Selected Projects	2001
9	GS/OAS Antigua & Barbuda and Selected Projects	2000
10	GS/OAS Barbados and Selected Projects	2000
11	GS/OAS Venezuela and Selected Projects	-
12	GS/OAS Guatemala and Selected Projects	2000
13	GS/OAS Nicaragua and Selected Projects	1998
14	GS/OAS Belize and Selected Projects	2001
15	Selected Projects executed in Argentina	2002

