

Activity Report of the Office of the Inspector General
for the Period from January 1 to June 30, 2017

This report is presented in compliance with Article 122 of the
General Standards to Govern the Operations of the General Secretariat
Prepared by the General Secretariat of the Organization of American States

Office of the Inspector General

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September 20, 2017

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

OIG-IG-17-07

Excellency:

I have the honor to submit to you the Activity Report of the Office of the Inspector General for the period January 1 to June 30, 2017.

I submit this Activity Report to you, for forwarding to the Permanent Council, in accordance with the provisions of Article 122 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 Ascencio
Inspector General

Encl.

Activity Report of the Office of the Inspector General for the Period from January 1 to June 30, 2017

I. Summary

The activities of the Office of the Inspector General (OIG) are conducted in accordance to Chapter IX -Advisory Services, Auditing, and Fiscal Control- of the General Standards to Govern the Operations of the General Secretariat (General Standards), and Executive Order No. 95-05. These dispositions establish the function of internal audit that assists the Secretary General and the Governing Bodies in monitoring the proper fulfillment of the responsibilities of various levels of management with respect to the programs and resources of the General Secretariat (GS). The objective of the OIG is to ensure the systematic revision of the operational procedures and financial transactions at Headquarters, as well as in the offices in Member States.

This report is submitted in conformity with Article 122 of the General Standards. It covers the activities of the OIG from January 1 to June 30, 2017. During this period, the OIG:

- Worked on completing all pending 2016 activities, including the audit of the Department of Procurement Services – **Travel of Non-OAS Employees**. This audit was in the reporting phase as of June 30.
- Initiated **three audits** from the 2017 work plan:
 - Department of Procurement Services – **GS/OAS Credit Card Payment Process**
 - SEDI Department of Sustainable Development – **La Plata Basin Project**
 - SEDI Department of Economic Development - **Cultural Heritage Phase II Project**
- Completed a follow-up audit requested by the Office of the Secretary General:
 - OIG/REVIEW-17/03: Judicial Facilitators Program

Two recommendations were issued as a result of this follow-up audit.

- Received **12 matters** for investigation:
 - SG/OIG/INV/17/01: US Tax Reimbursement Fraud/Misappropriation
 - SG/OIG/INV-PR-17/02: OAS Scholarship Debt Collection Practices
 - SG/OIG/INV-PR-17/03: MACCIH Alleged Workplace Harassment I
 - SG/OIG/INV-PR-17/04: MACCIH Alleged Workplace Harassment II
 - SG/OIG/INV-PR-17/05: IACHR Complaints
 - SG/OIG/INV-PR-17/06: Spain Agency Partnership Memorandum of Understanding
 - SG/OIG/INV-17/07: Whistleblower Protection/Retaliation
 - SG/OIG/INV-PR-17/08: MAPP Issues Complaint
 - SG/OIG/INV-PR-17/09: DFS Workplace Harassment
 - SG/OIG/INV-PR-17/10: DLS Misconduct Complaints
 - SG/OIG/INV-PR-17/11: DOITS Workplace Harassment
 - SG/OIG/INV-17/12: MACCIH Whistleblower Complaint

Of the 12 cases, one was closed following a full investigation and two were closed at the preliminary review phases. The rest remained pending as of June 30, 2017. Thirteen recommendations were issued as result of the completed preliminary reviews and investigations.

- Received two special assignments/projects requested by the Office of the Secretary General:
 - OIG/REVIEW-17/01: Staff Member Criminal History Follow-Up*.
 - OIG/REVIEW-17/02: OAS 401(m) Plan Contracts Due Diligence Review

From those assignments/projects the OIG/REVIEW-17/02 was completed resulting in the issuance of nine recommendations/proposals to address the findings/internal control weaknesses noted. The project OIG/REVIEW-17/01 remained in progress as of June 30, 2017.

- Carried over the following investigation matters from 2016:
 - OIG/INV-PR- 16/03: DHR Workplace Harassment
 - OIG/INV-PR-16/05: Contract Irregularities
- Also carried over a special assignment/project requested by the Office of the Secretary General in 2016:
 - OIG/REVIEW-16/01: Due Diligence Review of Contracts with Third Party.
- Last but not least, the OIG staff continued the process of conducting follow-up on the pending recommendations and made presentations to the Committee on Administrative and Budgetary Affairs (CAAP) in that regard.

II. Mandate

Article 117 of the General Standards states as follows: *“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, the Secretary General shall issue an Executive Order regulating such activities, in accordance with these General Standards, with the Permanent Council duly apprised.”*

Executive Order No. 95-05 issued by the Secretary General on May 8, 1995 established the OIG as the dependency responsible for applying internal auditing procedures and performing related functions, and also provided the declaration of responsibility, purpose and authority with respect to internal audits, investigations and the composition of the OIG. The purpose of the OIG is to advise and assist the Secretary General and, through him, the 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. The OIG is responsible for performing a systematic review of internal management and accounting controls, for assisting in the strengthening of internal controls and for issuing recommendations to improve and

* This investigative assignment, which was initially closed at the preliminary review phase in 2016, required additional re-examination actions, including due diligence, access to public records and interviews with Courthouse personnel

promote economy, efficiency and effectiveness of operations in the General Secretariat. The OIG also provides recommendations to assist all levels of management in improving or establishing internal controls to prevent or detect fraud, waste and abuse.

Executive Order No. 14-03, 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 revamped 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 use of the OIG Hotline is also effective in providing 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.

The International Professional Practices Framework, promulgated by the Institute of Internal Auditors (IIA), defines internal auditing as *“an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.”*

In accordance with the General Standards, audits are conducted with special emphasis on the proposals of the Board of External Auditors (BEA or Board) and the political bodies of the General Secretariat, particularly regarding the need to concentrate on areas of high risks.

III. Training

The OIG continues to make training an important part of staff development in order to maintain or augment their skill levels and ensure that they are adequately prepared to meet the Organization needs. During the period January – June 2017, one OIG CPR obtained his certification as a fraud examiner (CFE). In addition, the OIG purchased the “Fraud Examination Certification” software for the OIG investigator.

Furthermore, during the third quarter of 2017, OIG staff is scheduled to attend 3 training events encompassing subjects such as analysis techniques for auditors, use of metrics to assess performance and performing an effective quality assessment and improvement program (QAIP).

IV. Audit Activities

From January to June 30, 2017, the OIG worked on completing all pending 2016 audits. The last audit of the 2016 work plan – Audit of Travel Expense of Non-OAS Employees – was in the final reporting phase. During that period, the OIG also initiated three audits from the 2017 work plan. One of those audits is in the fieldwork phase; and the other two are in the planning phase. Moreover, the OIG addressed within its audit activities a special assignment/project requested by the Office of the Secretary General.

Audit Activities Carried over from 2016

Audit SG/OIG/AUD-03/16 – Department of Procurement Services –Travel Expenses of Non-OAS Employees.

Objectives and Scope:

- Determine whether the activities related to official travels of Non-OAS employees were carried out during the scope period in compliance with established GS/OAS rules and regulations and other applicable guidelines and directives
- Evaluate internal controls related to: (1) approving and recording travel expenses of the “Non-OAS Staff Members” official trips; and (2) reconciling the corresponding cash advances made to these travelers as Per-diems, as necessary.

The objectives also included following up on recommendations issued in previous travel audits to this category of travelers. This audit covered primarily the period from January 1, 2014 to September 30, 2016. As of June 30, 2017 this audit was in its reporting phase.

Audits Initiated from the 2017 Work Plan

Audit SG/OIG/AUD-01/17 - Department of Procurement Services – GS/OAS Credit Card Corporate Program

Objectives and Scope:

- Verify whether credit card transactions were properly authorized in accordance to GS/OAS rules, rules and regulations
- Verify whether adequate control procedures have been implemented and are being followed with regard to credit card purchases

The objectives also included: (1) verifying whether the process for obtaining corporate benefits for the purchases made with the credit cards and the procedures for the administration and redemption of the points, rebates and rewards generated by the corporate credit card (s) are adequate; and (2) following up on issues noted and recommendations made in previous audits related to the GS/OAS corporate credit card (s), as necessary.

The audit scope covered primarily credit card transactions for purchases made from January 1, 2015 through December 31, 2016. As of June 30, 2017 this audit was in its field work phase.

Audit SG/OIG/AUD-04/17 - Executive Secretariat for Integral Development (SEDI) Department of Sustainable Development – La Plata Basin (Project No. SDU- ES/132)

Objectives and Scope:

- Verify whether the project’s activities carried out during the audit scope period were in compliance with established GS/OAS rules and regulations, including the Budgetary and Financial Rules and Administrative Memorandum No. 125 (Financial Handbook for Specific Funds Projects), Donors’ Agreements, as well as other applicable guidelines and directives.
- Evaluate internal controls surrounding the project’s execution for the period, including:
 - 1) Financial transactions: How they were initiated, authorized, processed and recorded in OASES during the period under review.
 - 2) Procedures for recruiting projects’ personnel.

- 3) Projects' disbursements.
- 4) Procedures for safeguarding and transferring the project's fixed assets, if applicable.

The objectives also include following up on recommendations issued as result of external evaluations of the project, if applicable.

The audit scope will primarily cover the project's activities for the period from January 1, 2015 to December 31, 2016. As of June 30, 2017 this audit was in its planning phase.

Audit SG/OIG/AUD-05/17 - Executive Secretariat for Integral Development (SEDI) Department of Economic Development - Cultural Heritage Phase II (Project No. SID1403)

The objectives and scope of this audit are similar to those of Audit SG/OIG/AUD-04/17 referenced above. Likewise, this audit was also in the planning phase as of June 30.

Special Assignment/Project Audits requested by the Office of the Secretary General

OIG/REVIEW-17/03: Judicial Facilitators Program (JFP)

In a February 21, 2017 Memorandum from the Office of the Secretary General, the OIG was asked to:

- Review and update the OIG's findings of the October 3, 2014 Audit Report of the Judicial Facilitators Program (JFP) of the OAS; and
- Review the state of the accounts of the program

The main objective of the JFP is to strengthen access to justice for citizens living in more isolated rural areas, establishing a service with national coverage, administered by the Judicial Branch of each country where the Program operates. As of December 31, 2013, the JFP operated and collaborated with authorities in seven countries: Nicaragua, Guatemala, Costa Rica, Panama, El Salvador, Paraguay and Argentina. The JFP received an award for Innovative Justice in 2011. This award is granted by the Hague Institute for the Internationalization of Law (HIIL).

Based on the results of the work performed for the period under review (January 1, 2014 - December 31, 2016), OIG recommended that the Program's Administrator and Management take appropriate actions and establish procedures to:

- I. Implement the open/pending recommendations from the 2014 Audit: three of the five recommendations issued in 2014 remain open. These open recommendations are connected with the deficiencies in internal control detailed below.
- II. Enhance Internal Control over the following key operational aspects of the Program:
 - Accountable Advances: USD 34,528 from cash advances made in 2014 and 2015 were pending of reconciliation as of the date of this report.
 - Consultants' Contracts: Lack of consistency in the way consultants are contracted – Individuals may be awarded different types of contracts during the same calendar year.
 - Consultants' Per-Diems: Inconsistencies in the payments of per-diems to the Program's consultants.
 - Purchase of Air Tickets: Only approximately 3% of a total of USD 132,657 of air tickets purchased by the Program during the scope period were made through the OAS'

preferred travel agency, OMEGA. This may lead to inefficiency and an increase of travel costs as the Program may not be taking advantage of the benefits of corporate rates offered by the Organization's official/preferred travel service provider.

The final report of this review, addressed to the Office of the Secretary General, was issued on June 30, 2017.

V. Investigation Activities

In the January-June 2017 period, the OIG's Investigations Unit (OIG/INV) received 12 cases for investigation and two additional special investigative requests from the Secretary General Office. The OIG also carried over three matters for investigation from prior years.

Investigation Cases Received and Closed in 2017

Investigation SG/OIG/INV/17/01: US Tax Reimbursement Fraud/Misappropriation

On January 11, 2017, OIG/INV received information from the Department of Legal Services (DLS) indicating that a former Department of Financial Services (DFS) employee had fraudulently diverted several U.S. tax reimbursement checks into his personal account at the OAS Staff Federal Credit Union (OASFCU) over several years. Further analysis by OIG/INV concluded that of the 66 U.S. tax reimbursement checks and five electronic tax settlement deposits issued to the former employee between 2011 and 2016; he misappropriated a total of USD 42,678. Only nine of the 63 checks he received appeared to have been properly endorsed and submitted to tax authorities during the 5-year period: three each in 2011, 2012 and 2013.

As a result of this investigation, the former employee admitted his guilt and agreed to forfeit any money found from his retirement and pension fund account. Furthermore, the OIG/INV issued appropriate recommendations to address the deficiencies, risks and areas of concerns identified in the process. This investigation's final report was issued on March 6, 2017.

Investigation SG/OIG/INV/17/03: MACCIH Alleged Workplace Harassment I

On March 7, 2017, OIG received information from an officer of the Department of Sustainable Democracy and Special Missions (DSDSM) about an alleged workplace harassment complaint filed by a driver at the OAS's Mission to Support the Fight against Corruption and Impunity in Honduras, or *Misión de Apoyo contra la Corrupción y la Impunidad en Honduras* (MACCIH) against an international contractor in the mission.

The driver complained that the contractor had berated and mistreated him via telephone on March 1, 2017, after the former transported two fellow MACCIH staff members from a local gym to a residential complex in an after-hours activity. The international contractor allegedly was upset that "his" driver left the gym – without him – to drop off two other colleagues.

While no violation of staff rules was found during our preliminary review, the OIG/INV made the following observations:

- The exchanges among the contractor, his assistant and the driver did not give rise to recommendations for the potential imposition of any disciplinary measures.
- A lack of clear guidance on the use of OAS mission drivers, especially for after-hours events and personal use, may have given rise to this incident.

- Amid the inquiries, the OIG/INV was informed that MACCIH's leadership, in consultation with GS/OAS, had taken several corrective steps to address the incidents that led to the formal complaint against the contractor.
- In particular, MACCIH's chief reported that the mission had taken several steps to avoid future incidents, such as halting the individual assignment of drivers, which was the customary practice; a new policy was to allow for drivers to be rotated and designated per event or assignment.
- MACCIH also was to issue a new directive on the use of drivers outside of regular business hours, with exceptions for sanctioned extracurricular activities, such as evening receptions and other official events.
- The introduction of GPS devices inside all mission vehicles to monitor and track all their movements.
- As an added measure, the mission was to recommend that staff members utilize so-called *taxis certificados*, whose drivers and service have been vetted by the U.S. Embassy in Tegucigalpa, for personal errands.

Investigation SG/OIG/INV/17/04: MACCIH Alleged Workplace Harassment II

On March 24, 2017, an officer of the Department of Sustainable Democracy and Special Missions (DSDSM) forwarded to the OIG a written workplace harassment complaint submitted by an employee of the OAS's Mission to Support the Fight against Corruption and Impunity in Honduras (MACCIH) against a fellow MACCIH colleague.

The written complaint detailed a series of incidents that allegedly took place in early 2017. Specifically, the complainant indicated that the most severe incident of workplace harassment occurred one time when she excused herself to work at the National Office to help an Ambassador. She asserted that the alleged offender did not believe her account, questioning her work capacities and implying that she was lying about her service to the Ambassador. The complainant also stated that the alleged offender's behavior towards her has been "abusive and demeaning." She also claimed that the alleged offender "has belittled her and caused her personal humiliation and embarrassment, and that this situation had created an intimidating, hostile, and offensive work environment."

The OIG/INV followed its standard investigative procedures, which include conducting several interviews with all concerned parties and reviewed relevant supporting documentation. As a result, the OIG/INV concluded that there were sufficient grounds to open a formal investigation. However, due to the fact that the alleged offender resigned effective May 31, 2017 from the OAS, the issue became moot. Hence, this matter was closed at the preliminary review stage with no recommendation.

Investigation Cases Received in 2017 in Progress as of June 30, 2017

The following matters received by the OIG in 2017 were in progress as of June 30, 2017:

- SG/OIG/INV-PR-17/02: OAS Scholarship Debt Collection Practices
- SG/OIG/INV-PR-17/05: IACHR Complaints
- SG/OIG/INV-PR-17/06: Spain Agency Partnership Memorandum of Understanding
- SG/OIG/INV-17/07: Whistleblower Protection/Retaliation
- SG/OIG/INV-PR-17/08: MAPP Issues Complaint
- SG/OIG/INV-PR-17/09: DFS Workplace Harassment
- SG/OIG/INV-PR-17/10: DLS Misconduct Complaints
- SG/OIG/INV-PR-17/11: DOITS Workplace Harassment
- SG/OIG/INV-17/12: MACCIH Whistleblower Complaint

Special Assignment/Project Investigative Requests Received in 2017

OIG/REVIEW-17/01: Staff Member's Criminal History Follow-Up

This follow-up review derived from a 2016 OIG Investigation – **SG/OIG/INV/PR-16/06** – that was closed at the preliminary phase on December 29, 2016. On March 20, 2017, subsequent to the issuance of the preliminary review report, OIG/INV received a request from the Office of the Secretary General to monitor the status of an ongoing civil lawsuit related to the case. Completion of this follow-up review was pending as of June 30.

OIG/REVIEW-17/02: OAS 401(m) Plan Contracts Due Diligence Review

On February 21, 2017 the Office of the Secretary General requested the OIG to review and analyze the administration of the 401(M) Retirement Plan of the Organization (hereinafter the Plan), including the contractual relationships in place for administration of the plan.

The Plan created in 1999 and established as a U.S. tax-exempt qualified retirement contributions plan in 2001 – operates as an alternative to the OAS Retirement and Pension Plan (RPP) for short-term contract holders and those in trust positions. The Plan has grown to include 193 participants with accounts worth some USD 21 million.

Between 2000 and 2005, the Plan was administered by a specialized financial institution which was responsible for all operations. The financial institution, in turn, subcontracted its recordkeeping and investment advisory services to two additional corporations. The financial institution ended its contractual relationship with GS/OAS in 2005. Since then the current records keeper became the default contractor, as the most economical option to continue administering the plan, while a third party specialized Company became the Plan's Trustee and Assets Custodian. That same year, the OAS 401(m) Plan Administration Committee (PAC) – a three-member body – was established to act as the Plan Administrator and Fiduciary.

Based on the results of the due-diligence activities performed, the OIG identified deficiencies and inefficiencies with the Plan administration and contractual agreements with third parties. The OIG issued appropriate recommendations, which are included in a final report that was submitted to the Secretary General after completion on June 30, 2017.

Investigation Matters Carried Over from 2016

Investigation OIG/INV-PR- 16/03: DHR Workplace Harassment

On June 14, 2016, the OIG/INV received an allegation from an employee of the Department of Human Resources indicating that he was being harassed by an employee of the GS/OAS Department of Planning and Evaluation (Strategic Council for Organizational Development and Management for Results, or SCODMR). The allegation detailed a series of incidents that allegedly started in 2012. Specifically, the complainant indicated that the most severe incident of workplace harassment was related to his appointment selection that took place in 2015, but that he did not learn about it until May 2016 through the Department of Legal Services. The complainant also stated that the above-mentioned incident was not the only one that occurred between him and the alleged offender. Moreover, he asserted that the alleged offender has exhibited a pattern of workplace harassment behavior against him.

Upon receipt of the complaint, and after considering all the evidence available, the OIG prepared a preliminary review report dated August 3, 2016 in which informed the Secretary General of its decision to open a formal full investigation into the case. However, following an August 23, 2016 meeting with the SG, it was decided that several modifications needed to be done to the GS/OAS Workplace Harassment Policy to allow appropriate parties to elect to bring external investigators in such cases.

The complainant resigned from the Organization in March 2017. This case remains active and will be addressed once any potential revisions to the aforesaid policy are agreed upon and adopted by all stakeholders.

Investigation SG/OIG/INV/PR-16/05: Contract Irregularities

On November 28, 2016, OIG/INV received information that a GS/OAS Staff Member was allegedly receiving bribes in a kickback scheme and was improperly directing GS/OAS employees to work on a side business.

During a preliminary assessment, no such improprieties were uncovered or identified. However, in the course of evaluating the information presented, it was determined that contracts involving the GS/OAS staff member's department warranted further scrutiny. This review is ongoing.

OIG/REVIEW-16/01: Due Diligence Review of Contracts with Third Party

On July 25, 2016, the OIG received a Memorandum – OSG/375-16 – from the Office of the Secretary General (OSG) requesting, the OIG perform an evaluation of the Contracts subscribed between the GS/OAS and a third party.

After several unsuccessful attempts to obtain relevant information from the third party's Secretary General that would allow the OIG to gain a better understanding of the organization's operations and the internal controls surrounding its relationship with the GS/OAS and its network of affiliates, the OIG reached the following conclusions:

- The responses provided were incomplete and inconsistent. They did not address OIG's concerns about the lack of transparency of the third party operations and its business records.
- The documents provided do not allow OIG to perform a thorough analysis of the third party's source and use of funds, including bank accounts owned by its affiliates and disbursements made to individuals (including the third party's Secretary General) and organizations associated with them.
- Several questions still remain regarding the finances of the third party.

In light of these uncertainties, and as previously communicated to OAS Management, the OIG also concluded that there are potential reputational risks associated with the OAS partnership with this organization. As a result, the OIG recommended that the Office of the Assistant Secretary General with the assistance of the DLS evaluate the potential liabilities that may result if the decision is made to annul or rescind the standing framework agreement with the third party and sever the relationship. The issuance of a report incorporating updated findings, as well as input from the GS/OAS areas in charge of executing partnership agreements and renewed recommendations, is pending.

VI. Status of Recommendations

The OIG appreciates the efforts of the President of the Working Group on the Review of OAS Programs to improve the dialogue between the Office and the Member States with respect to the implementation process of our recommendations.

- OIG currently has a total of 157 open/pending recommendations; of which, 24 are the result of Investigations, Preliminary Reviews and Special Requests completed as of June 30, 2017.
- Of the 157 total recommendations, 58 are in “pending” status (with some information received and additional follow-up needed), and 99 are considered “open” (no information received from management or information provided does not address the issue).
- The follow-up on outstanding recommendations is performed within the TeamCentral© module of TeamMate© (the audit and investigation management software that the OIG implemented in 2015).

Per the Board of External Auditor’s recommendation, the OIG will reevaluate the status of the older recommendations (2009-2014) in terms of their level of risks and relevance. In addition, the OIG plans to assess all open/pending recommendations in follow-up audits during the execution of the 2018 work plan.

VII. OIG Participation at Meetings

During the first semester of 2017, the OIG staff participated as observers during meetings of the PC and the CAAP, as well as in various committee meetings and working groups of the General Secretariat that may impact internal controls, which included the Selective Bid and Contract Awards Committee.

In addition, the OIG was invited and attended an OAS Administrative Tribunal informal session on May 1, 2017, entitled, “Dialogue Among Actors in Labor Conflict Resolution: Meeting for Quality in Institutional Management” at which various topics of mutual concern were addressed. These included further information-sharing on the recommendations and precedents affecting the GS/OAS that arise from the tribunal’s rulings and sentences on labor relations and disputes.

Moreover, the OIG encourages department managers to consult with the office regarding operational matters that may present a potential risk to the Organization, the implementation of recommendations, or other operational issues related to the internal control environment, including proposals for changes in business processes and reviews of draft operational procedures. This process will contribute to the improvement of internal communication on matters related to operational risks and internal control activities within the General Secretariat.

Hugo Ascencio
Inspector General