



OFFICE OF INSPECTOR GENERAL

FOLLOW-UP AUDIT OF USAID/COLOMBIA'S HUMAN RIGHTS PROGRAM

AUDIT REPORT NO. 1-514-11-008-P
AUGUST 29, 2011

SAN SALVADOR, EL SALVADOR



Office of Inspector General

August 29, 2011

MEMORANDUM

TO: USAID/Colombia Acting Mission Director, Nadereh Lee

FROM: Regional Inspector General/San Salvador, Catherine Trujillo /s/

SUBJECT: Follow-Up Audit of USAID/Colombia's Human Rights Program
(Report Number 1-514-11-008-P)

This memorandum transmits our report on the subject audit. In finalizing the report, we carefully considered your comments on the draft and have included the comments in Appendix II.

The report includes one recommendation. Based on actions taken by the mission, we determined that a management decision has been reached on Recommendation 1. Please provide the Audit Performance and Compliance Division in the USAID Office of the Chief Financial Officer with the necessary documentation to achieve final action.

I appreciate the cooperation and courtesy extended to my staff during the audit.

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CONTENTS

Summary of Results	1
Audit Findings.....	3
Evaluation of Management Comments.....	7
Appendix I – Scope and Methodology	8
Appendix II – Management Comments	9

Abbreviations

The following abbreviations appear in this report:

EWS	Early Warning System
MSD	Management Sciences for Development, Inc.
RIG	Regional Inspector General
TraiNet	Training Results and Information Network

SUMMARY OF RESULTS

USAID/Colombia's Human Rights Program is the largest such USAID initiative in the world. The program is implemented by Management Sciences for Development, Inc. (MSD), under a \$38.8 million contract that began in 2006. One of the program's main activities is strengthening the Early Warning System (EWS) used by the Office of the National Ombudsman¹ to prevent human rights abuses.

EWS relies on a network of analysts. Analysts throughout the country prepare EWS risk reports, which detail potential human rights abuses and undergo several levels of review. When a regional analyst determines that a human rights abuse is likely to occur, he or she forwards a risk report to a national analyst in Bogota. The national analyst, in turn, reviews the report and may ask questions about it or forward it to the EWS director, who may then send it to the Office of the National Ombudsman.

The Political Constitution of 1991 placed EWS in the Office of the National Ombudsman to provide independence from the armed forces and the rest of the Government of Colombia. The importance of independence is evidenced by the contract with MSD, which refers to strengthening the independent oversight capacity and accountability of public sector entities.

However, in 2002, the Office of the National Ombudsman stopped issuing warnings independently and began to issue risk reports addressed to an ad hoc committee, the Inter-Institutional Committee for Early Warnings. This committee is composed of representatives from the Ministry of Interior and Justice, the Ministry of Defense, the Administrative Department of the Presidency, the Presidential Agency for Social Action (Acción Social), the Military Forces, and the National Police. The stated purpose of the committee is to improve coordination with elements of the government that need to take action in response to warnings of potential human rights abuses

During fiscal year 2009, the Regional Inspector General/San Salvador (RIG/San Salvador) audited USAID/Colombia's human rights program (Report No. 1-514-09-007-P). As part of the fiscal year 2011 audit plan, RIG/San Salvador performed this follow-up audit to determine whether the actions taken by USAID/Colombia in response to the recommendations in the previous audit report were effective. We recommended that USAID/Colombia:

1. In coordination with its implementing partner and the Government of Colombia, augment the membership of the Inter-Institutional Committee for Early Warnings to include members from the independent oversight and control branch of the Colombia State, such as the National Ombudsman and the Inspector General, and charge them with oversight of the committee's operations.
2. In coordination with its implementing partner and the National Ombudsman, ensure that the Early Warning System makes risk reports available to the public on a timely basis by posting them on the Internet and/or publishing them while keeping reasonable confidentiality and security needs in mind.
3. In coordination with its implementing partner, the Government of Colombia, and the National

¹ The Office of the National Ombudsman is the institution in the Government of Colombia responsible for promoting human rights under the rule of law (<http://www.defensoria.org.co>).

Ombudsman, implement procedures for more timely and effective two-way communication between the Inter-Institutional Committee for Early Warnings and the Early Warning System.

4. In coordination with its implementing partner and the National Ombudsman, ensure that the Early Warning System establishes internal timelines for preparing and forwarding risk reports.
5. Exercise its influence with the Government of Colombia and civil society organizations to encourage them to resume work on the National Action Plan for human rights within the framework of the Coordination Level, while discouraging initiatives to narrow participation in the National Action Plan for human rights process.
6. In coordination with its implementing partner, reprogram the \$396,943 for the activities of the assistance program for at-risk communities to other efforts that will produce more significant results.
7. Develop a performance management plan for the human rights program.
8. In conjunction with its implementing partner, develop and implement a system to reasonably ensure that reported information is accurate.
9. Provide limited access to the Agency's Training Results and Information Network (TraiNet) to contractors who report on training so that the initial data entry can be done by them before being reviewed by the appropriate USAID/Colombia staff.

USAID/Colombia's actions were effective in response to eight of the nine recommendations in the previous audit report and partially effective in response to the other one. It is our opinion that the actions taken have indeed increased the independence of EWS.

This audit repeats Recommendation 4, on which actions were only partially effective. We recommend that USAID/Colombia:

- In coordination with its implementing partner and the Office of the National Ombudsman, establish timelines in the Early Warning System for preparing and forwarding risk reports (page 4).

Detailed findings follow. Our evaluation of management comments is on page 7. Appendix I presents the audit scope and methodology, and the full text of management comments is in Appendix II.

AUDIT FINDINGS

The following paragraphs discuss the recommendations made in the original report, the mission's actions on those recommendations, and the audit team's conclusions concerning the effectiveness of the mission's actions.

Original Recommendation 1. We recommended that USAID/Colombia, in coordination with its implementing partner and the Government of Colombia, augment the membership of the Inter-Institutional Committee for Early Warnings to include members from the independent oversight and control branch of the Colombian State, such as the National Ombudsman and the Inspector General, and charge them with oversight of the committee's operations.

In response to the recommendation, USAID/Colombia, MSD, and the Colombian Government were able to augment the membership of the Inter-Institutional Committee for Early Warnings. This change was formalized with Presidential Decree 2780 on August 3, 2010. The decree made both the Office of the National Ombudsman (the Early Warning System is in the Office of the National Ombudsman) and the Inspector General permanent invitees to the committee meetings. Both have a voice but not a vote as was intended by the recommendation. The audit team confirmed—by reviewing sign-in sheets and interviewing seven EWS officials in three cities—that the National Ombudsman has always been invited to and has always attended the committee meetings. The audit team also confirmed that EWS staff members are able to speak at committee meetings to clarify the risk reports.

However, although formally invited, the Inspector General of Colombia² does not attend. Even though the Inspector General and the National Ombudsman are meant to be present only during the discussion and not during the voting, the Inspector General is concerned that by attending the meetings, the Inspector General might be seen as approving the decisions, and the independence of the office might appear to be diminished.

Even without attending, the Inspector General has the ability and the power to request information from the committee on a particular risk report and the subsequent response in the regions affected. Officials from the Inspector General's Office stated that they had attended two committee meetings when a risk report of particular interest was discussed. This, in essence, meets the requirement for providing oversight of the committee. Given that the official decree has formalized the inclusion of both the National Ombudsman and the Inspector General at the meetings of the committee, the recommendation has been implemented. We conclude that the mission's actions to implement the recommendation were effective.

Original Recommendation 2. We recommended that USAID/Colombia, in coordination with its implementing partner and the National Ombudsman, ensure that the Early Warning System makes risk reports available to the public on a timely basis by posting them on the Internet and/or publishing them while keeping reasonable confidentiality and security needs in mind.

With USAID/Colombia's support, the Office of the National Ombudsman and EWS have made some risk reports public through press releases in the past 3 years, but not all of them.

² The Inspector General's Office of Colombia is an independent, public institution monitoring the actions of public officials entrusted by the constitution and the law (www.procuraduria.gov.co).

According to EWS, the number of risk reports made public in the past 3 years is shown in the table below:

Risk Reports Made Public			
Year	Risk Reports Produced	Risk Reports Made Public	Percentage Made Public
2009	66	27	41
2010	51	32	63
2011 (through May 5)	19	14	74

The reason given for not systematically making risk reports available to the public is the risk of reprisal to which communities and EWS analysts might be subjected. Because the recommendation did acknowledge that making risk reports public had to take into account reasonable confidentiality and security needs, the percentages in the table are understandable. Yet it would be preferable to make all risk report abstracts public and to restrict dissemination of the full reports when security or confidentiality concerns dictate. Overall, we conclude that the mission's actions to implement the recommendation were effective.

Original Recommendation 3. We recommended that USAID/Colombia, in coordination with its implementing partner, the Government of Colombia, and the National Ombudsman, implement procedures for more timely and effective two-way communication between the Inter-Institutional Committee for Early Warnings and the Early Warning System.

Based on discussions with officials from the committee, EWS, USAID, the State Department, and implementing partners, two-way communication between the committee and EWS has improved considerably. The two do not always agree, but communication is more timely and effective. This improvement is largely the result of Presidential Decree 2780, which the Colombian Government, USAID/Colombia, and MSD worked on and which formalizes the permanent membership of the Office of the National Ombudsman and EWS at the committee meetings. In addition, the committee has consistently informed EWS officials of upcoming meetings. We conclude that the mission's actions to implement the recommendation were effective.

Original Recommendation 4. We recommended that USAID/Colombia, in coordination with its implementing partner and the National Ombudsman, ensure that the Early Warning System establishes internal timelines for preparing and forwarding risk reports.

After the original audit report was issued, the mission began working with EWS officials to establish internal timelines for preparing and forwarding risk reports. However, EWS officials explained that they first had to define certain deliverables they produced before establishing related timelines. USAID helped with this by providing a consultant, and a draft of timelines has been produced. This draft was cleared for approval at a meeting in December 2010 of all EWS analysts to ensure buy-in. The audit team reviewed this draft and determined that it indeed includes timelines. Although the draft has been prepared, it had not been approved and implemented as of June 2011. Therefore, the mission's actions have been partially effective and not yet fully implemented. For that reason, we make the following recommendation.

Recommendation 1. *We recommend that USAID/Colombia, in coordination with its implementing partner and the Office of the National Ombudsman, establish timelines in the Early Warning System for preparing and forwarding risk reports.*

Original Recommendation 5. We recommended that USAID/Colombia exercise its influence with the Government of Colombia and civil society organizations to encourage them to resume work on the National Action Plan³ for human rights within the framework of the Coordination Level, while discouraging initiatives to narrow participation in the National Action Plan for human rights process.

The mission has made efforts to implement this recommendation. However, the government wished to engage with civil society on human rights through a mechanism other than the National Action Plan. This audit confirmed and a State Department report indicates that the government has expressed support for human rights defenders and engaged them in dialogue. We conclude that the mission's actions to implement the recommendation were effective.

Original Recommendation 6. We recommended that USAID/Colombia, in coordination with its implementing partner, reprogram the \$396,943 for the activities of the assistance program for at-risk communities to other efforts that will produce more significant results.

After some outstanding invoices came in, the mission and MSD ceased to expend funds for the Communities at Risk Program. Payment of the outstanding invoices reduced the amount available to be reprogrammed to \$278,911. The mission completed the reprogramming through a modification on June 2011; therefore, we conclude that the mission's actions to implement the recommendation were effective.

Original Recommendation 7. We recommended that USAID/Colombia develop a performance management plan for the human rights program.

The mission agreed with the recommendation and developed and approved a performance management plan with indicators and targets as appropriate. The audit team reviewed the plan and found it to be in accordance with requirements. We conclude that the mission's actions to implement the recommendation were effective.

Original Recommendation 8. We recommended that USAID/Colombia, in conjunction with its implementing partner, develop and implement a system to reasonably ensure that reported information is accurate.

The mission agreed with the recommendation and implemented a system of spot checks. As the implementing partner provided quarterly reports showing results, USAID/Colombia's Human Rights Office staff made random selections and requested supporting documentation. Subsequently staff reviewed the supporting documentation and prepared memos describing the work done. The memos also provide recommendations to the implementing partner in certain cases. We conclude that the mission's actions to implement the recommendation were effective.

Original Recommendation 9. We recommended that USAID/Colombia provide limited access to the Agency's Training Results and Information Network (TraiNet) to contractors who report on training so that the initial data entry can be done by them before being reviewed by the appropriate USAID/Colombia staff.

³ The Government of Colombia signed an international agreement in 1993 in Vienna, Austria pledging to develop a National Action Plan for human rights. The government began developing its plan, which was to be discussed with civil society organizations, through the USAID Human Rights Program.

The mission agreed with the recommendation and has provided limited access to MSD. The audit team observed that MSD had access and confirmed MSD's use of the network through observation and discussion. The audit team also reviewed documentation showing that USAID/Colombia had verified the TraiNet information entered by MSD. We conclude that the mission's actions to implement the recommendation were effective.

EVALUATION OF MANAGEMENT COMMENTS

After evaluating USAID/Colombia's comments on our draft report, RIG/San Salvador determined that a management decision has been reached on Recommendation 1, that USAID/Colombia, in coordination with its implementing partner and the Office of the National Ombudsman, establish timelines in the Early Warning System for preparing and forwarding risk reports. The mission's plan, assuming the Government of Colombia's full implementation, is to complete planned activities by July 14, 2012.

SCOPE AND METHODOLOGY

Scope

The Regional Inspector General/San Salvador conducted this performance audit in accordance with generally accepted government auditing standards.⁴ Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions in accordance with our audit objective. We believe that the evidence obtained provides that reasonable basis. The objective of this follow-up audit was to determine whether the actions taken by USAID/Colombia in response to the recommendations in Audit Report No. 1-514-09-007-P (Audit of USAID/Colombia's Human Rights Program) were effective. The audit team conducted fieldwork in Colombia from May 2 through May 16, 2011, in Bogota, Bucaramanga, and Medellin. The scope of this audit comprised the actions taken to address the nine recommendations made in the previous audit report.

Methodology

To answer the audit objective, we reviewed pertinent documents from the mission, MSD, and the Government of Colombia showing actions taken in response to the recommendations in the previous audit. Through interviews with officials from USAID/Colombia, the political section of the U.S. Embassy Bogota, MSD, Colombia's National Ombudsman, the Inspector General, and the Inter-Institutional Committee for Early Warnings, we verified actions taken in response to the recommendations. We judgmentally selected 3 of the 23 EWS offices and interviewed six analysts as well as a manager. The three offices selected for testing were chosen because they had the most analysts available in one office. Furthermore, we made a determination as to the effectiveness of the actions taken to address each of the nine recommendations in the previous audit report.

⁴ *Government Auditing Standards*, July 2007 Revision (GAO-07-731G).

MANAGEMENT COMMENTS



August 12, 2011

MEMORANDUM

TO: Regional Inspector General/San Salvador, Catherine Trujillo

FROM: USAID/Colombia Acting Mission Director, Nadereh Lee /s/

SUBJECT: Follow-up Audit of USAID/Colombia's Human Rights Program (Report Number 1-514-11-00X-P)

This memorandum contains USAID/Colombia's management comments on the subject audit report transmitted on July 15, 2011. Per review of the subject audit report, the following is USAID/Colombia's management response and plan of action.

Recommendation 1: *"We recommend that USAID/Colombia, in coordination with its implementing partner and the Government of Colombia, ensures that the Early Warning System establishes internal timelines for preparing and forwarding risk reports."*

Management response:

The Early Warning System (EWS) has yet to establish internal timelines for preparing and forwarding risk reports; however, the process is in development. In order to help the EWS create the necessary timelines, the USAID Human Rights Program financed two studies to analyze and document the methodologies used by the EWS and to produce common definitions and criteria. Using this input, the EWS is developing its internal methodologies and timelines.

After the methodologies and internal timelines are defined, it will be necessary to:

- Perform a final edit of the EWS procedural manuals.
- Publish the manuals.
- Have the National Ombudsman issue an internal resolution mandating the use of the manuals within the EWS.

According to the director of the EWS, these activities will be finished by the end of 2011. Upon completion, the USAID Human Right Program will support a national workshop to train all EWS analysts in the new procedures. It is important to note that the USAID Human Rights Program will make additional efforts to support the completion of these three initiatives, but the Government of Colombia remains responsible for the full implementation. If all goes as planned the mission will close this recommendation by July 14, 2012.

USAID/Colombia is providing edits and non-substantive comments in the attached table and thanks you for all your positive and constructive contributions during this process.

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