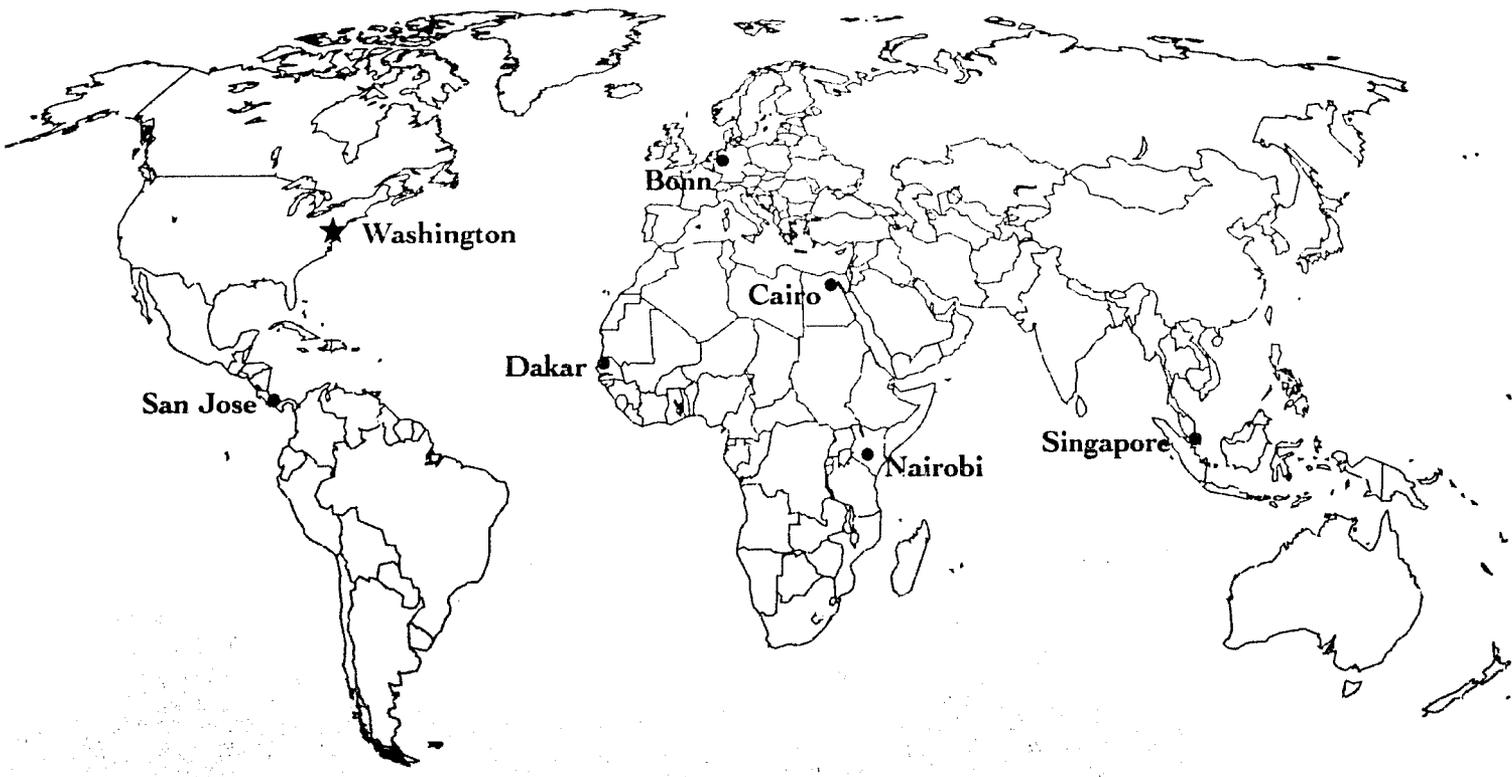


Regional Inspector General for Audit
San José, Costa Rica

Audit of USAID/Guatemala's
Strengthening Democracy Project
Activities Managed by the
Office of the Human Rights Ombudsman
September 28, 1990 to December 31, 1992

Audit Report No. 1-520-95-22-N
September 20, 1995



Financial information contained in
this report may be privileged. The
restrictions of 18 USC 1905 should be
considered before any information is
released to the public.





AGENCY FOR INTERNATIONAL DEVELOPMENT
OFFICE OF THE REGIONAL INSPECTOR GENERAL
SAN JOSE, COSTA RICA

Unit 2521
APO AA 34020
Telephone 220-4545
FAX: (506) 220-3573

September 20, 1995

MEMORANDUM

TO: USAID/Guatemala Director, William S. Rhodes
FROM: RIG/A/San Jose, *Wayne J. Watson*
SUBJECT: Audit of USAID/Guatemala's Strengthening Democracy Project Activities. Managed by the Office of the Human Rights Ombudsman. September 28, 1990 to December 31, 1992

This report presents the results of a financial audit of USAID/G-CAP's Strengthening Democracy Project, USAID/G-CAP Project No. 520-0398, managed by the Office of the Human Rights Ombudsman (Office), for the period September 28, 1990 to December 31, 1992. The audit firm of Deloitte & Touche, Guatemala, prepared the report dated August 3, 1993.

The purpose of the project is to assist the Office to strengthen its roles of overseeing the conduct of criminal investigations by other government agencies when violations of human rights are in question; improving the capacity of public and private entities to foster the observance of core human rights and the accountability of government; and improving the public's understanding of the democratic process in general and of the ways in which core human rights can be protected.

The grant agreement, which was signed by the Government of Guatemala represented by the Office, was to provide \$2,646,050 for the project. In addition, the Government of Guatemala was to provide counterpart funds of \$2,480,000. During the period of audit, \$265,837 was disbursed. The project assistance completion date is September 30, 1997.

The objectives of the audit were to determine whether: (1) the fund accountability statement presents fairly, in all material respects, the Office's receipts and expenditures for the period, (2) the internal control structure of the Office was adequate to manage the program's activities, and (3) the Office complied with the terms of the agreement and applicable laws and regulations. The scope of the audit included an examination of the project's

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activities and transactions to the extent considered necessary to issue a report thereon for the audit period.

Deloitte & Touche was of the opinion that the fund accountability statement presents fairly, in all material respects, the Office's receipts and expenditures under the agreement, except for the effects of not receiving a management representation letter, and unsupported costs of \$212,596. The unsupported costs concerned amounts paid for seminars and workshops for which insufficient documentation existed to verify the attendance of participants and their room and board expense.

Regarding the internal control structure, the auditors identified five material weaknesses. The auditors found that the Office: (1) did not keep adequate records; (2) was deficient in the control of seminars; (3) was deficient in the control of furniture, equipment, and vehicles; (4) did not review and approve payrolls of educators; and (5) was deficient in the control of publications.

Concerning the Office's compliance with the terms of the agreement and applicable laws and regulations, the auditors identified three material instances of noncompliance. The auditors found that the Office: (1) lacked accounting records and quarterly government counterpart reports, (2) did not submit a plan for the maintenance of assets, and (3) did not maintain a complete kardex card file for publications.

We are including the following recommendations in the Office of the Inspector General's audit recommendation follow-up system.

Recommendation No. 1

We recommend that USAID/G-CAP resolve the questionable costs of \$212,596 (unsupported) identified in the Deloitte & Touche report dated August 3, 1993, and recover from the Office of the Human Rights Ombudsman the amounts determined to be unallowable.

Recommendation No. 2

We recommend that USAID/G-CAP obtain evidence that the Office of the Human Rights Ombudsman has established procedures that will ensure that: (1) adequate records are kept; (2) controls are in place for seminars; (3) controls are in place for furniture, equipment, and vehicles; (4) payrolls of educators are reviewed and approved; (5) controls are in place for publications; (6) accounting records and quarterly government counterpart reports are prepared; (7) a plan for the maintenance of assets is submitted; and (8) a complete kardex card file for publications is maintained.

Recommendation No. 1 will be considered resolved upon USAID/G-CAP's determination of the amount of recovery, and will be considered closed upon the recovery of funds, offset of funds, or issuance of a bill for collection. Recommendation No. 2 can be resolved when USAID/G-CAP presents an acceptable firm plan of action to correct the reported deficiencies and can be closed when it presents acceptable evidence that the required procedures have been established.

The report was discussed with representatives of the Office who generally agreed with the findings and recommendations included in the report. The comments of management are included as Annex II to the Deloitte & Touche report.

This final audit report is being transmitted to you for your action. Please advise this office within 30 days of actions planned or taken to resolve and close the recommendations.

**Regional Inspector General for Audit
San José, Costa Rica**

**Audit of USAID/Guatemala's
Strengthening Democracy Project
Activities Managed by the
Office of the Human Rights Ombudsman
September 28, 1990 to December 31, 1992**

**Audit Report No. 1-520-95-22-N
September 20, 1995**

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AUDIT OF THE STRENGTHENING DEMOCRACY PROJECT
MANAGED BY THE OFFICE OF THE HUMAN RIGHTS OMBUDSMAN (OHRO)
USAID/GUATEMALA PROJECT No. 520-0398

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August 29, 1994

Mr. Coinage N. Gothard
Regional Inspector General for Audit
United States International Development Agency
San José, Costa Rica, C. A.

Dear Mr. Gothard:

This report presents the results of our audit of the Strengthening Democracy Project, USAID/Guatemala Project No. 520-0398, managed by the Office of the Human Rights Ombudsman (OHRO) for the period September 28, 1990 to December 31, 1992.

BACKGROUND

On September 28, 1990, the United States Government through the Agency for International Development, Mission to Guatemala (USAID/Guatemala) and the Government of Guatemala (GOG), represented by the Office of the Human Rights Ombudsman (OHRO), signed Grant Agreement No. 520-0398 for US\$2,646,050. The project assistance completion date was extended to September 30, 1997.

The purpose of this project is to assist the Office of the Human Rights Ombudsman (OHRO) to strengthen its roles of a) Overseeing the conduct of criminal investigations by other Government Agencies when violations of human rights are in question; b) Improving the capacity of public and private entities to foster the observance of core human rights and the accountability of government; and, c) Improving the public's understanding of the democratic process in general and of the ways in which core human rights can be protected.

The principal activities and objectives of the project are:

- a. Investigation Tracking System: To provide funds to develop and provide related training on a violent crime case tracking system which will produce accurate data on the

violent crimes throughout Guatemala; timely and detailed status reports on the handling of cases of any suspected human rights violations; and, specific, current information on who is responsible for the next action to be taken in the handling of any given case.

- b. Computer Utilization Training: To improve computer skills among the staff and to increase the use of automation within the Office of the Human Rights Ombudsman. Courses in computer utilization will be provided.
- c. Non-Formal Education Program: To reach the marginal urban and rural population. Initial funding will be provided to expand and improve the radio programming initiated by the Office of the Human Rights Ombudsman, which includes translating radio materials into four Indian languages and distributing cassettes to radio stations for use throughout the country.
- d. Primary Education Program: To support human rights education at the primary school level. Funds will be provided for training of trainers and the development of materials and curriculum.
- e. Expansion and Improvement of Departmental Offices: To provide greater access by the populace to the assistance of the Human Rights Ombudsman. This agreement will provide the support necessary to assist in the preparation of a plan, to include a training plan and budget, for the opening of an additional twelve Departmental Offices; office equipment and furniture for the twelve remaining offices; and, the provision of approximately eight vehicles to be distributed to the Departmental Offices which are already in operation.
- f. Seminar on Human Rights: A seminar will focus on training for the fact-finding process, especially witness interviewing, and will foster coordination of the efforts of the Judicial Branch, Public Ministry, Police, the Office of the Human Rights Ombudsman and Private Human Rights Groups. The seminar will include a dialogue session highlighting the major limitations that exist in the investigation of political violence cases and the necessary steps that should be taken to deal with those limits.

The Government of Guatemala must provide counterpart funds to the Strengthening Democracy project according to the conditions contained in the grant agreement for US\$2,480,000.

AUDIT OBJECTIVES AND SCOPE

The general objective was to perform an audit of the Strengthening Democracy Project, USAID/Guatemala Project No. 520-0398, managed by the Office of the Human Rights Ombudsman (OHRO), for the period from September 28, 1990 to December 31, 1992. Our audit was performed in accordance with generally accepted auditing standards established by The American Institute of Certified Public Accountants (AICPA), U.S. Comptroller General's "Government Auditing Standards" (1988 Revision), and with the "Guide to Financial Audits Contracted by USAID". Accordingly, it included such tests of the accounting records as we considered necessary under the circumstances.

Our audit was performed to determine whether:

- a) The fund accountability statement for the project presents fairly, in all material respects, the financial situation of the Project activities managed by the Office of the Human Rights Ombudsman (OHRO) for the period from September 28, 1990 to December 31, 1992, and if costs reported as incurred and reimbursed by USAID/Guatemala during the period are allowable, allocable, and reasonable in accordance with agreement terms, and applicable laws and regulations.
- b) The internal control structure of OHRO is adequate to manage project's operations.
- c) OHRO complied with agreement terms, and applicable laws and regulations which may affect the project's goals and fund receipts and disbursements.

The scope of our work consisted of:

1. Audit the fund accountability statement of the project to:
 - a) Review the fund accountability statement including the budgeted amounts by category and major items, costs reported as incurred during the audit period, and revenues received from USAID/Guatemala for that period.
 - b) Review whether the fund accountability statement included separate identification of those revenues and costs applicable to the project, but did not include counterpart contributions, nor direct procurement of vehicles, equipment, commodities, and technical assistance provided by USAID/Guatemala to the project; whether required counterpart contributions have been provided in accordance with the agreement, and to verify that direct USAID/Guatemala procurement is accounted for and control procedures exist to adequately safeguard such assets.

- c) Review whether the amount received from USAID/Guatemala less the costs incurred, reconciled with the balance in banks at the end of the period.
 - d) Our work also included evaluations of Project implementation actions and accomplishments to determine that costs incurred are allowable, allocable and reasonable under the agreement terms, and to identify areas where fraud, waste, abuse and mismanagement exist or could exist as a result of inadequate controls.
2. Review and evaluate OHRO's internal control structure related with the operations of grant to obtain a sufficient understanding of the design of relevant control policies and procedures and whether those policies and procedures have been placed in operation.
 3. Determine whether OHRO has complied, in all material respects, with agreement terms, project implementation letters, and applicable laws and regulations, and identify those aspects of noncompliance which could directly and significantly affect the fund accountability statement.

RESULTS OF THE AUDIT

Fund Accountability Statement

The result of our audit of the fund accountability statement of the Strengthening Democracy Project, USAID/Guatemala Project No. 520-0398, managed by the Office of the Human Rights Ombudsman (OHRO) discloses that, except for the effects for not receiving the management representation letter, and for certain costs of US\$ 212,596, which are considered questioned costs as explained in Note 4, the accompanying fund accountability statement presents fairly, in all material respects, the financial activities of the Strengthening Democracy Project, for the period September 28, 1990 to December 31, 1992.

The Government of Guatemala promised to provide counterpart funds to the Strengthening Democracy Project for US\$2,480,000; however, OHRO did not have accounting records of the counterpart contributions. According to the report prepared by OHRO, it has contributed funds for Q.1,521,935 (equivalent to US\$276,707), which represents 11% of the total counterpart funds which the Government must contribute. September 30, 1997 is the date programmed for the project's termination.

Internal Control Structure

Our study and evaluation of the internal control structure revealed some matters related with its operation which we consider to be reportable conditions in accordance with the standards established by the American Institute of Certified Public Accountants and "Government Auditing Standards" (1988 Revision) issued by the Comptroller General of the United States. Reportable conditions involve matters coming to our attention related to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect OHRO's capacity to record, process, summarize, and report financial data consistent with the assertions of management in the fund accountability statement.

The reportable conditions, which we considered material weaknesses, are the following:

1. Inadequate records keeping.
2. Deficiencies in the control of seminars.
3. Deficiencies in the control of furniture, equipment and vehicles granted by USAID.
4. Payrolls of educators that were not reviewed nor authorized.
5. Deficiencies in the control of publications.

Compliance with Agreement Terms, and Applicable Laws and Regulations

As a part of obtaining reasonable assurance about whether the fund accountability statement is free of material misstatement and in order to form an opinion on compliance with agreement terms and applicable laws and regulations, we performed our tests to assure that OHRO complied with the agreement terms and applicable laws and regulations which may affect the funds received from USAID and the funds disbursed by OHRO.

Our tests of compliance disclosed the following instance of noncompliance:

1. Lack of accounting records and quarterly Government counterpart reports.
2. Plan for the maintenance of the assets not submitted.
3. Kardex cards not fund for publications.

The results of our tests of compliance indicate that, for items tested, except for the item mentioned above, OHRO has complied, in all important aspects, with the agreement terms and with the applicable laws and regulations which could affect the project. For items not tested, nothing came to our attention which would lead us to believe that OHRO has not complied, in all significant aspects, with the agreement terms and with laws and regulations which could affect the funds received from USAID and those disbursed by OHRO.

MANAGEMENT COMMENTS

This report was discussed on August 10, 1994 by representatives of our Firm and with OHRO management represented by Alma Gladys Cordero, Francisco Hernández Brand and Luis Alberto Cabrera. As result of this discussion in general, OHRO's management was in agreement with the content of this report. The comments are included in Annex II of this report and they do not have effect on our opinions or the questioned costs amount based on our audit.

DELOITTE & TOUCHE



Liq. Rolando Lara Leiva



AUDIT OF THE STRENGTHENING DEMOCRACY PROJECT
MANAGED BY THE OFFICE OF THE HUMAN RIGHTS OMBUDSMAN (OHRO)
USAID/GUATEMALA PROJECT No. 520-0398

REPORT ON THE FUND ACCOUNTABILITY STATEMENT
INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying fund accountability statement of the Strengthening Democracy Project, USAID/Guatemala, Project No. 520-0398, managed by the Office of the Human Rights Ombudsman (OHRO), for the period September 28, 1990 to December 31, 1992. This fund accountability statement is the responsibility of OHRO management. Our responsibility is to express an opinion on this fund accountability statement based on our audit.

Except as discussed in the next paragraph, we conducted our audit in accordance with generally accepted auditing standards and "Government Auditing Standards" (1988 Revision) issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the fund accountability statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the fund accountability statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall fund accountability statement. We believe that our audit provide a reasonable basis for our opinion.

The scope of our work was limited by the following matters:

- a) We did not have an external quality control review by an unaffiliated audit organization as required in paragraph 46 chapter 3 of "Government Auditing Standards", since no such quality review project is offered by professional organizations in Guatemala. We believe that the effect of this departure from the audit requirements of "Government Auditing Standards" is not material, because we participate

in the Deloitte Touche Tohmatsu International worldwide internal quality control program which requires the Deloitte Touche Tohmatsu Guatemala office to be subjected, every three years, to an extensive quality control review by partners and managers from other Deloitte Touche Tohmatsu offices.

- b) OHRO did not provide the management representation letter related with the project implementation as required by generally accepted auditing standards. Written confirmations are used to document verbal assertions provided to the auditors during the examination.

As described in Note 4 to the fund accountability statement, expenditures in the amount of US\$212,596 were considered as questioned costs.

As described in Note 1, the fund accountability statement was prepared on a cash basis. This is a comprehensive basis of accounting rather than that of generally accepted accounting principles.

In our opinion, except for the effects for not receiving the management representation letter and the questioned costs as described in the third and fourth paragraphs, the fund accountability statement referred to above, presents fairly, in all material respects, the funds received and the disbursements made by the Strengthening Democracy Project, USAID/Guatemala Project No. 520-0398, for the period September 28, 1990 to December 31, 1992, in accordance with the accounting basis described in Note 1.

This report is intended solely for the information and use of the Office of the Human Rights Ombudsman (OHRO) and the U.S. Agency for International Development (USAID). This restriction is not intended to limit the distribution of this report, which upon acceptance by the Office of the Inspector General, is a matter of public record.

Deloitte & Touche

August 3 , 1993
Guatemala, C. A.

AUDIT OF THE STRENGTHENING DEMOCRACY PROJECT
 MANAGED BY THE OFFICE OF THE HUMAN RIGHTS OMBUDSMAN (OHRO)
 USAID/GUATEMALA PROJECT No. 520-0398

FUND ACCOUNTABILITY STATEMENT
 For the period September 28, 1990 to December 31, 1992
 (In United States Dollars)

	<u>Budget</u>	<u>Actual</u>	<u>Questioned Costs Unsupported</u>	<u>Reference Findings and Notes</u>
REVENUE	US\$2,646,050 =====	US\$265,837 =====		
<u>EXPENDITURES:</u>				
Technical Assistance	US\$ 177,000	US\$ 12,860		
Training, seminars and workshops	1,242,050	226,419	US\$212,596	Finding No. (and Note 4
Materials reproduction	530,000	26,558		
Commodities	574,000			
Evaluations and audits	105,000			
Contingencies	<u>18,000</u>	<u> </u>	<u> </u>	
	US\$2,646,050 =====	US\$265,837 =====	US\$212,596 =====	Note 2

(1) Internal control structure.

The enclosed notes are integral part of this statement.

AUDIT OF THE STRENGTHENING DEMOCRACY PROJECT
MANAGED BY THE OFFICE OF THE HUMAN RIGHTS OMBUDSMAN (OHRO)
USAID/GUATEMALA PROJECT No. 520-0398

NOTES TO THE FUND ACCOUNTABILITY STATEMENT

1. THE INSTITUTION AND SIGNIFICANT ACCOUNTING POLICIES

The Institution - The Office of the Human Rights Ombudsman (OHRO) was created on October 1, 1986, by Decree No. 54-86 of the Congress of the Republic for the defense of human rights established in the Republic of Guatemala's Constitution, the Universal Declaration of Human Rights, Treaties and International Conventions accepted and ratified by Guatemala.

OHRO's essential attributes are:

- a. Promote the functioning and facilitation of the governmental administrative steps in human rights matters.
- b. Investigate and denounce detrimental administrative behavior.
- c. Investigate all sorts of claims submitted by any person, about Human Rights violations.
- d. Recommend to the officers, privately or publicly, the amendment of any objectionable administrative behavior.
- e. Publicly censure any act of behavior committed against institutional rights.
- f. Promote administrative or judicial actions or resources in those cases where it is in order.

Significant Project Accounting Policies - A summary of significant accounting policies used by OHRO to prepare the project's fund accountability statement follows:

- a. Presentation Base - The enclosed fund accountability statement includes the revenue and expenditures of the Strengthening Democracy Project managed by the Office of the Human Rights Ombudsman (OHRO).
- b. Accounting Base - The project's fund accountability statement is prepared on a cash basis, in which USAID/Guatemala reimburses the funds against the expenditure documents supported by OHRO. These expenditures are paid previously by OHRO. Consequently, the expenditures shown in the fund accountability statement are the same amount as the revenues received.

2. GRANT AGREEMENT

On September 28, 1990, the United States Government through the Agency for International Development, Mission to Guatemala (USAID/Guatemala) and the Government of Guatemala (GOG), represented by the Office of the Human Rights Ombudsman (OHRO), signed Grant Agreement No. 520-0398 for US\$2,646,050. The project assistance completion date was extended to September 30, 1997.

The purpose of this project is to assist the Office of the Human Rights Ombudsman (OHRO) to strengthen its roles of a) Overseeing the conduct of criminal investigations by other government agencies when violations of human rights are in question; b) Improving the capacity of public and private entities to foster the observance of core human rights and the accountability of government; and, c) Improving the public's understanding of the democratic process in general and of the ways in which core human rights can be protected.

The principal activities and objectives of the project are:

- a. Investigation Tracking System: To provide funds to develop, and provide related training on a violent crime case tracking system which will produce accurate data on the frequency and handling of the most important categories of violent crimes throughout Guatemala; timely and detailed status reports on the handling of cases of any suspected human rights violations; and, specific, current information on who is responsible for the next action to be taken in the handling of any given case.
- b. Computer Utilization Training: To improve computer skills among the staff and to increase the use of automation within the Office of the Human Rights Ombudsman. Courses in computer utilization will be provided.
- c. Non-Formal Education Program: To reach the marginal urban and rural population. Initial funding will be provided to expand and improve the radio programming initiated by the Office of the Human Rights Ombudsman, which includes translating radio materials into four Indian languages and distributing cassettes to radio stations for use throughout the country.
- d. Primary Education Program: To support human rights education at the primary school level. Funds will be provided for training of trainers and the development of materials and curriculum.

- e. Expansion and Improvement of Departmental Offices: To provide greater access by the populace to the assistance of the Human Rights Ombudsman. This agreement will provide the support necessary to assist in the preparation of a plan, to include a training plan and budget, for the opening of an additional twelve Departmental Offices; office equipment and furniture for the twelve remaining offices; and, the provision of approximately eight vehicles to be distributed to the Departmental Offices which are already in operation.
- f. Seminar on Human Rights: A seminar will focus on training for the fact-finding process, especially witness interviewing, and will foster coordination of the efforts of the Judicial Branch, Public Ministry, Police, the Office of the Human Rights Ombudsman and Private Human Rights Groups. The seminar will include a dialogue session highlighting the major limitations that exist in the investigation of political violence cases and the necessary steps that should be taken to deal with those limits.

3. COMMITMENTS

The Government of Guatemala must provide counterpart funds to the Strengthening Democracy Project according to the conditions contained in the Grant Agreement for US\$2,480,000. OHRO has no accounting records of the Government counterpart funds. According to the report prepared by OHRO as of December 31, 1992 the Government has contributed funds for Q.1,521,935 (equivalent to US\$276,707) (Finding No. 1 of compliance with agreement terms, and applicable laws and regulations report, and Annex I).

4. QUESTIONED COSTS

The expenditures for seminars and workshops are considered questioned costs because OHRO does not have lists signed by the participants to each seminar, and the documents supporting the expenditures for room and board do not show the corresponding number of persons. US\$212,596
=====

5. MONETARY UNIT

The monetary unit of Guatemala is the Quetzal. The exchange rate is determined by the Dollar's supply and demand in the market. The average rates since September 28, 1990, in which date the program began, to December 31, 1992, were US\$1:Q.4.90 to US\$1:Q.5.50. For the purpose of preparing the program's fund accountability statement, the disbursements were translated to US Dollars, using the rate of exchange in force at the end of each month.

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AUDIT OF THE STRENGTHENING DEMOCRACY PROJECT
MANAGED BY THE OFFICE OF THE HUMAN RIGHTS OMBUDSMAN (OHRO)
USAID/GUATEMALA PROJECT No. 520-0398

INTERNAL CONTROL STRUCTURE
INDEPENDENT AUDITOR'S REPORT

We have audited the fund accountability statement of the Strengthening Democracy Project, USAID/Guatemala Project No. 520-0398, managed by the Office of the Human Rights Ombudsman (OHRO), for the period September 28, 1990 to December 31, 1992. We have issued our report thereon dated August 3, 1993 in which we qualified our opinion because OHRO did not provide the management's representation letter of the project's implementation and certain costs were considered questioned. We also reviewed the separate schedule of counterpart contributions to determine whether they were provided and accounted for in accordance with the terms of the agreement.

Except for not conducting an external quality control review by an unaffiliated organization as further described in our report on the fund accountability statement, we conducted our audit in accordance with generally accepted auditing standards and "Government Auditing Standards" (1988 Revision), issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the fund accountability statement is free of material misstatement.

In planning and performing our audit of the fund accountability statement of the Strengthening Democracy Project, USAID/Guatemala Project No. 520-0398, for the period September 28, 1990 to December 31, 1992, we considered the internal control structure applied by OHRO, in order to determine the auditing procedures necessary for us to express our opinion on the fund accountability statement and not to provide assurance on the internal control structure. We also considered the internal controls applicable to the counterpart contributions provided by OHRO.

The management of OHRO is responsible for establishing and maintaining an internal control structure to manage by the project's activities. In fulfilling this responsibility, estimates and judgments made by management are required to assess the expected benefits and related costs of the policies and procedures of the internal control structure. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to allow the preparation of the fund accountability statement in accordance with the accounting basis established. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant policies and procedures of the internal control structure in the following categories: Accounting and budgetary control system; procurement system; seminar controls; payroll controls; and controls over direct USAID/Guatemala procurement.

For all of the internal control structure categories listed above, we obtained an understanding of the relevant policies and procedures and whether they had been placed in operation. We also assessed control risk.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the fund accountability statement and schedule of counterpart contributions.

As described in finding Nos. 1 through No. 5 of this report, the records are inadequately kept; there are deficiencies in the control of seminars; there existed deficiencies in the control of furniture, equipment, and vehicles granted by USAID; payrolls of educators were not revised or authorized; and deficiencies in the control of publications existed.

A material weakness is a reportable condition in which the design or operation of the specific elements in the internal control structure do not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the fund accountability statement and the schedule of counterpart contributions being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe that the reportable conditions described in finding Nos. 1 through No. 5 of this report are material weaknesses.

This report is intended solely for the information and use of the Office of the Human Rights Ombudsman (OHRO) and the U.S. Agency for International Development (USAID). This restriction is not intended to limit the distribution of this report, which upon acceptance by the Office of the Inspector General, is a matter of public record.

Deloitte & Touche

August 3, 1993
Guatemala, C. A.

AUDIT OF STRENGTHENING DEMOCRACY PROJECT
MANAGED BY THE OFFICE OF THE HUMAN RIGHTS OMBUDSMAN (OHRO)
USAID/GUATEMALA PROJECT No. 520-0398

INTERNAL CONTROL STRUCTURE
FINDINGS

1. Inadequate Records Keeping

Condition:

In the evaluation of the accounting records of the project, we noticed the following deficiencies:

- A. There are no periodic fund accountability statements made. The statement to December 31, 1992, was prepared due to an audit requirement.
- B. The Office of the Human Rights Ombudsman (OHRO) did not have a double entry accounting system, and did not have separate records for the project. The project transactions are recorded only in the Institution's banking record book. To identify the funds received from USAID, it was necessary for the accounting department to cross reference all USAID disbursements on working papers with the corresponding support documents.

Criterion:

Annex B, Section B.5 of the grant agreement and the mandatory standard provision No. 2 of USAID, require that books and records be kept according to generally accepted accounting procedures, to support the project's disbursements for three years after the last disbursement date.

Cause:

It was not considered necessary to maintain independent accounting records for the project, since only reimbursements from USAID were received.

Effect:

The fund accountability statement may contain errors that may not be detected.

Recommendation:

We recommend that OHRO make an evaluation of the accounting system structure, and implement necessary changes so that it complies with, at least, the following:

- A. Preparation of periodic fund accountability statements according with USAID requirements.

B. Maintenance of independent accounting records for each project.

2. Deficiencies in the Control of Seminars

Condition:

As a result of our evaluation on the control of seminars presented by OHRO, we determined the following deficiencies:

- A. OHRO does not have lists signed by the participants to each seminar. Even though there are transportation listings signed by the participants, these include only the persons who used the vehicle to travel to the place where the seminar took place. For those cases in which transportation was not necessary, there are no listings.
- B. The documents supporting the expenditures for room and board of the participants do not show the corresponding number of persons. It is therefore, not possible to evaluate how reasonable they are.
- C. The Project required that participants belong to low-income groups from marginal urban and rural areas, who, in turn, could return to their communities and serve as instructors for the OHRO training. This fact made it difficult to evaluate whether the participants belonged to the required social group.
- D. There is no written evidence that the amount of publications required by the educators for each seminar corresponds to the total of participants.

Criterion:

The disbursements for seminars must have support documents with the necessary information showing evidence that they are allowable, necessary, and reasonable.

Cause:

There were no lists prepared with information on the participants to each seminar, since it is not a requirement of the expense payments for the seminar workshops approved by USAID/Guatemala.

Effect:

- A. The reasonability of costs incurred for each seminar cannot be evaluated. It, consequently, resulted in questioned costs of US\$212,596.

- B. Disbursements for seminars may contain errors that are not opportunely detected.
- C. There is a possibility that the project objective may not be achieved if the seminars are not presented to participants in the required social groups.

Recommendation:

We recommend that OHRO evaluate the payment procedure of the seminar-workshops and implement a record keeping system so that it includes the following documents:

- A. List of participants containing the name, signature, description of social group they belong to, and material submitted to them.
- B. Vouchers of the room and board expenses indicating the amount of participants these correspond to.

3. Deficiencies in the Control of Furniture, Equipment, and Vehicles, Granted by USAID

Condition:

- A. As of December 31, 1992 the furniture, equipment, and vehicles granted by USAID were not recorded in the Institution's inventory ledger.
- B. As of December 31, 1992 the responsibility cards for furniture, tools, and equipment were not signed by the person responsible for these properties.
- C. The report submitted to USAID/Guatemala in December, 1992, regarding the distribution of project goods, did not include three Jeep Cherokee vehicles which were given to the auxiliary offices of Huehuetenango, Sacatepèquez, and Escuintla.
- D. The following pieces of furniture and equipment, acquired approximately eight months ago, had not been turned over to the departamental auxiliary offices.
 - . 5 portable fans with pedestals
 - . 1 portable reporter-type recorder
 - . 2 typewriter tables
 - . 2 water dispensers

Some of these properties are being used in the Headquarter Offices of the Human Rights Office (OHRO).

- E. Reports on the use of vehicles were not being prepared; only reports justifying fuel consumption expense were required. These reports lacked a mileage control, so there was not enough evidence of the vehicle's use.

Criteria:

- A. According to the procedures established by OHRO all the properties acquired, without regard to their source of financing, must be recorded in the Institution's inventory ledger and in the responsibility cards for furniture, tools, and equipment.
- B. Implementation Letter No. 3 establishes that:
- . The property will be used to carry out the Project's objectives and will be for the exclusive use of departmental offices.
 - . The inventory required as part of the management arrangements condition precedent should specify the location of all USAID-financed furniture, equipment, and vehicles.

Cause:

- A. The project properties were not recorded in the Institution's ledgers because there were not enough support documents for their recording.
- B. The inventory section of OHRO did not request the signature of the persons responsible for the property.
- C. Upon receiving the office equipment purchased by USAID to equip the departmental auxiliary offices, OHRO did not send part of it to the auxiliary offices, leaving it in the warehouse or for use in the central offices. The equipment was not sent because OHRO had already supplied the auxiliary offices with office equipment purchased with its own funds.
- D. OHRO's management did not consider it necessary to request the submission of a report for the use of vehicles.

Effect:

The lack of control over furniture, equipment and vehicles may result in their becoming lost without being opportunely detected or that they may be used for purposes other than those established in the agreement.

Recommendation:

We recommend that OHRO undertake an evaluation of the control over assets purchased with project funds, and implement a record keeping and control system that complies with the following:

- A. Register the project property as part of the Institution's inventory.
- B. Obtain the signature of the persons responsible for the properties, in the corresponding cards.
- C. Establish a review procedure of the reports before they are submitted to USAID.
- D. Turn over the furniture and equipment still pending to the corresponding auxiliary departmental offices as soon as possible.
- E. Establish control procedures to provide evidence of the use of the project's equipment and vehicles.

4. Payrolls of Educators that were not Reviewed nor Authorized

Condition:

- A. From the 7 two-week period payrolls for employees paid with project funds to the educators, those corresponding to the second two-week period of September, 1991 and both payrolls for the month of October, 1991 do not have the attorney general's approval.
- B. The payroll for the first two-week period of November, 1991, has no evidence of review by the head of the administrative and financial department's head.

Criterion:

All disbursements must be reviewed and authorized to be permissible.

Cause:

When the payrolls were being prepared and the payment was made effective, the persons responsible for their review and authorization were absent.

Effect:

The payrolls may contain errors and not be detected before the payment is made effective.

Recommendation:

We recommend that OHRO establish procedures to verify that all disbursements must have the proper corresponding review and authorization.

5. Deficiencies in the Control of Publications

Condition:

- A. The kardex cards corresponding to the publications "Our Rights and Duties" and "Acknowledging our Rights and Duties" were not found.
- B. 49,000 constitutional catechisms were not recorded in the corresponding kardex.

Criteria:

- A. Annex B, Section B.5 of the grant agreement, establishes that the records related to the project must be kept for three years after the last disbursement date.
- B. According to the procedures established by OHRO, all publications must have a kardex card to record all arrival and all consumption of material.

Cause:

- A. The kardex cards were not found because some documents were destroyed due to changes in the personnel and in the premises.
- B. No person was assigned as responsible to review and see to it that the procedures for the control of publications were complied with.

Effect:

Deficiencies in the control of publications may cause these to be used for purposes other than those established in the agreement.

Recommendation:

We recommend that OHRO evaluate the control over publications acquired with grant funds, verifying that the following, at least, is complied with:

- A. Establish adequate procedures for the custody and safeguard of the publications kardex.

- B. Assign a person responsible to review and authorize the arrival and issuance of material, as well as to verify their adequate recording in the corresponding kardex card.

* * * * *



AUDIT OF THE STRENGTHENING DEMOCRACY PROJECT
MANAGED BY THE OFFICE OF THE HUMAN RIGHTS OMBUDSMAN (OHRO)
USAID/GUATEMALA PROJECT No. 520-0398

COMPLIANCE WITH AGREEMENT TERMS,
AND APPLICABLE LAWS AND REGULATIONS
INDEPENDENT AUDITOR'S REPORT

We have audited the fund accountability statement of the Strengthening Democracy Project, USAID/Guatemala Project No. 520-0398, managed by the Office of the Human Rights Ombudsman (OHRO), for the period September 28, 1990 to December 31, 1992. We have issued our report thereon dated August 3, 1993, in which we qualified our opinion because OHRO did not provide the management's representation letter of the Project's implementation and certain costs were considered questioned. We also reviewed the separate schedule of counterpart contributions to determine whether they were provided and accounted for in accordance with the terms of the agreement.

Except for not conducting an external quality control review by an unaffiliated organization as further described in our report on the fund accountability statement, we conducted our audit in accordance with generally accepted auditing standards and "Government Auditing Standards" (1988 Revision) issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the fund accountability statement is free of material misstatement.

Compliance with agreement terms and laws and regulations applicable to the Strengthening Democracy Project, USAID/Guatemala Project No. 520-0398, is the responsibility of OHRO's management. As part of obtaining reasonable assurance about whether the fund accountability statement is free of material misstatement, we performed tests of OHRO's compliance with certain provisions of laws, regulations, contracts and agreement terms. However, our objective was not to provide an

opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion. We also performed tests of OHRO compliance with certain provisions of agreement terms, and applicable laws and regulations to the provision of counterpart contributions.

Material instances of noncompliance are failures to follow requirements, or violations of prohibitions, contained in agreement, statutes, or regulations, that cause us to conclude that the aggregation of the misstatements resulting from those failures or violations is material to the fund accountability statement and schedule of counterpart contributions. The results of our tests of compliance disclosed the following material instances of noncompliance matters.

As described in finding No. 1 of internal control structure report, the records are inadequately kept, and in finding Nos. 1 through No. 3 of this report, OHRO did not maintain independent accounting records and did not present quarterly Government counterpart reports; OHRO did not submit plan for maintenance of equipment and vehicles, and the kardex cards of publications were not found.

We considered these material instances of noncompliance in forming our opinion on whether the fund accountability statement of the Strengthening Democracy Project, USAID/Guatemala Project No. 520-0398, for the period September 28, 1990 to December 31, 1992 is presented fairly, in all material respects, in conformity with the accounting basis used. This report does not affect our opinion dated August 3, 1993 on the fund accountability statement.

Except as described above, the results of our test of compliance indicate that, with respect to the items tested, OHRO complied, in all material respects, with the provisions referred to in the third paragraph of this report. With respect to entries not tested, nothing came to our attention that caused us to believe that OHRO had not complied, in all material respects, with those provisions.

This report is intended solely for the information and use of the Office of the Human Rights Ombudsman (OHRO) and the U.S. Agency for International Development (USAID). This restriction is not intended to limit the distribution of this report, which upon acceptance by the Office of the Inspector General, is a matter of public record.

Deloitte & Touche

August 3, 1993
Guatemala, C. A.

AUDIT OF STRENGTHENING DEMOCRACY PROJECT
MANAGED BY THE OFFICE OF THE HUMAN RIGHTS OMBUDSMAN (OHRO)
USAID/GUATEMALA PROJECT No. 520-0398

COMPLIANCE WITH AGREEMENT TERMS, AND
APPLICABLE LAWS AND REGULATIONS
FINDINGS

1. Lack of Accounting Records and Quarterly Government
Counterpart Reports

Condition:

- A. OHRO did not maintain independent accounting records for the Government counterpart funds.
- B. OHRO did not present quarterly Government counterpart reports; only a report for the period of September 1991, to December 31, 1992, was submitted to USAID. The reported amount was estimated by the Head of the Financial Department, taking as base the proportional part of the total of funds received from the Government of Guatemala and we were not informed of the technical bases used for the estimate (Note 3).

Criteria:

Amendment No. 2 of the Agreement and Implementation Letter No. 9, establish that the Grantee must contribute additional Government counterpart funds to the project for US\$2,480,000, as indicated in Note 3 to the fund accountability statement; and that it will report quarterly on the funds contributed to the project from other sources, other than USAID/Guatemala. Implementation Letter No. 9, establishes the procedures to be followed for the presentation of the counterpart.

Cause:

- A. The Government counterpart is included in the annual budget of OHRO.
- B. OHRO did not verify the compliance with the requirement of quarterly reports established by USAID.

Effect:

- A. There is noncompliance with the agreement.
- B. There is a lack of accountability of the amount contributed by OHRO as Government counterpart with the possibility that required funds will not be received and project goals will not be achieved.

Recommendation:

We recommend that OHRO establish an accounting and record keeping system for the Government counterpart funds granted to the project, and assign a person responsible to prepare and submit the corresponding quarterly reports to USAID.

2. Plan for the Maintenance of the Assets not Submitted

Condition:

The plan for the service and maintenance of equipment and vehicles of the project, required by the agreement, had not been submitted.

Criterion:

Implementation Letter No. 3 establishes that the management plan must include service and maintenance plans for all physical property purchased with USAID funds.

Cause:

OHRO's management did not assign a person to prepare the plan for the service and maintenance of equipment and vehicles.

Effect:

In addition to noncompliance with the agreement, this condition increases the possibility that equipment and vehicles will not receive adequate maintenance.

Recommendation:

We recommend that OHRO develop and submit a plan for the maintenance of equipment and vehicles of the project.

3. Kardex Cards not Found for Publications

Condition:

The kardex cards corresponding to the publications "Our Rights and Duties" and "Acknowledging our Rights and Duties" were not found.

Criterion:

Annex B, Section B.5 of the grant agreement, establishes that the records related to the project must be kept for three years after the last disbursement date.

Cause:

The kardex cards were not found because some documents were destroyed due to changes in the personnel and in the premises.

Effect:

In addition to noncompliance with the agreement, this limits management's ability to verify the receipt and issuance of publications.

Recommendation:

We recommend that OHRO establish adequate procedures for the custody and safeguard of the publications kardex.

* * * * *

AUDIT OF THE STRENGTHENING DEMOCRACY PROJECT
MANAGED BY THE OFFICE OF THE HUMAN RIGHTS OMBUDSMAN (OHRO)
USAID/GUATEMALA PROJECT No. 520-0398

LIST OF REPORT RECOMMENDATIONS

INTERNAL CONTROL STRUCTURE

1. Inadequate Records Keeping

Recommendation:

We recommend that OHRO make an evaluation of the accounting system structure, and implement necessary changes so that it complies with, at least, the following:

- A. Preparation of periodic fund accountability statements according with USAID requirements.
- B. Maintenance of independent accounting records for each project.

2. Deficiencies in the Control of Seminars

Recommendation:

We recommend that OHRO evaluate the payment procedure of the seminar-workshops and implement a record keeping system so that it includes the following documents:

- A. List of participants containing the name, signature, description of social group they belong to, and material submitted to them.
- B. Vouchers of the room and board expenses indicating the amount of participants these correspond to.

3. Deficiencies in the Control of Furniture, Equipment, and Vehicles, Granted by USAID

Recommendation:

We recommend that OHRO undertake an evaluation of the control over assets purchased with project funds, and implement a record keeping and control system that complies with the following:

- A. Register the project property as part of the Institution's inventory.
- B. Obtain the signature of the persons responsible for the properties, in the corresponding cards.

- C. Establish a review procedure of the reports before they are submitted to USAID.
- D. Turn over the furniture and equipment still pending to the corresponding auxiliary departmental offices as soon as possible.
- E. Establish control procedures to provide evidence of the use of the project's equipment and vehicles.

4. Payrolls of Educators that were not Reviewed nor Authorized

Recommendation:

We recommend that OHRO establish procedures to verify that all disbursements must have the proper corresponding review and authorization.

5. Deficiencies in the Control of Publications

Recommendation:

We recommend that OHRO evaluate the control over publications acquired with grant funds, verifying that the following, at least, is complied with:

- A. Establish adequate procedures for the custody and safeguard of the publications kardex.
- B. Assign a person responsible to review and authorize the arrival and issuance of material, as well as to verify their adequate recording in the corresponding kardex card.

COMPLIANCE WITH AGREEMENT TERMS AND APPLICABLE LAWS AND REGULATIONS

1. Lack of Accounting Records and Quarterly Government Counterpart Reports

Recommendation:

We recommend that OHRO establish an accounting and record keeping system for the Government counterpart funds granted to the project, and assign a person responsible to prepare and submit the corresponding quarterly reports to USAID.

2. Plan for the Maintenance of the Assets not Submitted

Recommendation:

We recommend that OHRO develop and submit a plan for the maintenance of equipment and vehicles of the project.

3. Kardex Cards of Publications not Found

Recommendation:

We recommend that OHRO establish adequate procedures for the custody and safeguard of the publications kardex.

* * * * *

AUDIT OF THE STRENGTHENING DEMOCRACY PROJECT
MANAGED BY THE OFFICE OF THE HUMAN RIGHTS OMBUDSMAN (OHRO)
USAID/GUATEMALA PROJECT No. 520-0398

SCHEDULE OF COUNTERPART CONTRIBUTIONS (UNAUDITED)
For the period from september 28, 1990 to december 31, 1992
(In United States Dollars)

	<u>Budget</u>	<u>Actual</u>	<u>Reference Findings and Notes</u>
<u>CASH:</u>			
Local personnel and per diem	US\$1,931,000	US\$214,944	
Operating costs	<u>549,000</u>	<u>61,763</u>	
TOTAL	US\$2,480,000 =====	US\$276,707 =====	Finding No.1 (1) and Note 3

(1) Compliance with agreement terms, and applicable laws and regulations.

FREE TRANSLATION

August 29, 1994

External Auditors
LARA & GONZALEZ
Representatives for
Deloitte Touche Tohmatsu Int.
Guatemala

Dear Sirs:

In reference to the report of the external audit practiced on the operations of this Office for the period of September 28, 1990 to December 31, 1992, of the grant identified as STRENGTHENING DEMOCRACY PROJECT, USAID/GUATEMALA - PROJECT No. 520-0398, we want to point out the following:

1. LACK OF COUNTERPART ACCOUNTING RECORDS

The administration believes that it is unnecessary for the Institution to establish counterpart accounting records, since this counterpart value is represented by a percentage of the global expenses of the Institution, applied to the project in a detailed manner. It is not therefore, necessary to physically provide the amount of money, since it would be impossible. It is a fact that from the global expenses made, the amount provided by this Office to the project, is established.

2. DEFICIENCIES IN CONTROL

- a) Control of seminars
- b) Control of furniture
- c) Control of educators' payrolls
- d) Control of publications
- e) Quarterly counterpart reports
- f) Specific accounting records

This administration is aware of the findings made by the external audit on the deficiencies detected.

As soon as the report of the project was made known to us, the necessary correction procedures were taken, so that the deficiencies will be avoided in the future.

3. QUESTIONED COSTS FOR US\$212,596

The external auditors report that costs for the amount indicated were made for several seminars and workshops, which were not supported with documents covering important requirements, such as the signature of each one of the participants.

This administration acknowledges the propriety of this observation, and has taken the necessary steps to avoid the same occurrence in the future. Regretfully, because of the time elapsed since these seminars took place, it is impossible to correct these deficiencies; however, the support documents do exist, even though they reveal the mentioned deficiencies.

4. MANAGEMENT REPRESENTATION LETTER

This administration did not sign the management representation letter submitted by the external auditors, because it did not consider it reasonable to make affirmations which do not concern us. However, if the terms of the letter are further discussed, we shall gladly sign the mentioned document.

Most sincerely yours,

Dr. Jorge Mario García Laguardia
Human Rights Ombudsman

c.c. Lic. Francisco Hernández Bran
Financial Department
Files



Jorge Mario García Laguardia
Procurador de los Derechos Humanos

Guatemala, 29 de agosto de 1994

Señores Auditores Externos
Lara & González
Representantes de Deloitte
Touche Tohmatsu Int.
Ciudad.

Señores Auditores:

Atentamente les dirijo la presente para referirme al informe de la auditoría externa practicada a las operaciones realizadas a esta Procuraduría, por el periodo comprendido del 28 de septiembre de 1990 al 31 de diciembre de 1992, correspondiente a la donación que se identifica como, PROYECTO INSTITUCIONES DEMOCRÁTICAS, USAID - GUATEMALA, PROYECTO No. 520-0398, así:

1. AUSENCIA DE REGISTROS CONTABLES CONTRAPARTIDA

Estima la administración que no es necesario habilitar registros contables de la contrapartida que tiene que efectuar la Institución, habida cuenta de que el valor de esta contrapartida está representada por un porcentaje de los gastos globales de la Institución, que se aplican en forma detallada al proyecto. No es pues, que físicamente tenga que aportarse la cantidad de dinero, porque no sería posible, sino que de la globalidad de gastos efectuados se establece el aporte que está efectuando la Procuraduría al proyecto.

2. DEFICIENCIAS DE CONTROL

- a) Control de seminarios
- b) Control de bienes muebles.
- c) Control de nóminas de educadores.
- d) Control de publicaciones.
- e) Informes trimestrales de contrapartida
- f) Registros contables específicos

.../2



Jorge Mario García Laguardia
Procurador de los Derechos Humanos

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La administración de la Procuraduría está consciente de las observaciones formuladas por auditoría externa en torno a las deficiencias detectadas.

Inmediatamente que se conoció el proyecto de reporte se tomaron las providencias para superar las omisiones que se informan, de manera que en adelante, ya no se presentarán.

3. COSTOS CUESTIONABLES POR US\$212.596.00

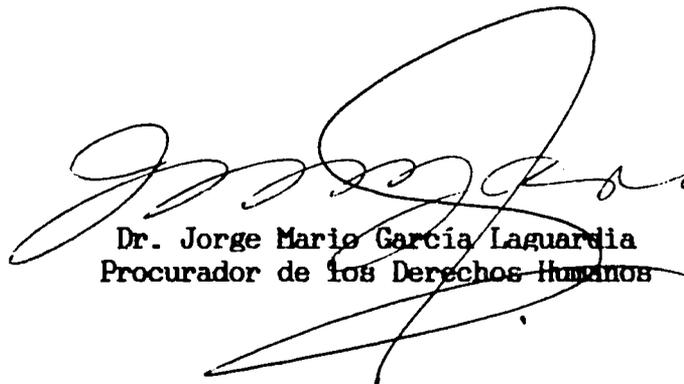
Observa auditoría externa que los gastos efectuados por la cantidad indicada para la realización de diversos seminarios y talleres no se encontraban respaldados por documentos que cubrieran requisitos importantes, como la firma de cada uno de los participantes.

La administración de la Procuraduría reconoce la propiedad de esta observación, tomándose las providencias necesarias para que en adelante esto no vuelva a ocurrir; lamentablemente por el tiempo transcurrido desde la realización de tales seminarios no es posible superar esas deficiencias, no obstante los documentos de respaldo si existen, lógicamente con las omisiones señaladas.

4. CARTA DE PRESENTACIÓN

La administración de la Procuraduría no firmó la carta de presentación que le fue expuesta por los señores auditores externos, porque no encontró razonable hacer afirmaciones que no le competen. No obstante, si se discuten los términos de la nota, con mucho gusto será firmada.

Sin otro particular, aprovecho la oportunidad para reiterarles las muestras de mi consideración y estima. Atentamente,


Dr. Jorge Mario García Laguardia
Procurador de los Derechos Humanos



cc: Lic. Francisco Hernández Bran
Departamento Financiero
Archivo.

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JMGL/Absa.