



## INTERNAL AUDIT DIVISION

### REPORT 2015/024

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Audit of the Office of the United Nations High Commissioner for Human Rights Country Office in Guatemala

Overall results relating to the management of operations in Guatemala were initially assessed as partially satisfactory. Implementation of nine important recommendations remains in progress.

FINAL OVERALL RATING: PARTIALLY SATISFACTORY

31 March 2015  
Assignment No. AE2014/330/02

# CONTENTS

	<i>Page</i>
I. BACKGROUND	1-2
II. OBJECTIVE AND SCOPE	2
III. AUDIT RESULTS	2-9
A. Strategic planning and risk assessment	4-5
B. Performance monitoring	5-6
C. Regulatory framework	6-9
IV. ACKNOWLEDGEMENT	9
ANNEX I      Status of audit recommendations	
APPENDIX I   Management response	

# AUDIT REPORT

## Audit of the Office of the United Nations High Commissioner for Human Rights Country Office in Guatemala

### I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the Office of the United Nations High Commissioner for Human Rights (OHCHR) Country Office in Guatemala (hereinafter referred to as OHCHR-Guatemala).
2. In accordance with its mandate, OIOS provides assurance and advice on the adequacy and effectiveness of the United Nations internal control system, the primary objectives of which are to ensure (a) efficient and effective operations; (b) accurate financial and operational reporting; (c) safeguarding of assets; and (d) compliance with mandates, regulations and rules.
3. OHCHR-Guatemala is located in Guatemala City and was established in January 2005 following the departure of United Nations Mission for the Verification of Human Rights in Guatemala in 2004. Its mandate is to monitor the human rights situation and provide technical cooperation and advice to State institutions and civil society. The latest agreement with the host country covers the period from March 2014 to September 2017.
4. To contribute to the protection and promotion of the Guatemalan population human rights, and in accordance with its mandate, the thematic priorities of OHCHR in Guatemala were:
  - a. Widening the democratic space;
  - b. Protecting human rights in development and in the economic sphere;
  - c. Countering discrimination;
  - d. Combating impunity, strengthening accountability and the rule of law;
  - e. Early warning and protection of human rights in the context of conflict, violence and insecurity; and,
  - f. Strengthening the effectiveness of international human rights mechanisms and the progressive development on international human rights law.
5. OHCHR-Guatemala was headed by a Country Representative (Representative) at P-5 level. He was supported by seven professional staff, seven national officers, ten United Nations Volunteers (UNVs), fifteen General Service staff and eight consultants. The Representative reported to the Chief of Americas, Europe and Central Asia Branch, which was one of the three branches within the Field Operations and Technical Cooperation Division (FOTCD) at OHCHR Headquarters. International professional staff members were governed by United Nations staff regulations and rules while the National Officers and General Service staff were governed by United Nations Development Programme (UNDP) staff regulations and rules as per the Memorandum of Understanding between UNDP and OHCHR.
6. OHCHR-Guatemala was fully funded from extra budgetary funds. Its actual expenditure for the biennium 2012-2013 was \$8.3 million and the budget for 2014-2015 was \$9.5 million. This included the Maya programme which promotes indigenous peoples' rights in the areas of education, political participation and justice. OHCHR-Guatemala was responsible for implementing the "justice" component while the "political participation" and "education" components were implemented independently by UNDP and the United Nations Children's Fund (UNICEF) respectively. The first phase of the "Justice"

component of the Maya programme was implemented from 2009 to 2013 with a total budget of \$2.5 million. Due to the success of the first phase, a second phase was approved in November 2013 for another four years (2014-2017) with a total budget of \$3.9 million.

7. Comments provided by OHCHR are incorporated in *italics*.

## II. OBJECTIVE AND SCOPE

8. The audit was conducted to assess the adequacy and effectiveness of OHCHR governance, risk management and control processes in providing reasonable assurance regarding the **effective management of the operations of the OHCHR Country Office in Guatemala**.

9. The audit was included in the 2014 OIOS work plan for OHCHR due to the high risks associated with OHCHR-Guatemala operations.

10. The key controls tested for the audit were: (a) strategic planning and risk assessment; (b) performance monitoring; and (c) regulatory framework. For the purpose of this audit, OIOS defined these key controls as follows:

(a) **Strategic planning and risk assessment** - controls that provide reasonable assurance that strategic planning mechanisms are in place and implemented effectively, and that risks to achieving objectives are assessed and appropriately managed.

(b) **Performance monitoring** - controls that provide reasonable assurance that appropriate performance metrics have been established and used to monitor performance effectively.

(c) **Regulatory framework** - controls that provide reasonable assurance that policies and procedures: (i) exist to guide the activities in the areas of human resources management, administration, financial management, procurement and asset management; (ii) are implemented consistently; and (iii) ensure the reliability and integrity of financial and operational information.

11. The key controls were assessed for the control objectives shown in Table 1.

12. OIOS conducted this audit from September to December 2014. The audit covered the period from 1 January 2012 to 10 October 2014.

13. OIOS conducted an activity-level risk assessment to identify and assess specific risk exposures, and to confirm the relevance of the selected key controls in mitigating associated risks. Through interviews, analytical reviews and tests of controls, OIOS assessed the existence and adequacy of internal controls and conducted necessary tests to determine their effectiveness.

## III. AUDIT RESULTS

14. The OHCHR governance, risk management and control processes examined were initially assessed as **partially satisfactory**<sup>1</sup> in providing reasonable assurance regarding the **effective**

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<sup>1</sup> A rating of “**partially satisfactory**” means that important (but not critical or pervasive) deficiencies exist in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

**management of the operations of the OHCHR Country Office in Guatemala.** OIOS made nine recommendations to address issues identified in the audit.

15. The OHCHR-Guatemala country programme of work for 2012-2013 and 2014-2017 were aligned with the respective OHCHR “management plans”. The Office used the six thematic crosscutting priorities in the management plan as the basis for planning and implementing its activities. In the administrative area, OHCHR-Guatemala generally complied with the policies for the use of vehicles and the Minimum Operating Security Standards (MOSS).

16. Strategic planning and risk assessment was assessed as partially satisfactory because there was a need for OHCHR to prepare a strategy for the Maya programme to enhance its effectiveness. There was also a need to ensure that field offices include targeted donors and realistic funding goals in their work plans.

17. Performance monitoring was assessed as partially satisfactory because OHCHR needed to plan and allocate resources for evaluation of the Maya programme. OHCHR also needed to develop appropriate guidance on monthly performance reporting to help improve consistency in the quality of performance reports.

18. Regulatory framework was assessed as partially satisfactory because OHCHR needed to provide guidelines to assist field offices in determining their organizational structure. There was also a need for OHCHR-Guatemala to: (a) review the staffing structure of the Maya programme; (b) assess staff training needs and develop training plans; and (c) establish targeted timelines for processing grants for effective programme delivery.

19. The initial overall rating was based on the assessment of key controls presented in Table 1 below. The final overall rating is **partially satisfactory** as implementation of nine important recommendations remains in progress.

**Table 1: Assessment of key controls**

Business objective	Key controls	Control objectives			
		Efficient and effective operations	Accurate financial and operational reporting	Safeguarding of assets	Compliance with mandates, regulations and rules
Effective management of the operations of the OHCHR Country Office in Guatemala	(a) Strategic planning and risk assessment	Partially satisfactory	Partially satisfactory	Partially satisfactory	Partially satisfactory
	(b) Performance monitoring	Partially satisfactory	Partially satisfactory	Partially satisfactory	Partially satisfactory
	(c) Regulatory framework	Partially satisfactory	Satisfactory	Partially satisfactory	Partially satisfactory
<b>FINAL OVERALL RATING: PARTIALLY SATISFACTORY</b>					

## A. Strategic planning and risk assessment

### Need to strengthen coordination with the United Nations Country Team in implementing the Maya programme

20. OHCHR guidelines for preparing the Country Office strategic plans (“country notes”) stated that the existing United Nations Development Assistance Framework (UNDAF) should be taken into account in framing expected accomplishments. Further, the role of other actors inside and outside the United Nations should be articulated in pursuing each expected accomplishment. OHCHR-Guatemala did not take into account the 2010-2014 UNDAF in preparing its programme of work and had barely mentioned the United Nations Country Teams (UNCT) in supporting its implementation. This was because the 2010-2014 UNDAF was not human rights-based and there was no systematic follow-up by UNCT of United Nations human rights mechanisms’ recommendations.

21. Improvements were made in 2014 including the involvement of OHCHR-Guatemala in the national consultations on the Post-2015 Development Agenda. As a result, the 2015-2019 UNDAF was developed using a human rights-based approach and articulated around five pillars: (a) social development; (b) transitional justice; (c) right to food and security; (d) sustainable development; and (e) gender-human rights. Inter-agency tasks forces were also created to follow up and monitor the implementation of the new UNDAF. OHCHR-Guatemala therefore took into account the 2015-2019 UNDAF in preparing its programme of work for 2015-2017.

22. The Maya programme fitted within three of the five pillars, (i.e. social development, transitional justice and sustainable development). OHCHR-Guatemala included the ‘justice’ component of the Maya programme, which it was responsible for (henceforth referred to as the ‘Maya programme’), in its programme of work for 2015-2017. However, the role of other actors in addressing the OHCHR-Guatemala expected accomplishments that the Maya programme was contributing to had not been assessed and articulated in the country notes. Consequently, opportunities to partner with other agencies within UNCT in implementing the Maya Programme had not been adequately addressed. For instance, although the beneficiaries of the programme had recovered their land rights with the support of OHCHR-Guatemala, they needed additional support to administer their community land in order for the acquired rights to have sustainable impact to the community. While supporting the beneficiaries in administering their communal land was not part of OHCHR mandate, OHCHR-Guatemala had not coordinated with the working groups within UNCT to determine which other agency could implement this part of the programme.

23. OIOS attributed the deficiencies to the fact that OHCHR Guatemala had not prepared a comprehensive strategy or approach to implementing the Maya programme in its country notes. Therefore, important issues relating to the programme implementation and sustainability of the results had not been adequately thought through and addressed.

**(1) OHCHR-Guatemala should develop and document a comprehensive strategy for the Maya programme, including an assessment of the role other actors can play in the Justice Component of the Maya Programme to ensure the sustainability of results.**

*OHCHR accepted recommendation 1 and stated that OHCHR-Guatemala, in consultation with FOTCD and relevant partners in the UNCT, will design a strategy for the remainder of the Maya programme, in light of achievements to date and planning for an appropriate follow-on mechanism that will ensure sustainability. Recommendation 1 remains open pending receipt of a comprehensive strategy for the Maya programme.*

Need to ensure that field offices include fundraising activities with realistic funding goals in their work plans

24. OHCHR Standard Operating Procedures on fundraising state that field offices are encouraged to contribute to OHCHR fundraising efforts. However, OHCHR-Guatemala had not included specific fundraising activities with targeted donors and funding goals in its 2014-2017 country notes. OHCHR-Guatemala had also not included risks associated with funding shortfalls in its risk assessment despite the fact that OHCHR had deficits (excess of expenditure over income) in the last four biennia. OIOS attributed the deficiencies to the absence of adequate guidelines and requirements for field offices' involvement in fundraising activities.

25. OHCHR Headquarters had projected that the current biennium (2014-2015) could end with a deficit and had therefore reduced the OHCHR-Guatemala 2015 budget by \$1 million, which was almost 25 per cent of its annual expenditure. Failure to address the deficiencies in the approach to fundraising may put at risk the long-term sustainability of OHCHR-Guatemala.

**(2) The OHCHR Donor and External Relations Section, in coordination with the OHCHR Field Operations and Technical Cooperation Division, should establish requirements for field offices' programme of work to include fundraising activities with details of targeted donors and funding goals.**

*OHCHR accepted recommendation 2 and stated that guidance for the inclusion of fundraising targets in field presences' annual work plans will be prepared in the context of the update of OHCHR Global Management Outputs at the end of 2015. Recommendation 2 remains open pending receipt of documentation showing the steps taken to ensure that fundraising activities and details of targeted donors and funding goals are included in field offices' programme of work.*

OHCHR-Guatemala programme of work was aligned with OHCHR overall management plan

26. The OHCHR 2014-2017 "management plan" defined six thematic priorities in the areas of human rights mechanisms, discrimination, rule of law, development and the economic sphere, democratic space and human rights in situations of conflict, violence and insecurity. The OHCHR-Guatemala 2014-2017 country notes were aligned with the six thematic priorities and its work plan for 2014 had sixteen expected accomplishments derived from the overall OHCHR strategic thematic priorities. In the 2014-2017 OHCHR-Guatemala country notes, recommendations from several OHCHR organs such as the United Nations Human Rights Council's Universal Periodic Reviews for Guatemala and the OHCHR annual report on the activities of the Guatemala Country Office were appropriately included in the OHCHR-Guatemala work plan. OIOS therefore concluded that controls in this area were adequate and working satisfactorily.

## **B. Performance monitoring**

OHCHR needed to allocate resources for evaluation of the Maya programme

27. According to the Secretary-General's bulletin on "United Nations Regulations and Rules Governing Programme Planning, Monitoring of Implementation and Methods of Evaluation", all programmes should be evaluated on a regular, periodic basis. The Maya programme had not been evaluated and there were no plans or resources allocated to evaluate it before the end of its second phase in 2017. There were also no plans to evaluate OHCHR-Guatemala because OHCHR evaluates country offices on a sample basis and applies the evaluation results to all offices; and OHCHR-Guatemala had not

been sampled for evaluation. Since the Maya programme was the first of its kind and unique to OHCHR-Guatemala, there was a need for an evaluation to enable OHCHR to assess and demonstrate programme impact and also learn lessons for the future.

**(3) OHCHR should plan and allocate resources for an evaluation of the Maya programme to take place before the end of the programme's second phase in 2017.**

*OHCHR accepted recommendation 3 and stated that an evaluation of the Maya programme will be included in the OHCHR work and cost plans for 2016. Recommendation 3 remains open pending receipt of evidence showing that plans are in place for an evaluation of the Maya programme.*

#### Need for guidance on monthly performance reporting to improve the quality of reports

28. The OHCHR Monthly Report Standard Operating Procedures (SOP) require field presences to prepare reports on their progress towards achieving the expected accomplishments and outputs as set out in their annual work plan. The SOP also states that Heads of field presences should ensure that monthly reports are succinct, analytical, of a high quality and submitted on time. OHCHR-Guatemala completed and submitted its monthly reports through the Performance Management System to Headquarters. However, the reports did not indicate the progress in achievement of targeted outputs and expected accomplishments. OIOS review of a sample of monthly reports showed cases where there was no clear link between some of the activities and targeted outputs. Further, there were inconsistencies in the monthly reporting from one unit to the other. There was a need for OHCHR-Guatemala to train its staff on monthly performance reporting to ensure that the performance reports produced are consistent and of appropriate quality.

**(4) OHCHR-Guatemala, in coordination with OHCHR Headquarters, should provide appropriate guidance and feedback to its staff to improve the quality and consistency of monthly performance reports.**

*OHCHR accepted recommendation 4 and stated that it will conduct a targeted feedback exercise during 2015 regarding monthly performance reporting and will consolidate the relevant lessons learned and guidance for use by all field offices and programmes. Recommendation 4 remains open pending receipt of documentation showing that appropriate guidance and feedback has been given to staff regarding monthly performance reports.*

### **C. Regulatory framework**

#### Need for guidance in determining the organizational structure of field offices

29. Following the new management plan for 2014-2017, OHCHR-Guatemala updated its organizational structure to be closely linked with its six thematic priorities and to facilitate the monitoring and reporting of its annual programme work plan. However, the rationale for the new structure was not documented. Further, the roles and responsibilities of each unit and the terms of reference for thematic focal points (gender, security, indigenous and human rights advisor) were not defined in line with the new structure. OHCHR-Guatemala staff expressed the need to clarify and document their roles and responsibilities because the overall programme of work did not reflect their actual tasks and the job descriptions were too generic to determine staff's current roles and responsibilities. Clarifying the roles and responsibilities for each unit and focal points could enhance accountability and effectiveness. There was no guidance from OHCHR Headquarters to assist field offices in establishing an appropriate



organizational structure. There were also no review mechanisms at OHCHR Headquarters to ensure the appropriateness of the organizational structures of field offices.

**(5) The OHCHR Field Operations and Technical Cooperation Division should develop guidelines and review mechanisms to assist field offices in establishing appropriate organizational structures, including roles and responsibilities of coordinators and thematic focal points.**

*OHCHR accepted recommendation 5 and stated that as a part of internal restructuring during 2015, it will determine basic standards for field office structures, roles and responsibilities, and will formulate guidance to support field presences in adapting to apply those standards, bearing in mind their specific local situations. Recommendation 5 remains open pending receipt of documentation showing that guidance has been provided to field offices regarding organizational structures, including roles and responsibilities of coordinators and thematic focal points.*

#### Need to review the staffing structure of Maya programme

30. As a good practice applied in many United Nations organizations, it is necessary to have a combination of staff and consultants in projects to preserve accumulated institutional knowledge and to enhance accountability in achieving results. The Maya Programme was headed by a national consultant supported by six other local consultants. They provided technical support to the indigenous community lawyers during the strategic litigation cases. The over-reliance on consultants to manage the Maya Programme and to have supervisory responsibilities may hamper the Office to preserve its accumulated institutional knowledge. In addition, full reliance on consultants for implementing such a large programme increased the risk of inappropriate conduct. For example, during OIOS visit to Guatemala, a beneficiary indicated that consultants had provided confidential information (the amount of grant awarded) to the local lawyers. OIOS attributed the deficiency to the fact that OHCHR-Guatemala had not established a comprehensive strategy and approach for implementing the programme and therefore important issues such as the implementation structure for the programme had not been adequately addressed.

**(6) OHCHR-Guatemala should review the staffing structure for the Maya programme to ensure an appropriate mix of staff and consultants.**

*OHCHR accepted recommendation 6 and stated that OHCHR-Guatemala, with the support of FOTCD, will review the structure of the programme as part of the comprehensive strategy for its future implementation. Recommendation 6 remains open pending receipt of an updated structure for the Maya programme with an appropriate mix of staff and consultants.*

#### Need to establish targeted timelines for processing grants for effective programme delivery

31. One of the 2014-2017 management goals of OHCHR was to increase effectiveness in supporting field operations. To reach that goal, OHCHR planned to implement simplified procedures for awarding grants at the field level. From 2010 to date, OHCHR-Guatemala issued 36 grants totalling \$1 million to 20 indigenous organizations to implement project activities under the Maya programme. OIOS reviewed eight grants on sample basis and noted that the selection of grantees was carried out in accordance with OHCHR guidelines. Further, grantees provided the necessary financial and audit reports for monitoring purposes. The grants were paid in two instalments and four of the 20 indigenous organizations had not been paid the last instalment because satisfactory progress reports were awaited. OIOS therefore concluded that the controls over processing and financial monitoring of grants were satisfactory.

32. However, the grant proposals had not been reviewed in a timely manner. For grants related to the second phase of the Maya programme, OHCHR-Guatemala had taken approximately four months to review the grant proposals before submission to the Headquarters Grant Committee. Two months after submission to the Headquarters Grant Committee, the proposals were yet to be approved. There were no timelines for the grants review process, starting from screening of applications at field level to approval of grantees by Headquarters. Consequently, as at December 2014, the grantees were yet to start implementing the second phase of the Maya programme.

**(7) OHCHR should establish timelines for processing grants, starting from screening of applications at the field level to approval of grantees' selection at Headquarters, to ensure effective programme delivery.**

*OHCHR accepted recommendation 7 and stated that its guidelines for grants processing will be updated in light of the Secretariat's Enterprise Risk Management principles and response plans, including appropriate timelines. Recommendation 7 remains open pending receipt of evidence that timelines for processing grants have been established.*

#### Need to assess staff training needs and develop training plan for staff

33. According to the OHCHR Field Manual, a training plan should be designed and linked with training needs of staff. In addition, staff should have completed five days of training per year. One of the 2014-2017 goals was for staff to have necessary competencies and skills to effectively implement programmes. However, OHCHR-Guatemala had not conducted a training needs assessment for the last three years. For example, the staff working in finance and property management had not completed the computer-based training on the International Public Sector Accounting Standards. OHCHR had also not developed training plans based on available funding and as a result, the training funds were underutilized. For the biennium 2012-2013, training expenditure was less than \$3,000 against an approved budget of \$23,000 whereas for the current biennium (2014-2015) the training budget of \$12,000 had not yet been utilized.

**(8) OHCHR-Guatemala should assess its staff development needs taking into account its strategic objectives and use this to develop a training plan for its staff.**

*OHCHR accepted recommendation 8 and stated that the OHCHR Staff Development Unit (SDU) is working with OHCHR-Guatemala to elaborate a training plan, including face-to-face and on-line training sessions for its staff, to be completed in the first half of 2015. A local Learning Focal Point has been appointed for the Guatemala office, and a draft survey for the office (in English and Spanish) on their training needs has been prepared. The final plan will be based on the results of the survey, and SDU will assist with the necessary training thereafter. Recommendation 8 remains open pending receipt of a training plan for OHCHR-Guatemala staff.*

#### Need to comply with the established timelines for issuance of air tickets

34. In the United Nations Secretariat, a requirement was introduced in 2011 for departments, offices and programmes to take appropriate measures to ensure that air tickets for official business travel are issued at least 14 days prior to departure unless exceptions are appropriately justified. OHCHR-Guatemala did not always apply this directive to take advantage of discounted airfares for advance bookings. In three out of six travel requests reviewed, tickets were issued from two to seven days prior to departure. Justification for non-compliance with the 14 days requirement for issuance of tickets had not been documented prior to approval of the travel. Compliance with the requirement to issue tickets at least 14 days prior to departure is essential to minimize the cost of airfares.

**(9) OHCHR-Guatemala should put in place procedures to ensure compliance with the requirement that air tickets for official business should be issued at least 14 days in advance unless appropriate justifications are provided.**

*OHCHR accepted recommendation 9 and stated that OHCHR-Guatemala will, in consultation with UNDP, prepare guidance for staff and monitor compliance with the advance purchase requirements for air travel. Recommendation 9 remains open pending receipt of procedures to ensure compliance with the requirement that air tickets for official business should be issued at least 14 days in advance unless appropriately justified.*

Inventory controls were in place and vehicle policy was complied with

35. OHCHR-Guatemala had in place inventory controls to ensure that all items of non-expendable property were appropriately accounted for. The Office had carried out an independent physical verification of its assets in December 2013. OIOS physically verified a sample of twelve items and no exceptions were noted. In accordance with the OHCHR vehicle policy, OHCHR-Guatemala maintained log books for its fleet of ten vehicles. OIOS therefore concluded that controls in this area were satisfactory.

OHCHR-Guatemala was compliant with applicable security standards

36. The Minimum Operating Security Standards (MOSS) are the primary mechanism for managing and mitigating security risks to personnel, property and assets of United Nations organizations. MOSS compliance for United Nations offices and facilities is mandatory. OHCHR-Guatemala conducted a self-assessment against Guatemala MOSS standards in April 2014 and noted that its compliance rate was 98 per cent. OIOS therefore concluded that controls in this area were satisfactory.

#### **IV. ACKNOWLEDGEMENT**

37. OIOS wishes to express its appreciation to the Management and staff of OHCHR for the assistance and cooperation extended to the auditors during this assignment.

(Signed) David Kanja  
Assistant Secretary-General for Internal Oversight Services

**STATUS OF AUDIT RECOMMENDATIONS**  
**Audit of the Office of the United Nations High Commissioner for Human Rights Country Office in Guatemala**

Recom. no.	Recommendation	Critical <sup>2</sup> / Important <sup>3</sup>	C/ O <sup>4</sup>	Actions needed to close recommendation	Implementation date <sup>5</sup>
1	OHCHR-Guatemala should develop and document a comprehensive strategy for the Maya programme, including an assessment of the role other actors can play in the Justice Component of the Maya Programme to ensure the sustainability of results.	Important	O	Receipt of a comprehensive strategy for the Maya programme.	31 December 2016
2	The OHCHR Donor and External Relations Section, in coordination with the OHCHR Field Operations and Technical Cooperation Division, should establish requirements for field offices' programme of work to include fundraising activities with details of targeted donors and funding goals.	Important	O	Receipt of documentation showing the steps taken to ensure that fundraising activities and details of targeted donors and funding goals are included in field offices' programme of work.	31 December 2015
3	OHCHR should plan and allocate resources for an evaluation of the Maya programme to take place before the end of the programme's second phase in 2017.	Important	O	Receipt of evidence showing that plans are in place for an evaluation of the Maya programme.	31 January 2016
4	OHCHR-Guatemala, in coordination with OHCHR Headquarters, should provide appropriate guidance and feedback to its staff to improve the quality and consistency of monthly performance reports.	Important	O	Receipt of documentation showing that appropriate guidance and feedback has been given to staff regarding monthly performance reports.	31 December 2015
5	The OHCHR Field Operations and Technical Cooperation Division should develop guidelines and review mechanisms to assist field offices in establishing appropriate organizational structures, including roles and responsibilities of coordinators and thematic focal points.	Important	O	Receipt of documentation showing that guidance has been provided to field offices regarding organizational structures, including roles and responsibilities of coordinators and thematic focal points.	31 December 2015
6	OHCHR-Guatemala should review the staffing structure for the Maya programme to ensure an	Important	O	Receipt of an updated structure for the Maya programme with an appropriate mix of staff and	31 December 2015

<sup>2</sup> Critical recommendations address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.

<sup>3</sup> Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

<sup>4</sup> C = closed, O = open

<sup>5</sup> Date provided by OHCHR in response to recommendations.

**STATUS OF AUDIT RECOMMENDATIONS**  
**Audit of the Office of the United Nations High Commissioner for Human Rights Country Office in Guatemala**

Recom. no.	Recommendation	Critical <sup>2</sup> / Important <sup>3</sup>	C/ O <sup>4</sup>	Actions needed to close recommendation	Implementation date <sup>5</sup>
	appropriate mix of staff and consultants.			consultants.	
7	OHCHR should establish timelines for processing grants, starting from screening of applications at the field level to approval of grantees' selection at Headquarters, to ensure effective programme delivery.	Important	O	Receipt of evidence that timelines for processing grants have been established.	31 March 2016
8	OHCHR-Guatemala should assess its staff development needs taking into account its strategic objectives and use this to develop a training plan for its staff.	Important	O	Receipt of a training plan for OHCHR-Guatemala staff.	31 August 2015
9	OHCHR-Guatemala should put in place procedures to ensure compliance with the requirement that air tickets for official business should be issued at least 14 days in advance unless appropriate justifications are provided.	Important	O	Receipt of procedures to ensure compliance with the requirement that air tickets for official business should be issued at least 14 days in advance unless appropriately justified.	30 June 2015

# **APPENDIX I**

## **Management Response**

## Management Response

## Audit of the Office of the United Nations High Commissioner for Human Rights Country Office in Guatemala

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	OHCHR-Guatemala should develop and document a comprehensive strategy for the Maya programme, including an assessment of the role other actors can play in the Justice Component of the Maya Programme to ensure the sustainability of results.	Important	Yes	Guatemala-Country Office Representative	31 December 2016 ( <i>taking into consideration the results of the planned evaluation in 2016</i> )	OHCHR Guatemala, in consultation with FOTCD and relevant partners in the UNCT, will design a strategy for the remainder of the Maya programme, in light of achievements to date and planning for an appropriate follow-on mechanism that will ensure sustainability.
2	The OHCHR Donor and External Relations Section, in coordination with the OHCHR Field Operations and Technical Cooperation Division, should establish requirements for field offices' programme of work to include fundraising activities with details of targeted donors and funding goals.	Important	Yes	Chief Donor and External Relations Section	31 December 2015	Guidance for the inclusion of fundraising targets in field presences' annual work plans will be prepared in the context of the update of OHCHR Global Management Outputs at the end of 2015.
3	OHCHR should plan and allocate resources for an evaluation of the Maya programme to take place before the end of the programme's second phase in 2017.	Important	Yes	Chief Policy, Planning, Monitoring and Evaluation Services	31 January 2016	An evaluation of the Maya programme will be included in the OHCHR work and cost plans for 2016.
4	OHCHR-Guatemala, in coordination with OHCHR Headquarters, should provide appropriate guidance and feedback to its staff to improve the quality and consistency of monthly performance	Important	Yes	Chief America Branch, and  Guatemala-Country	31 December 2015	OHCHR will conduct a targeted feedback exercise during 2015 reporting and will consolidate the relevant lessons learned and guidance

<sup>1</sup> Critical recommendations address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.

<sup>2</sup> Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

## Management Response

## Audit of the Office of the United Nations High Commissioner for Human Rights Country Office in Guatemala

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	reports.			Office Representative		for use by all field offices and programmes.
5	The OHCHR Field Operations and Technical Cooperation Division should develop guidelines and review mechanisms to assist field offices in establishing appropriate organizational structures, including roles and responsibilities of coordinators and thematic focal points.	Important	Yes	Director Field Operations and Technical Cooperation Division	31 December 2015	As a part of internal restructuring during 2015, OHCHR will determine basic standards for field office structures, roles and responsibilities, and will formulate guidance to support field presences in adapting to apply those standards, bearing in mind their specific local situations.
6	OHCHR-Guatemala should review the staffing structure for the Maya programme to ensure an appropriate mix of staff and consultants.	Important	Yes	Guatemala- Country Office Representative	31 December 2015	OHCHR Guatemala, with the support of FOTCD, will review the structure of the programme as part of the comprehensive strategy for its future implementation.
7	OHCHR should establish timelines for processing grants, starting from screening of applications at the field level to approval of grantees' selection at Headquarters, to ensure effective programme delivery.	Important	Yes	Chief Finance and Budget Section	31 March 2016	OHCHR's guidelines for Grants processing will be updated in light of the Secretariat's Enterprise Risk Management principles and response plans, including appropriate timelines.
8	OHCHR-Guatemala should assess its staff development needs taking into account its strategic objectives and use this to develop a training plan for its staff.	Important	Yes	Head of Staff development Unit	31 August 2015	The OHCHR Staff Development Unit is working with OHCHR Guatemala to elaborate a training plan, including face-to-face and on-line training sessions for its staff, to be completed in the first half of 2015. A local Learning Focal Point has been appointed for the Guatemala office, and a draft survey for the office (in English and Spanish) on their training needs has been prepared. The final plan will be based on the results of



## Management Response

## Audit of the Office of the United Nations High Commissioner for Human Rights Country Office in Guatemala

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						the survey, and the SDU will assist with the necessary training thereafter.
9	OHCHR-Guatemala should put in place procedures to ensure compliance with the requirement that air tickets for official business should be issued at least 14 days in advance unless appropriate justifications are provided.	Important	Yes	OHCHR-Guatemala Country Office Representative	30 June 2015	OHCHR Guatemala will, in consultation with UNDP, prepare guidance for staff and monitor compliance with the advance purchase requirements for air travel.