



## **INTERNAL AUDIT DIVISION**

### **REPORT 2019/071**

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#### **Audit of the Office of the High Commissioner for Human Rights country office in Colombia**

**There is need to strengthen programme  
management, the office structure and  
controls relating to procurement, asset  
management and business continuity**

**15 August 2019  
Assignment No. AE2018/330/01**

# **Audit of the Office of the High Commissioner for Human Rights country office in Colombia**

## **EXECUTIVE SUMMARY**

The Office of Internal Oversight Services (OIOS) conducted an audit of the Office of the High Commissioner for Human Rights (OHCHR) country office in Colombia (OHCHR-Colombia). The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes over the effective management of OHCHR-Colombia operations. The audit covered the period from January 2017 to December 2018 and included a review of risk areas relating to strategic planning and management and the regulatory framework.

OHCHR-Colombia coordinated its activities with other parts of OHCHR and was recognized by stakeholders as being instrumental in promoting human rights in Colombia. However, programme management, the office structure, and controls relating to procurement, asset management and business continuity planning needed to be strengthened.

OIOS made ten recommendations. To address issues identified in the audit, OHCHR-Colombia needed to:

- Strengthen its engagement with the United Nations Country Team;
- Strengthen its monitoring and reporting capacity for addressing cases of killing of human rights defenders;
- Evaluate its capacity building activities in accordance to OHCHR training policy;
- Conduct a donor mapping exercise and develop a fundraising strategy;
- Review and streamline its structure;
- Strengthen the control environment by ensuring that staff take all required mandatory training, and the procedures for managing complaints and approving outside activities are clearly communicated;
- Finalize the inventory verification exercise and reconcile the results with inventory records;
- Plan and monitor procurement actions to ensure that splitting of needs is avoided and procurement actions are done in a timely and competitive manner;
- Explore solutions to meet the legal requirements for claiming tax refunds for its purchases; and
- Finalize the business continuity plan and develop procedures for testing its effectiveness.

OHCHR accepted the recommendations and has initiated action to implement them.

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# **Audit of the Office of the High Commissioner for Human Rights country office in Colombia**

## **I. BACKGROUND**

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the Office of the High Commissioner for Human Rights (OHCHR) country office in Colombia (OHCHR-Colombia).
2. OHCHR-Colombia was established on 29 November 1996 by an agreement between the Government of Colombia and the High Commissioner for Human Rights. The last extension of the agreement was done on 31 October 2016, for three years until 31 October 2019. The extension specified that the priorities of the office would be adjusted to address post conflict needs resulting from the final peace agreement between the Colombian government and the “Revolutionary Armed Forces of Colombia”.
3. The 2018-2021 strategy of OHCHR-Colombia addresses the following areas: (a) monitoring the human rights situation with a view to advising the authorities on the formulation and implementation of policies, programmes and measures to promote and protect human rights, including in the context of violence and armed conflict; (b) monitoring and reporting on the human rights situation in Colombia to the Human Rights Council; (c) technical cooperation and assistance to the government, state institutions, civil society and non-governmental organizations to promote respect and observance of human rights and international humanitarian law in Colombia; and (d) promotion of human rights to the general public and dissemination of information on international human rights and humanitarian law standards.
4. OHCHR-Colombia offices are located in Bogota and it has 18 territorial presences (sub-offices) in other parts of the country. It is headed by a Representative at the D-1 level supported by 17 international professional staff, 33 local fixed-term staff, 11 national officers, 48 service contractors and eight United Nations Volunteers (UNVs). OHCHR-Colombia’s expenditure for 2017 and 2018 was \$9.9 million and \$10.4 million respectively and the budget for 2019 was \$11.4 million.
5. Comments provided by OHCHR are incorporated in italics.

## **II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY**

6. The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes over the effective management of OHCHR-Colombia operations.
7. This audit was included in the 2019 risk-based work plan of OIOS due to the risk that potential weaknesses in the management of OHCHR-Colombia could impede the achievement of its objectives.
8. OIOS conducted this audit from February to May 2019. The audit covered the period from January 2017 to December 2018. Based on an activity-level risk assessment, the audit covered higher and medium risk areas in the management of OHCHR-Colombia which included: (a) strategic planning and management; and (b) regulatory framework.
9. The audit methodology included: (a) interviews with key personnel; (b) reviews of relevant documentation; (c) analytical reviews of data; (d) sample testing; and (e) physical observation.

10. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

### **III. AUDIT RESULTS**

#### **A. Strategic and programme management**

##### OHCHR-Colombia was recognized as being instrumental in promoting human rights issues in Colombia

11. The OHCHR-Colombia 2018-2021 strategy document (Country Programme) was developed in accordance to the OHCHR planning guidelines and had clear and measurable targeted results. The programme of work was aligned to OHCHR's strategic priorities and the host country's needs. In April 2018, the Board of Trustees of the United Nations Voluntary Fund for Technical Cooperation in the Field of Human Rights (the Board) visited Colombia and met with various stakeholders. In its 2019 report to the Human Rights Council (A/HRC/40/78) the Board reported that OHCHR-Colombia had covered key areas of the country in a sustained manner for many years, even at very difficult moments. The Board indicated that all partners interviewed recognized the critical role OHCHR plays in supporting the country to promote and protect human rights. It also noted the importance of the complementarity role OHCHR plays in supporting the mandate of the United Nations Verification Mission in Colombia by keeping human rights at the forefront of the peace agenda. A consultant engaged by OHCHR in 2016 also concluded that the office's presence was instrumental in the implementation of OHCHR mandate in the country. Similarly, all key external stakeholders (donors and civil society representatives) indicated that they were satisfied with the work and support provided by OHCHR. Based on the above, OIOS concluded that strategic planning was adequate and there was evidence that OHCHR-Colombia was taking action to fulfill its mandate.

##### Need to strengthen engagement with the United Nations Country Team

12. OIOS' interviews with the Resident Coordinator and the review performed by the Board showed that OHCHR-Colombia was instrumental in integration of human rights concepts in the United Nations Country Team (UNCT) agenda. The Resident Coordinator's Office indicated that OHCHR was an active member of UNCT and its working groups. However, OIOS noted that there were no formal terms of reference for the working groups that OHCHR-Colombia was involved in, and minutes of the working groups' meetings were not kept. These are important accountability tools that need to be established to ensure the effectiveness of the working groups.

13. There was also no formal mechanism for other United Nations agencies to systematically report cases of human rights violations to OHCHR-Colombia. In addition, there were deficiencies in complying with the 2011 "Human Rights Due Diligence Policy on support to non-United Nations Security Forces" (Human Rights Due Diligence policy). The policy states that United Nations agencies should not provide support to national security organizations where there is a real risk of the receiving entities committing grave violations of international humanitarian, human rights or refugee law, unless corrective mitigating measures were taken. The Resident Coordinator's Office in Colombia indicated that in 2016, the United Nations Development Programme (UNDP) had conducted a survey of non-United Nations security forces in line with the requirements of the Human Rights Due Diligence policy. However, OHCHR-Colombia was not aware of the results of the UNDP survey and the results had not been updated. Since the Human Rights Due Diligence Policy assigns OHCHR a leading role for implementing the risk assessment and follow-up actions, OHCHR-Colombia needs to ensure that the risk assessment is conducted and regularly updated as required.

**(1) OHCHR-Colombia should coordinate with the Resident Coordinator's office to strengthen its engagement with the United Nations Country Team by: (a) formalizing the terms of reference of the working groups it is involved in; (b) establishing a formal mechanism for other United Nations agencies to report human rights violation incidents; and (c) ensuring that a risk assessment is conducted and regularly updated as required by the Human Rights Due Diligence policy.**

*OHCHR accepted recommendation 1 and stated that the appointment of a new Resident Coordinator has been postponed at least until the last quarter of 2019, while the UNCT and the Government of Colombia are currently engaged on the discussion of the new Common Country Analysis (an essential element of the United Nations Development Assistance Framework), to be completed by the end of the year. For these reasons, there will not be the necessary conditions to advance these issues until early 2020. However, it should be noted that responsibility for formalizing the terms of reference of working groups does not rest with OHCHR-Colombia, though we will advocate with the Resident Coordinator's office in this regard. On item (b), OHCHR-Colombia already elaborated and proposed to the Resident Coordinator's office basic guidelines on how to manage alleged human rights violations and breaches of international humanitarian law. Recommendation 1 remains open pending receipt of evidence that OHCHR-Colombia has consulted with the Resident Coordinator's office regarding: (a) formalization of the terms of reference of the working groups it is involved in; (b) implementation of the guidelines on how to manage alleged human rights violations and breaches of international humanitarian law; and (c) establishment of a plan of action for conducting a risk assessment and regularly updating it as required by the Human Rights Due Diligence policy.*

Need to strengthen capacity for monitoring and reporting of killings of human rights defenders

14. OHCHR-Colombia's structure includes its main office in Bogota and a network of sub-offices. Coordination between thematic units and sub-offices is overseen by the Office of the Sub-Director of Operations who reports to the Representative. To ensure coordination and dialogue, periodic meetings with thematic units and field offices are held, and records of decisions and follow-up actions are kept. Since the arrival of the new Representative in May 2018, new guidelines and methodologies to monitor the implementation of the office's thematic priorities were established to enhance coordination with sub-offices. The coordination and governance mechanisms were generally adequate, but senior and line managers reported differences in the methodology adopted for the follow-up on cases of killings of human rights defenders which in one instance resulted in a backlog of 25 cases that were not followed up in 2018. OHCHR-Colombia attributed this to the increased number of cases and recognized that it needed to strengthen its monitoring and reporting capacity to ensure that all cases were properly followed up in accordance with the established methodology.

**(2) OHCHR-Colombia should strengthen its monitoring and reporting capacity to effectively address cases of killing of human rights defenders.**

*OHCHR accepted recommendation 2 and stated that human rights monitoring is a core activity of OHCHR-Colombia and entails a variety of human rights violations, including threats and killings of human rights defenders, one of the Office's thematic priorities. New methodologies, a more comprehensive and preventive approach, communication channels and alliances with State institutions responsible for decision making on this matter are continuously revised in order to increase the Office's impact and contribution to the improvement of the human rights situation in the country, in particular that of the human rights defenders. Joint missions with the Ombudsman's Office are being encouraged and a formal memo on this issue will be circulated after the Office's retreat in October 2019, where the strategy for the coming years will be reviewed and revised as necessary.*

Recommendation 2 remains open pending receipt of evidence that OHCHR-Colombia has reviewed and strengthened its capacity for monitoring and reporting cases of killing of human rights defenders.

#### Need to strengthen evaluation and lessons learned exercises

15. The need for programme managers to regularly monitor and report on activities and assess the impact of its results is a good practice that is required by OHCHR administrative instructions and donors and is necessary for effective programme management. OHCHR-Colombia complied with internal and external donor reporting requirements and submitted the required reports in a timely manner. The Programme, Monitoring and Evaluation Unit mapped all the reports with their timeframe and developed a standard format that streamlined the reporting process and helped avoid duplication. A programme evaluation of the office was done in 2007 and another evaluation exercise was planned for 2020. In 2018, OHCHR-Colombia conducted 36 surveys and six focus groups to assess the impact of the training relating to one of its projects. Further, OHCHR-Colombia improved the analytical quality of lessons learned in its 2018 end of year report.

16. However, there was no formal plan for assessing the impact of other capacity building workshops and training and collection of lessons learned, as required by the OHCHR policy on training. In total, OHCHR Colombia implemented more than 780 training and capacity building workshops involving around 8,152 participants in 2017 and 2018. OHCHR-Colombia did not also have a schedule for collecting and discussing lessons learned from its past performance and involving internal and external stakeholders in such exercises. The lessons learned exercises for the end of year performance reports were mostly desk analysis with no participation from external stakeholders as recommended by OHCHR guidelines. OHCHR-Colombia stated that the purpose of the lessons learned exercises was not clear as there was no feedback from OHCHR headquarters on their annual submissions. OHCHR-Colombia needs to evaluate training and conduct lessons learned exercises to ensure that its successes and good practices are documented, and opportunities for improvement are identified and addressed.

**(3) OHCHR-Colombia should establish plans and arrangements for: (a) evaluating its capacity building workshops and training in accordance with OHCHR policy on training; and (b) conducting lessons learned exercises that involve input from internal and external stakeholders.**

*OHCHR accepted recommendation 3 and stated that OHCHR-Colombia has already taken steps since 2018 in developing small-scale evaluation initiatives of workshops and technical assistance activities. The Office is in the process of hiring an international UNV to reinforce the Programme, Monitoring and Evaluation (PME) and Donor Relations Unit in order to have greater evaluating capacity to develop a strategy aimed at increasing previous efforts to a larger scale. Recommendation 3 remains open pending receipt of evidence that OHCHR-Colombia has established plans and arrangements for evaluating capacity building workshops and training and conducting lessons learned exercises that involve input from internal and external stakeholders.*

#### Need for a fundraising strategy with targets

17. OHCHR Standard Operating Procedures (SOP) on fundraising and the Field Administrative Manual encourage field offices to contribute to fundraising efforts. In September 2016, the OHCHR Programme and Budget Review Board (PBRB) recommended that field offices should decrease their reliance on headquarters' un-earmarked funds. OHCHR-Colombia was considered successful in fundraising as over 70 per cent of its budget portfolio was locally funded. Both its 2018-2021 Country Programme and the 2018 and 2019 annual work plans identified fundraising as a major risk factor and

recommended the development of a resource mobilization strategy. The OHCHR-Colombia Unit in charge of fundraising was developing ideas to expand its donor base. OHCHR-Colombia also had a Public Information Unit supporting the work of the office and communicating its results. It had an official webpage, a Twitter account and a YouTube channel in Spanish. These social media accounts were linked to the main webpage in Spanish which was continuously fed via tweets and uploads. However, OHCHR-Colombia had not yet conducted a donor mapping exercise or developed a formal fundraising strategy with targets. A fundraising strategy is required to ensure that the office optimizes the effectiveness of its fundraising efforts. The strategy needs to be developed in consultation with the Donor and External Relations Section at OHCHR headquarters to ensure consistency with OHCHR headquarters' fundraising initiatives.

**(4) OHCHR-Colombia should, in coordination with the Donor and External Relations Section, conduct a donor mapping exercise and develop a fundraising strategy with targets to strengthen its fundraising efforts.**

*OHCHR accepted recommendation 4 and stated that OHCHR-Colombia is in the process of hiring an international UNV to reinforce the PME and Donor Relations Unit in order to have the capacity to undertake this task by March 2020. Recommendation 4 remains open pending receipt of evidence that OHCHR-Colombia has conducted a donor mapping exercise and used the results to develop a fundraising strategy with targets.*

## **B. Regulatory framework**

### Need to streamline the structure and composition of staff and non-staff personnel

18. In 2018, OHCHR-Colombia had 118 staff members and personnel based in 18 sub-offices. Most of the sub-offices were opened after 2010 following OHCHR-Colombia's engagement in the peace process and to respond to specific requests for field presences set by the host country when it renewed the agreement with OHCHR in 2014. All proposals for opening new sub-offices were approved by PBRB as required. However, the submissions to PBRB did not adequately address the justification for the sub-offices' staffing requirements. For instance, for the opening of five new sub-offices in 2015 (Apartado, Cucuta, Florencia, Mocoa and Tumaco) there was no formal assessment of the staffing requirements or detailed workforce proposals. The justifications included in the PBRB decision only addressed the need to transfer one staff to one of the sub-offices with no mention of the workforce requirements for the remaining four sub-offices. There were also no formal terms of reference or documentation of responsibilities for the sub-offices. In 2016, PBRB requested the development of an SOP for opening of field offices but this had not been done.

19. As a result of the above deficiencies, there were unexplained variations in the composition and grading of staff in the OHCHR-Colombia sub-offices. Large sub-offices were headed by international staff at P-3 or P-4 level without clear justification for the differences in grading. Whereas the P-4 heads of sub-offices had clear coordination responsibilities in their job descriptions, this was not the case for P-3 heads of sub-offices. Further, some of the small sub-offices had one or two staff/personnel and were headed either by international staff, UNVs or service contractors. There was no guidance on whether service contractors and UNVs should be allowed to head sub-offices. In addition, one of the sub-office was headed by a Security Officer at the P-3 level. Most of the Security Officer's functions were related to security but the staff was also performing substantive human rights monitoring functions.

20. To accommodate growing demand for sub-offices and technical cooperation projects, OHCHR-Colombia used service contractors extensively. Service contractors were preferred in comparison with other types of personnel and staff because they are relatively cheaper and allow more flexibility when



changes need to be made. At the time of the audit, service contractors represented around 40 percent of the workforce and headed most of the key thematic sections in Bogota and some small sub-offices. There were 15 service contractors who had worked at OHCHR-Colombia for more than five years continuously. OHCHR staff both in Geneva and Colombia were concerned that some service contractors were performing core functions of recurring nature contrary to the UNDP policy on use of service contractors. Further, due to budget limitations, service contractors often had three months' contracts that were repeatedly extended.

21. In 2018, both OHCHR-Colombia and OHCHR headquarters started separate initiatives to assess and streamline the organizational structure and the use of service contractors. OHCHR engaged an international consultant to review its current field presence structure. The study was on going at the time of the audit. The OHCHR-Colombia reorganization efforts were also ongoing and were aimed at maximizing impact in the field, increasing security and better working conditions for staff in small sub-offices and establishing a more concentrated presence. The reorganization is expected to be finalized once the consultant hired by OHCHR headquarters to review the field presence structure finalizes his assessment. OHCHR headquarters needs to provide oversight and guidance to ensure that OHCHR-Colombia establishes an appropriate structure within existing resources to optimize productivity of its workforce and comply with established policies. Further, OIOS noted that since the growth of the office was not formally accompanied with periodic revision of staff functions, there were 24 cases of staff and personnel performing functions that were not in line with their job descriptions.

**(5) OHCHR should oversee and support OHCHR-Colombia in streamlining its structure by ensuring that: (a) the staffing and structures of its sub-offices are adequately justified; (b) use of service contractors for core functions of recurring nature is avoided; and (c) all job descriptions are updated.**

*OHCHR accepted recommendation 5 and stated that OHCHR-Colombia is currently undertaking a comprehensive revision of its structure in the field and in Bogotá, together with an ambitious regularization process of a large percentage of service contractors' positions (representing 38 per cent of the total of personnel in 2018). OHCHR has approved the conversion of service contracts to fixed term, which will proceed over the coming year. The process for Colombia, already started in early 2019, is being conducted in phases, and includes also the revision of all job descriptions. An updated proposal will be submitted to the PBRB in August-September 2019 and the third phase is expected to be completed by December 2020. Recommendation 5 remains open pending receipt of the revised structure and evidence that: (a) the rationale for the staffing and structure of sub-offices is explained; (b) use of service contractors for core functions of recurring nature is avoided; and (c) all job descriptions are up to date.*

#### Need to ensure compliance with the United Nations Secretariat's initiatives on ethics and integrity

22. The Institute of Internal Auditors defines the control environment as the attitude and actions of the board and management regarding the importance of control within the organization. The control environment includes the following elements: (a) integrity and ethical values; (b) management's philosophy and operating style; (c) organizational structure; (d) assignment of authority and responsibility; (e) human resources policies and practices; and (f) competence of personnel. The results of a survey administered by OIOS showed that the control environment in OHCHR-Colombia was mature in all the areas except the integrity and ethical values element which had some weaknesses. The participation of staff in the leadership dialogue exercises initiated by the Ethics Office to help staff understand and share experiences on integrity and ethics issues was low. Compliance rates with mandatory training on integrity and ethical issues were also low: 40 per cent for the training on prevention of sexual harassment and 51 per cent for the training on ethics and integrity. Further, the survey results and interviews with staff showed that staff were not

conversant with established procedures for dealing with complaints and the need to obtain prior approval for outside activities. OHCHR-Colombia needs to address these gaps to enhance its control environment.

**(6) OHCHR-Colombia should strengthen its control environment by ensuring that: (a) staff participate in the leadership dialogue and take all the required mandatory training; and (b) the procedures for managing staff complaints and approval of outside activities are clearly communicated to staff.**

*OHCHR accepted recommendation 6 and stated that the latest leadership dialogue announced in late 2018 (“Dignity Dialogues”) was held in Colombia, with participation of all staff, on 16 June 2019. Although compliance with mandatory training is satisfactory, the Human Resources (HR) Unit sends regular updates to motivate staff to complete courses and, in some cases, specific training is required. The HR Unit will launch a campaign to promote greater compliance with mandatory training during the last quarter of 2019. In line with the above, in coordination with the Information Technology (IT) Unit, the HR Unit will create a section in the Office’s intranet where full information and access to complaints mechanisms are available to staff, followed by an information campaign. It should be noted that all staff are provided information on management of complaints as part of their induction. Recommendation 6 remains open pending receipt of evidence that action has been taken to: (a) improve compliance with mandatory training and (b) enhance staff awareness of the complaints mechanisms and procedures for undertaking outside activities.*

Internal controls for the recording of assets should be strengthened

23. Most administrative functions were properly managed in accordance to established procedures. OIOS review revealed the following positive elements: (a) coordination and working arrangements with the Local Service Provider (UNDP) were satisfactory and transactions were processed in a timely manner; (b) recruitment was done in a competitive manner and recruitment files were properly maintained; (c) there was an induction programme for new staff; (d) there were mechanisms for identifying and addressing staff training needs; (e) adequate arrangements were in place for maintaining attendance records; (f) cash advances were authorized by the Finance and Budget Section at OHCHR headquarters as required and a mechanism was in place to track and ensure any delays in accounting for the advances were justified; (g) petty cash was used and managed in accordance to the financial regulations and rules; (h) there was a mechanism for monitoring and charging staff their personal telephone costs; and (i) security controls were in place. OHCHR-Colombia had a Security Unit embedded within the office and Security risk assessments had been conducted for each of its independent sub-offices and recommendations raised addressed. Further, all staff had taken the required security training.

24. However, there were deficiencies in the maintenance of inventory records. OHCHR-Colombia maintained the list for capitalized property, plant and equipment with a total value of \$942,937 in Umoja and a separate list of assets that are not capitalized of approximately \$1.8 million in an e-asset system. OIOS found the following errors in the inventory records: (a) one vehicle sold in 2015 was still in the Umoja records; (b) one vehicle purchased in December 2016 was not included in the inventory records; and (c) a major software developed in house (ISHRA) for the analysis of human rights cases with an estimated value of more than \$300,000 was never included in the inventory. In addition, at the time of the audit, the physical verification exercise for 2018 was not yet finalized. Such gaps make the records unreliable and increase the risk of losses not being identified and accounted for in a timely manner.

**(7) OHCHR-Colombia should: (a) finalize the inventory verification exercise and reconcile the results with the inventory records; and (b) ensure that inventory records are updated in a timely manner when assets are purchased or sold.**

*OHCHR accepted recommendation 7 and stated that OHCHR-Colombia started updating the inventory on e-Asset database with support and feedback from the Procurement Unit at headquarters. In parallel, the Office requested headquarters authorization to proceed with write-off of more than 600 items. Visits to sub-offices for ensuring the physical verification of inventory are planned for the last quarter of 2019 and inventory will be finalized in December 2019. By the end of the exercise, each staff member should sign a form to facilitate information management on assets given in custody and control of inventory. Recommendation 7 remains open pending receipt of evidence that: (a) the inventory verification exercise has been finalized and results reconciled with inventory records; and (b) mechanisms have been established to ensure that inventory records are updated in a timely manner when assets are purchased or sold.*

#### Need to strengthen planning and monitoring of procurement actions

25. OHCHR-Colombia had an informal agreement with UNDP to procure goods and services up to \$5,000 under the micro-purchase modality of UNDP Procurement Manual. In 2017 and 2018 OHCHR-Colombia procured goods and services totaling \$1.9 million of which \$1.23 million was procured under the micro-purchase modality. OIOS analysis showed six instances where purchase orders were split to limit them to the \$5,000 thresholds. These involved 15 purchase orders totaling \$50,000, where OHCHR-Colombia issued multiple purchase orders to the same vendor in the same week or month and the services/goods were delivered to the same location by the same vendor. OHCHR-Colombia also engaged six individual contractors using the direct contract modality instead of a competitive process as required by UNDP procurement policy. OHCHR-Colombia justified the use of direct contract modality either based on urgency of the needs or impracticability of having a competitive process. Proper procurement planning would help to reduce the need to procure items urgently. From 2019, OHCHR-Colombia does not use the UNDP micro-purchase modality and instead uses the Low Value Acquisition modality in Umoja for purchases up to \$10,000. This will increase the value of goods and services that OHCHR-Colombia will procure itself without involving other administrative service providers. OHCHR-Colombia needs to strengthen its planning and monitoring of procurement actions to ensure compliance with established requirements and optimize value for money for its purchases.

#### **(8) OHCHR-Colombia should plan and monitor procurement actions to ensure that splitting of needs is avoided and procurement actions are done in a timely and competitive manner.**

*OHCHR accepted recommendation 8 and stated that OHCHR Colombia has taken the following measures in respect of better-managed procurement: (i) bidding process through UNDP for services, especially vehicle maintenance; (ii) use of contracts signed by other United Nations agencies and long term agreements that have similar product or services; and (iii) requested support from Procurement Division and the United Nations Verification Mission in Colombia (UNVMC) for processing shopping carts through Umoja. In terms of planning, a revised template to facilitate the procurement process for thematic units and field offices will be distributed during the last quarter of 2019. Ongoing discussions are held with the IT Unit in Geneva to buy servers, laptops and software through global contracts, when possible. In the absence of specific applications in Umoja, OHCHR-Colombia is using the Maya System to monitor all procurement requests with the aim to ensuring that any request is linked to work plans and cost plans. Recommendation 8 remains open pending receipt of evidence of the actions taken to strengthen planning and monitoring of procurement actions.*

#### Need to address problems in obtaining tax refunds

26. Like other United Nations organizations, OHCHR-Colombia is exempt from the payment of taxes and duties for its purchases. The host country allows refund of Value Added Tax (VAT) only through a bank account named after the requesting organization. OHCHR-Colombia had no authority to open a bank

account in its name and therefore its 2016 VAT refund claims amounting to approximately \$58,000 were rejected by the host country's government. In 2018, OHCHR-Colombia started a process of seeking VAT deduction at source when this was feasible. For the years 2017 and 2018, the VAT receivable was \$130,000 and \$181,000 respectively but OHCHR-Colombia had not yet submitted claims for refund because the bank account issue had not been resolved. According to local legislation, VAT claims should be submitted within a year after purchase. OHCHR-needs to urgently identify solutions to meet the requirements for claiming VAT refunds so that it can submit claims for the outstanding refunds before they expire. OHCHR could explore the possibility of obtaining the Controllers approval to open a bank account for receiving VAT refunds and/or having invoices for its future purchases in the name of UNDP or another United Nations agency who can then claim the VAT refund on its behalf.

**(9) OHCHR should urgently explore potential solutions to enable it to meet the legal requirements for claiming tax refunds for its purchases and recover prior years' refunds where feasible.**

*OHCHR accepted recommendation 9 and stated that requests for support in addressing this issue have been sent to the Controller, Treasury and the United Nations Office at Geneva, without viable options presented. This was discussed with UNVMC in November 2018 concerning possible joint action, which OHCHR-Colombia is currently following up. Recommendation 9 remains open pending receipt of evidence that action has been taken to enable OHCHR meet the legal requirements for claiming tax refunds for its purchases and recovering prior years' refunds where feasible.*

Need to regularly test the business continuity plan including the IT back-up system

27. In 2010 OHCHR-Colombia drafted a business continuity plan stating that it is fundamental for reducing organizational risks and loss of reputation in case of business interruptions. At the time of the audit OHCHR-Colombia was in the process of updating the plan. To ensure continuity of operations OHCHR-Colombia regularly stored a back-up of its servers in two different locations which was a good practice. However, OHCHR-Colombia had never tested the business continuity plan and the IT back-up system. OHCHR headquarters had not established any guidelines or requirements for developing and testing business continuity plans and IT back-ups. At the time of the audit, OIOS noted that two hard disks failed, and the back-ups did not work for a major portion of the information stored in ISHRA, the system used for analyzing human rights cases. OHCHR-Colombia had to contract an external provider to help with the recovery of the information from the two hard disks. OHCHR-Colombia needs to regularly test the business continuity plan including its IT back-up system to verify its effectiveness in ensuring business continuity in case of an emergency or disaster.

**(10) OHCHR should finalize the business continuity plan and develop procedures for testing the effectiveness of the plan including data back-up.**

*OHCHR accepted recommendation 10 and stated that in a coordinated effort, the Security, IT, General Services and Procurement Units have prepared a draft business continuity plan. The plan will be finalized in December 2019 and tests will be carried out in the first quarter of 2020. Recommendation 10 remains open pending receipt of evidence that the business continuity plan has been finalized and procedures for testing its effectiveness have been developed.*

#### **IV. ACKNOWLEDGEMENT**

28. 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)* Eleanor T. Burns  
Director, Internal Audit Division  
Office of Internal Oversight Services

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of the Office of the High Commissioner for Human Rights country office in Colombia

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	C/ O <sup>3</sup>	Actions needed to close recommendation	Implementation date <sup>4</sup>
1	OHCHR-Colombia should coordinate with the Resident Coordinator's office to strengthen its engagement with the United Nations Country Team by: (a) formalizing the terms of reference of the working groups it is involved in; (b) establishing a formal mechanism for other United Nations agencies to report human rights violation incidents; and (c) ensuring that a risk assessment is conducted and regularly updated as required by the Human Rights Due Diligence policy.	Important	O	Receipt of evidence that OHCHR-Colombia has consulted with the Resident Coordinator's office regarding: (a) formalization of the terms of reference of the working groups it is involved in; (b) implementation of the guidelines on how to manage alleged human rights violations and breaches of international humanitarian law; and (c) establishment of a plan of action for conducting a risk assessment and regularly updating it as required by the Human Rights Due Diligence policy.	30 June 2020
2	OHCHR-Colombia should strengthen its monitoring and reporting capacity to effectively address cases of killing of human rights defenders.	Important	O	Receipt of evidence that OHCHR-Colombia has reviewed and strengthened its capacity for monitoring and reporting cases of killing of human rights defenders.	31 December 2019
3	OHCHR-Colombia should establish plans and arrangements for: (a) evaluating its capacity building workshops and training in accordance with OHCHR policy on training; and (b) conducting lessons learned exercises that involve input from internal and external stakeholders.	Important	O	Receipt of evidence that OHCHR-Colombia has established plans and arrangements for evaluating capacity building workshops and training and conducting lessons learned exercises that involve input from internal and external stakeholders.	31 March 2020
4	OHCHR-Colombia should, in coordination with the Donor and External Relations Section, conduct a donor mapping exercise and develop a fundraising strategy with targets to strengthen its fundraising efforts.	Important	O	Receipt of evidence that OHCHR-Colombia has conducted a donor mapping exercise and used the results to develop a fundraising strategy with targets.	31 March 2020

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

<sup>2</sup> Important recommendations address important (but not critical or pervasive) deficiencies 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.

<sup>3</sup> C = closed, O = open

<sup>4</sup> Date provided by OHCHR in response to recommendations.

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of the Office of the High Commissioner for Human Rights country office in Colombia

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	C/ O <sup>3</sup>	Actions needed to close recommendation	Implementation date <sup>4</sup>
5	OHCHR should oversee and support OHCHR-Colombia in streamlining its structure by ensuring that: (a) the staffing and structures of its sub-offices are adequately justified; (b) use of service contractors for core functions of recurring nature is avoided; and (c) all job descriptions are updated.	Important	O	Receipt of the revised structure and evidence that: (a) the rationale for the staffing and structure of sub-offices is explained; (b) use of service contractors for core functions of recurring nature is avoided; and (c) all job descriptions are up to date.	30 June 2020
6	OHCHR-Colombia should strengthen its control environment by ensuring that: (a) staff participate in the leadership dialogue and take all the required mandatory training; and (b) the procedures for managing staff complaints and approval of outside activities are clearly communicated to staff.	Important	O	Receipt of evidence that action has been taken to: (a) improve compliance with mandatory training and (b) enhance staff awareness of the complaints mechanisms and procedures for undertaking outside activities.	31 December 2019
7	OHCHR-Colombia should: (a) finalize the inventory verification exercise and reconcile the results with the inventory records; and (b) ensure that inventory records are updated in a timely manner when assets are purchased or sold.	Important	O	Receipt of evidence that (a) the inventory verification exercise has been finalized and results reconciled with inventory records; and (b) mechanisms have been established to ensure that inventory records are updated in a timely manner when assets are purchased or sold.	31 December 2019
8	OHCHR-Colombia should plan and monitor procurement actions to ensure that splitting of needs is avoided and procurement actions are done in a timely and competitive manner.	Important	O	Receipt of evidence of the actions taken to strengthen planning and monitoring of procurement actions.	31 December 2019
9	OHCHR should urgently explore potential solutions to enable it to meet the legal requirements for claiming tax refunds for its purchases and recover prior years' refunds where feasible.	Important	O	Receipt of evidence that action has been taken to enable OHCHR meet the legal requirements for claiming tax refunds for its purchases and recovering prior years' refunds where feasible.	31 December 2019
10	OHCHR should finalize the business continuity plan and develop procedures for testing the effectiveness of the plan including data back-up.	Important	O	Receipt of evidence that the business continuity plan has been finalized and procedures for testing its effectiveness have been developed.	31 March 2020

# **APPENDIX I**

## **Management Response**



## Management Response

## Audit of the Office of the High Commissioner for Human Rights country office in Colombia

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	OHCHR-Colombia should coordinate with the Resident Coordinator's office to strengthen its engagement with the United Nations Country Team by: (a) formalizing the terms of reference of the working groups it is involved in; (b) establishing a formal mechanism for other United Nations agencies to report human rights violation incidents; and (c) ensuring that a risk assessment is conducted and regularly updated as required by the Human Rights Due Diligence policy.	Important	Yes	Head of Colombia office	30 June 2020	<p>The appointment of a new Resident Coordinator has been postponed at least until the last quarter of 2019, while the UNCT and the Government of Colombia are currently engaged on the discussion of the new CCA/UNDAF, to be completed by the end of the year.</p> <p>For these reasons, there will not be the necessary conditions to advance these issues until early 2020. However, it should be noted that responsibility for (a) does not rest with OHCHR-Colombia, though we will advocate with the ORC in this regard. On (b), OHCHR-Colombia already elaborated and proposed to the ORC basic guidelines on how to manage alleged human rights violations and breaches of International Humanitarian Law.</p>
2	OHCHR-Colombia should strengthen its monitoring and reporting capacity to effectively address cases of killing of human rights defenders.	Important	Yes	Head of Colombia office	31 December 2019	Human Rights monitoring is a core activity of OHCHR-Colombia and entails a variety of human rights violations, including threats and

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

<sup>2</sup> Important recommendations address important (but not critical or pervasive) deficiencies 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 Response

## Audit of the Office of the High Commissioner for Human Rights country office in Colombia

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>killings of human rights defenders, one of the Office's thematic priorities.</p> <p>New methodologies, a more comprehensive and preventive approach, communication channels and alliances with State institutions responsible for decision making on this matter are continuously revised in order to increase the Office's impact and contribution to the improvement of the human rights situation in the country, in particular that of the human rights defenders. Joint missions with the Ombudsman's Office (Defensor del Pueblo) are being encouraged and a formal memo on this issue will be circulated after the Office's retreat in October 2019, where the strategy for the coming years will be reviewed and revised as necessary.</p>
3	OHCHR-Colombia should establish plans and arrangements for: (a) evaluating its capacity building workshops and training in accordance with OHCHR policy on training; and (b) conducting lessons learned exercises that involve input from internal and external stakeholders.	Important	Yes	Head of Colombia office	31 March 2020	<p>OHCHR-Colombia has already taken steps since 2018 in developing small scale evaluation initiatives of workshops and technical assistance activities (focus groups, surveys in the framework of donor funded projects).</p> <p>The Office is in the process of hiring an international UNV to reinforce the PME &amp; Donor Relations Unit in order to have greater evaluating capacity to</p>

## Management Response

## Audit of the Office of the High Commissioner for Human Rights country office in Colombia

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						develop a strategy aimed at increasing previous efforts to a larger scale to be implemented in the second half of the planning cycle (2020-2021 AWP), including lessons learned exercises.
4	OHCHR-Colombia should, in coordination with the Donor and External Relations Section, conduct a donor mapping exercise and develop a fundraising strategy with targets to strengthen its fundraising efforts.	Important	Yes	Head of Colombia office with Chief of DEXREL	31 March 2020	OHCHR-Colombia is in the process of hiring an international UNV to reinforce the PME & Donor Relations Unit in order to have the capacity to undertake this task (by March 2020).
5	OHCHR should oversee and support OHCHR-Colombia in streamlining its structure by ensuring that: (a) the staffing and structures of its sub-offices are adequately justified; (b) use of service contractors for core functions of recurring nature is avoided; and (c) all job descriptions are updated.	Important	Yes	Head of Colombia office	30 June 2020	OHCHR-Colombia is currently undertaking a comprehensive revision of its structure in the field and in Bogotá, together with an ambitious regularization process of a large percentage of SC positions (representing 38% of the total of personnel in 2018). OHCHR has approved the conversion of service contracts to fixed term, which will proceed over the coming year.  The process for Colombia, already started in early 2019, is being conducted in phases, and includes also the revision of all job descriptions. An updated proposal will be submitted to the PBRB in August-September 2019 and the third phase is expected to be completed by December 2020.

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## Audit of the Office of the High Commissioner for Human Rights country office in Colombia

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
6	OHCHR-Colombia should strengthen its control environment by ensuring that: (a) staff participate in the leadership dialogue and take all the required mandatory training; and (b) the procedures for managing staff complaints and approval of outside activities are clearly communicated to staff.	Important	Yes	Head of Colombia office	31 December 2019	<p>The latest leadership dialogue announced in late 2018 (“Dignity Dialogues”) was held in Colombia, with participation of all staff, on 16 June 2019.</p> <p>Although compliance with mandatory training is satisfactory, the Human Resources Unit sends regular updates to motivate staff to complete courses and, in some cases, specific training is required. However, the HR Unit will launch a campaign to promote greater compliance with mandatory training during the last quarter of 2019.</p> <p>In line with the above, in coordination with the IT unit, the HR Unit will create a section in the Office’s intranet where full information and access to complaints mechanisms are available to staff, followed by an information campaign (deadline: December 2019). It should be noted that all staff are provided information on management of complaints as part of their induction.</p>
7	OHCHR-Colombia should: (a) finalize the inventory verification exercise and reconcile the results with the inventory records; and (b) ensure that inventory records are updated in a timely manner when assets are purchased or sold.	Important	Yes	Head of Colombia office	31 December 2019	OHCHR-Colombia started updating the inventory on e-Asset database with support and feedback from the Procurement Unit in GVA. In parallel, the Office requested GVA authorization to proceed with write-off of more than 600 items. Visits to

## Management Response

## Audit of the Office of the High Commissioner for Human Rights country office in Colombia

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>sub-offices for ensuring the physical verification of inventory are planned for the last quarter of 2019 and inventory will be finalized in December 2019.</p> <p>By the end of the exercise, each staff member should sign a form to facilitate information management on assets given in custody and control of inventory.</p>
8	OHCHR-Colombia should plan and monitor procurement actions to ensure that splitting of needs is avoided and procurement actions are done in a timely and competitive manner.	Important	Yes	Head of Colombia office	31 December 2019	<p>OHCHR Colombia has taken the following measures in respect of better-managed procurement:</p> <ul style="list-style-type: none"> <li>- Bidding process through UNDP for services, especially vehicle maintenance;</li> <li>- Use of contracts signed by other UN agencies and LTAs that have similar product or services, according to UN Rules; and</li> <li>- We have requested support from Procurement Division and UNVMC for processing shopping carts through ÚMOJA.</li> </ul> <p>In terms of planning, a revised template to facilitate the procurement process for Thematic Units and Field Offices will be distributed during the last quarter of 2019.</p>

## Management Response

## Audit of the Office of the High Commissioner for Human Rights country office in Colombia

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>Ongoing discussions are held with IT in GVA to buy servers, laptops and software through global contracts, when possible.</p> <p>In absence of specific applications in UMOJA, OHCHR-Colombia is using the Maya System to monitor all procurement requests with the aim to ensuring that any request is linked to Work plan and Cost Plans.</p>
9	OHCHR should urgently explore potential solutions to enable it to meet the legal requirements for claiming tax refunds for its purchases and recover prior years' refunds where feasible.	Important	Yes	Chief of PSMS	31 December 2019	Requests for support in addressing this issue have been sent to the Controller and Treasury in HQ and UNOG, without viable options presented. This was discussed with the head of PMSS and the UNVMC in November 2018 concerning possible joint action, which OHCHR-Colombia is currently following up.
10	OHCHR should finalize the business continuity plan and develop procedures for testing the effectiveness of the plan including data back-up.	Important	Yes	Head of Colombia office	31 March 2020	In a coordinated effort, the Security, IT, General Services and Procurement Units have prepared a draft Business Continuity Plan. The plan will be finalized in December 2019 and tests will be carried out in the first quarter of 2020.