

**EUROPEAN COMMISSION**

**EUROPEAID DEVELOPMENT AND COOPERATION  
DIRECTORATE GENERAL (DEVCO)**

**SYSTEMS AUDIT REPORT**

**Design and operating effectiveness of the Internal Control System**

**OF PROJECT: Improvement of the capacities of the Inter American Court of Human Rights to administer prompt international justice to victims of human rights violations, especially those belonging to vulnerable and traditionally discriminated groups, and to disseminate its jurisprudence and work in an amicable manner that facilitates its observance and use among national actors**

**Contract No. EIDHR/2018/402-057**

Entity subject to Audit:	Inter-American Court of Human Rights of the OAS
Country:	Costa Rica, Central America
Commission service:	DEVCO Service/Unit or EU Delegation
DEVCO Directorate:	Mrs. Karine Genty, Head of Unit DEVCO/B6
Auditor:	Venegas y Colegiados, Contadores Públicos Autorizados
Period subject to audit:	May 01, 2019 to April 30,2020
Dates of audit fieldwork:	June 19, 2020 to July 06, 2020
Project status:	Ongoing

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## **Independent Auditor's Report-Systems Audit** **Design and operating effectiveness of the Internal Control System**

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We have audited the Internal Control System set up and operated by Inter-American Court of Human Rights of the OAS, the “Entity” for the project entitled “Improvement of the capacities of the Inter American Court of Human Rights to administer prompt international justice to victims of human rights violations, especially those belonging to vulnerable and traditionally discriminated groups, and to disseminate its jurisprudence and work in an amicable manner that facilitates its observance and use among national actors”, the “Project” and for the purpose of managing risks to the achievement of the objectives of the Project. These risks include risks to the Project funding provide by the European Commission not being used in conformity with the applicable Contractual Conditions as set out in section 2.2 of our report and the risk of error, irregularities and fraud with regard to Project funding.

This systems audit covers the design and operating effectiveness of the Internal Control System in the period from May 01, 2019 to April 30, 2020.

Our findings are set out in the relevant sections of our report, which is made solely to the European Commission in order to gain assurance that risks to the achievement of the objectives of the Project are properly managed and controlled.

### **Respective Responsibilities of the Entity's management and auditors**

The Entity's management are responsible for the design, implementation and effective operation of the Internal Control System, including the management and control of risks to the achievement of the objectives to the Project.

Our responsibility is to audit the Internal Control System and to report our findings to the European Commission in accordance with the Terms of Reference for the audit engagement. These specify that we should carry out work in accordance with the International Framework and Standards for Assurance Engagements (issued by the International Federation Accounts) insofar as these standards can be applied in the specific contest of a systems audit intended to provide assurance that risks to the achievement of the objectives of the Project are properly managed and controlled. These standards require us to observe applicable ethical standards in the conduct of our work.

### **Scope of the audit**

The scope of our audit is set out in our Terms of Reference as noted in Section 3 of our report. It includes an assessment of the main risks to the achievement of the objectives of the Project including risks to the Project funding provided not being used in conformity with the applicable Contractual Conditions and the risks of error, irregularities and fraud with regard to Project funding. The scope of our audit includes an assessment of whether the design of the Internal Control System sufficiently mitigates those risks and whether it is operating effectively.

Our work is designed to concentrate only on the key internal controls of the Entity and specifically those relating to the Project which are designed to prevent and detect material errors, irregularities or fraud with regard to the Project funding.

For the purpose of determining what is a material weakness or deficiency in the Internal Control System we have assessed whether the absence or failure of a control or a series of controls results in a significant risk of material error, irregularity or fraud in the use of the Project funds provided by the European Commission.

Accordingly, our findings cannot be relied upon to disclose every weakness in internal control that may exist at the Entity or Project level. Additionally, although our audit scope includes consideration of qualitative as well as quantitative factors, it is not a performance audit and therefore concentrates on financial internal controls rather than operational controls.

We have taken into account all the available evidence presented to us during our fieldwork which we finalized on (July 06,2020), including the subsequent comments and information of the Entity of the European Commission up to the date of this report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unqualified opinion.

### **Unqualified Opinion**

In our opinion the Internal Control System set up and operated by the Entity for the purpose of managing material risks to the achievement of the objectives of the Project, was suitably designed and operated effectively in the period from May 01, 2019 to April 30, 2020.

**Emphasis of Matter**

Without qualifying our opinion, we draw your attention to the findings as set out in Section 4 of our report detailing minor weaknesses in the Internal Control System. As these weaknesses do not pose a significant risk to the achievement of the objectives of the Project, they are not considered to be material in the context of our audit. Nevertheless, we report them to you in accordance with our Terms of Reference in order that they may be brought to the attention of the Entity and remedied in order to further strengthen the Internal Control System.

**Distribution and Use**

The European Commission has requested this report and it is intended solely for the information and use of the European Commission and the Entity.

Licda. Nydia Venegas Román  
Certified Public Accountant No.703  
Director Partner  
Insurance Police No. 0116 FIG 3  
Expires September 30<sup>th</sup>, 2020  
“Exempt of law stamp number 6663 of the  
Association of Public Accountants of Costa  
Rica by provision of article 8”

Venegas y Colegiados, Certified Public Accountants  
50 meters north of CENAT, on 100<sup>th</sup> street, Rohrmoser,  
Pavas, San José, Costa Rica

July 06, 2020

## 1. Summary of Findings

### *1.1 Summary of Internal Control Findings*

Our detailed internal control findings in Section 4 can be summarized as follows:

<b>Finding n°.</b>	<b>Internal control issue</b>	<b>Title</b>	<b>Priority (1)</b>	<b>Entity comments</b>
1	Other	Expenditure indicated in the contractual estimated budget  Budget exceeded	Level 3	Agreed (see comments from Entity in section 4)

*(1) Priority level of the recommendation (see Section 4).*

### 1.2 Key Audit Data for the Audit Module

The summary tables below contain key audit data and are solely for use of the Commission for internal reporting purposes in the Audit Module.

<b>Type of audit</b>	<b>Systems audit - design and operating effectiveness of the Internal Control System</b>
Type of systems audit opinion	Unqualified

#### Internal Control Findings

Nº	internal control issue	number (1) findings priority 1	number findings priority 2	number findings priority 3	total number of findings
1	No documentation or inadequate documentation				
2	Accounting system and procedures				
3	Financial reporting system and procedures				
4	IT systems and procedures (computerised information systems)				
5	Control environment				
6	Asset management including related procurement process and procedures				
7	Cash and bank management (treasury)				
8	Expenditure control including related procurement process and procedures				
9	Human resources and payroll management				
10	Other			(5)	(5)
	<b>Total internal control findings</b>			<b>(5)</b>	<b>(5)</b>



- (1) This is the number of times a finding for the compliance issue concerned was made. For priority levels for ranking the recommendations relating to the findings see Section 4.

## **2. The Engagement Context**

### ***2.1 Reason for the Audit***

The audit was foreseen in a DEVCO Audit Plan accordance with the terms of reference attached to the Commission’s Contractual Conditions of April 23,2019, Contract number EIDHR/2018/402-057.

The audit was performed according to the International Standard on Assurance Engagements (ISAE) 3000 emitted by the International Federation of Accountants (IFAC), these standards require that we plan and execute the audit to obtain an understanding of the Internal Control set up and operated by the Entity for the purpose of managing material risks to the achievement of the objectives of the Project, is suitable designed and operated effectively.

### ***2.2 Contractual Conditions***

The scope of this audit included obtain a sufficient understanding of the applicable EC laws and regulations for the Project, the Contractual Conditions and requirements for controls set out in Section 5 of the Terms of Reference for this audit engagement. These include:

- Grant Contract-External Actions of the European Union-EIDHR/2018/402-057 “ Improvement of the capacities of the Inter American Court of Human Rights to administer prompt international justice to victims of human rights violations, especially those belonging to vulnerable and traditionally discriminated groups, and to disseminate its jurisprudence and work in an amicable manner that facilitates its observance and use among national actors”, between the European Union, represented by the European Union Commission and the Inter-American Court of Human Rights of the Organization of the American States (OAS).
- Financial Report subject to verification: 01/05/2019-30/04/2020
- Financial Report
- Previous contracts verifications, audits or monitoring.
- Annex I: Description of the action.
- Annex II: General conditions applicable to European Union-financed grant contracts for external actions.
- Annex III: Budget for the action

- Annex IV: Procurement rules for beneficiary.
- Annex V: Standard request for payment and financial identification form.
- Annex VI: Model narrative and financial report.
- Annex VII: Terms of reference for an expenditure verification of a European Union financed grant contract for external actions and model report of factual findings.
- Annex VIII: Model financial guarantee.
- Annex IX: Standard template for transfer of assets ownership.
- Basic regulations
- External contracts for works, services, supplies or grants, programme estimates and related documents.

### ***2.3 Project subject to Audit***

Title of the action: “Improvement of the capacities of the Inter-American Court of Human Rights”

Contract number: EIDHR/2018/402-057

Start date and end date of the reporting period: 01 May 2019 – 30 April 2020

Target country(ies) or region(s): American continent

Final beneficiaries: The Inter-American Court of Human Rights, victims of human rights violations and beneficiaries of provisional measures in cases and matters before the Court, members of civil society and academia, public defenders, prosecutors and judges, the different actors and users of the inter-American human rights system and, in general, the members and organizations of the civil society of the American continent.

Duration: 24 months, the project is ongoing

#### **Background and history of the Project:**

In the past, through a project with de Inter-American Commission in which the Court was a co-applicant, the European Commission gave support to the Court in the areas of compliance with judgments and dissemination of its case-law and work. The European Commission has agreed to finances a new proposal that supports the work of the Court in the aforementioned and other matters.

The cooperation from the European Commission with this project will enable the Court to increase the number of days on which it carries out its judicial tasks, so that it can continue to respond promptly to the diverse matters that are submitted to its consideration.

The activities included in this Project intend to give continuity or follow-up on similar activities that have been implemented by the Inter-American Court on its



own or thanks to the support of international cooperation projects previously executed or in process of execution. The project also intends to achieve larger goals in relation to the activities developed by the Court in order to strengthen the monitoring compliance of its judgments.

Description of the Project:

The overall objective of this project is to contribute to improve the provision and promotion of international justice in human rights in the Americas.

The specific objectives are:

- Improve the capacities of the Inter American Court of Human Rights to administer prompt international justice to victims of human rights violations, especially those belonging to vulnerable and traditionally discriminated groups.
- Strengthen the capacities of the Inter- American Court in monitoring of compliance with judgments and implementation of provisional measures.
- Disseminate the Inter-American Court's case-law and work in an amicable manner that facilitates its observance and use among national actors (state agents, civil society and academia).

The three (3) expected results of the Project are described below:

- Output 1: Increase in the number of days on which the Inter-American Court meets each year
- Output 2: Strengthening monitoring of compliance with judgment and implementation of provisional measures by jurisdictional activities held in the territory of the responsible States and round tables with States authorities and experts
- Output 3: Operation of a social communications department

The Inter-American Court H.R. is the direct beneficiary of this Project, since its implementation will allow an increase in the efficiency of its jurisdictional task as well as in its capacities to influence the promotion of human rights and the diffusion of its work. Upon strengthening and spreading the work of the IA Court HR, the project also benefits the victims of human rights violations and beneficiaries of provisional measures in cases and matters before the Court, members of civil society and academia, public defenders, prosecutors and judges, the different actors and users of the IAHRs, and, in general, the members and organizations of the civil society of the American countries.

On 11 March 2020, the World Health Organization WHO declared COVID-19 a pandemic and Executive Decree No. 42227-MP-S of 16 March 2020 declared itself a national state of emergency throughout the territory of the Republic of Costa Rica, due to the health emergency caused by COVID-19 disease, adopting various prevention and control measures, including: closure of its borders, restrictions on internal mobility, suspension of certain productive, educational and mass events.

Regarding the specific impact of the pandemic in this project, the main tasks affected were those for which the Court had envisioned to travel to the territories of States to hold visits on monitoring compliance with judgments or implementation of provisional measures, and to hold a round table with state authorities and experts to discuss about a complex reparation measure. Also, the planification of the periods of sessions was adversely affected as the Court had to suspend its public hearings for the 134th Regular Session and the entire 135th Regular Session.

During the first reporting period, the Court was able to implement several activities of the project. However, the implementation of actions related to holding sessions and on site activities in the territory of States was negatively affected due to the pandemic situation caused by COVID-19 which required the suspension of activities that involved international travel and gathering of persons.

From a financial point of view, the project has not been disproportionately affected since the economic resources have not been spent as planned in the budget due to the delays mentioned. Despite the fact that this project still has one more year of implementation, an amended is likely to be necessary, for extending the completion period.

#### ***2.4 Entity subject to Audit***

The Inter-American Court of Human Rights (IACHR) was created by the American Convention on Human Rights or "Pact of San José, Costa Rica", which was approved by the Specialized Conference on Human Rights, held from 07 to 22 November 1969.

The IACHR is an autonomous judicial entity of the Inter-American System established under the American Convention on Human Rights, which enjoys international legal personality and all corresponding rights, powers and powers in accordance with the aforementioned convention, the Statute of the Court itself and its regulations (Law No.6889, Chapter I, Article I).

The IACHR is composed of seven judges from the Member States of the Organization. They are elected for a period of six years, with the right to be re-elected only once. It is headquartered in San José, Costa Rica, which is international in nature and operates under the institution's Secretariat.

From 1998, a special agreement was signed between the General Secretariat of the Organization of American States and the Inter-American Court of Human Rights on the administrative functioning of the Court Secretariat.

### *2.5 Internal Control System subject to Audit*

For the purposes of this report, we have classified the significant policies and procedures of internal control system designed and implemented by the Entity, in the following cycles:

- Procedures on cash handling, accounting records, systems, financial reports, and supporting documentation of the transactions that are recorded crediting the Project.
- Procedures for eligibility of expenditure and income.
- Procurement and origin rules insofar as these conditions are relevant to determine the eligibility of expenditure.
- Structure, organization, duties, and controls established by the Entity.
- Controls in purchasing, control and management of fixed assets.
- Procedures to guarantee compliance with the contractual terms established for the Project's implementation, and compliance with applicable laws, regulations and instructions.
- Internal control procedures and policies for payroll and time management
- Accounting (including the use of exchange rates) and financial report of expenditure and income
- Internal control procedures and policies for prevention of accounting errors and fraud.
- Adequacy and integrity of the information system and of the financial reports (internal controls and notably financial internal controls).

For the internal control system categories listed above, we obtained an understanding of the internal control structure, including an understanding of the design of the relevant policies and procedures and whether they had been placed in operation and its effectiveness; therefore, we could assess control risks.

### **3. The Audit**

We have been engaged by the European Commission to perform this audit accordance with the terms of reference attached to the Commission's Contractual Conditions of April 23,2019, Contract number EIDHR/2018/402-057.

The audit was performed according to the International Standard on Assurance Engagements (ISAE) 3000 emitted by the International Federation of Accountants (IFAC), these standards require that we plan and execute the audit to obtain an understanding of the Internal Control set up and operated by the Entity for the purpose of managing material risks to the achievement of the objectives of the Project, is suitable designed and operated effectively.

In accordance with ISAE 3000, we have reviewed the documentation that provides:

- A sufficient and appropriate record of the basis for the auditor's report; and
- Evidence that the audit was planned and performed in accordance with ISAs and applicable legal and regulatory requirements.

The audit work was carried out remotely, because of the measures the Court took in the face of the pandemic emergency, as mentioned in point 2.3 of this report.

#### ***3.1 Audit Objectives***

- a. To carry out the agreed-upon procedures listed in Annex 2 of the terms of reference attached to the Commission's Contractual Conditions.
- b. To issue reports based on the template in Annex 3 of the terms of reference attached to the Commission's Contractual Conditions, which will support the Contracting Authority's conclusions on the eligibility of the reported expenditure and the related follow-up.

### *3.2 Audit Scope*

#### 3.2.1 Contractual Conditions

The Contractual Conditions for the Project are set out in Section 2.2 of this report.

#### 3.2.2 Scope of Work

The scope of work of this systems audit covered design and operating effectiveness of the Internal Control System in the period from May 01, 2019 to April 30, 2020.

The Internal Control System subject to audit is described at Section 2.5 of this report.

The scope of work included specific considerations and procedures which are set out further below at Section 3.3.

#### 3.2.3 Scope Limitations

We didn't have scope limitations.

### *3.3 Audit Procedures*

We have performed the following specific procedures listed in the section 6.2 and Annex 2 to the ToR.

#### **Obtaining an Understanding of the Engagement Context**

We have obtained an understanding of the engagement context including the contractual conditions of this Grant Contract, the Reporting Entity and the applicable EC laws and regulations are set out in Section 2.2 of this report.

The understanding was sufficient to identify and assess the risks of material errors or misstatements in the expenditure and revenue stated in the Financial Report in order to determine the size and structure of the expenditure sample tested, whether caused by error or fraud, and sufficient to design and perform further verification procedures.

We put specific attention to the contractual provisions relevant for the following aspects:

- Documentation, filing and record keeping for expenditure and income;
- Eligibility of expenditure and income;
- Procurement and origin rules insofar as these conditions are relevant to determine the eligibility of expenditure;
- Asset management (management and control of fixed assets,; equipment);
- Cash and bank management (treasury);
- Payroll and time management;
- Internal controls and notably financial internal controls.
- Accounting (including the use of exchange rates) and financial reporting of expenditure and income; and
- Internal controls and notably financial internal controls.

### **Risk assessment and Materiality**

Risk assessment involves an assessment of the risks that:

- The Financial Report of the Project is not reliable i.e. that it does not present, in all material respects, the actual expenditures incurred, and the revenues received for the Project in conformity with applicable Contractual Conditions;
- The Project funds provided by the Commissions have not, in all materials respects, been used in conformity with applicable Contractual Conditions;
- Fraud and irregularities can occur or have occurred which have an impact on Project expenditures and income which are not detected and corrected in a timely manner;
- The relevant Contractual Conditions for the Project are not complied with.

We assessed the main risks to the achievement of the objectives of the Project including risks to the Project funding provided not being used in conformity with the applicable Contractual Conditions and the risk of error, irregularities and fraud with regard to Project funding. The assessment was sufficient to design and perform further audit procedures and to determinate the nature, timing and extent of test of controls.



We considered the risks of weaknesses and deficiencies in the design or operating effectiveness of internal controls to determinate the nature, timing and extent of evidence gathering procedures. A weakness or a deficiency in controls exist where an internal control or series of internal controls do not reasonably prevent or detect risks that could be have an adverse impact on the objectives of the Project. A deficiency in internal control exists when:

- An internal control is designed, implemented or operated in such a way that is unable to prevent, or detect and correct, errors and misstatements in the financial report for the Project on a timely basis; or
- An internal control necessary to prevent, or detect and correct, errors and misstatements in the financial report for the Project on a timely basis is missing.

### **Obtaining Evidence regarding Design of Controls**

We obtained sufficient appropriate audit evidence to support audit findings and to draw reasonable conclusions on which to base our opinion. We used professional judgment to determinate whether audit evidence was sufficient and appropriate taking into account the Contractual Conditions.

The scope of our audit included an assessment of whether the design of the Internal Control System sufficiently mitigates the risks to the achievement of the Project. For this reason, we concentrated only on the key internal controls of the Entity and specifically those relating to the Project which are designed to prevent and detect material errors, irregularities or fraud with regard to the Project funding and we determined which of the internal controls at the Entity were necessary to achieve the internal control objectives and assess whether these internal controls are suitably designed.

We included the following procedures to obtain evidence regarding the design of internal controls:

- Inquiring of Entity staff who have relevant information;
- Evaluating whether descriptions of the Entity's internal controls, if available, fairly present the internal controls that have been designed and implemented;
- Inspecting Contractual Conditions;
- Observing operations and inspecting documents, reports, printed and electronic records of transaction processing, accounting procedures (bank reconciliation) and other key approval and internal control procedures (periodical expenditure reports, budget-actual comparisons, review and approval of timesheets, etc.);
- Reperforming internal control procedures.

### **Test of Controls**

The scope of work included an assessment of whether the Internal Control System is operating effectively.

We tested those internal controls that have been determined as necessary to achieve the internal control objectives and assess their operating effectiveness throughout the period.

When designing and conducting tests of controls in our audit, we consider the following:

- We performed other procedures in combination with inquiry to obtain evidence about:
  - How the internal control was applied;
  - The consistency with which the internal control was applied; and
  - By whom or by what means the internal control was applied;
- Determine whether internal controls depend upon other controls (indirect controls) and, if so, whether it is necessary to obtain evidence supporting the operating effectiveness of those indirect controls; and
- Determine means of selecting items for testing that are effective in meeting the objectives of the procedure.

When determining the extent of tests of controls, we considered matters including the characteristics of the population to be tested, which includes the nature of controls, the frequency of their application (for example, monthly, daily, a number of times per day), and the expected rate of deviation.

### **Sampling and other means of selecting items for testing**

The establishment of the sample and the selection of the individual elements for the test were made according to Annex 2 of the ToR.

### **Obtaining Written Representations**

We requested a letter of representation signed by the member(s) of the management of the Entity who have the primary responsibility for the Project and its financial aspects.

#### 4. Findings and Recommendations

Our detailed internal control findings are set out below:

**Finding n°. 1 Title:** Expenditure indicated in the contractual estimated budget

**Internal control issue:** Other

**Description of the finding:**

The applicable budget limits were exceeded in the following expenses:

<b>Expenditure</b>	<b>Expenditure incurred (EUR)</b>	<b>Budget (EUR)</b>	<b>Over budget</b>
Air tickets for travel of the Senior Lawyer/External Consultor: airfare entry/return to his/her country of origin at the beginning/end of contract; as well as homeleave airfare benefit on second year	1,245	1,034	211
Air tickets for travel of judges: a regular period of session per year, 7 judges	1,058	950	108
Support with transport (cars/drivers) to transfer judges from and to airport/ICHR/activities related with regular period of session	5,543	4,200	1,343
Production and webcasting: Audio visual production and webcasting of public hearings (live transmission), as well as other academic activities of the Court, during regular periods of session	7,536	6,500	1,036
Administrative/support staff: Social Communicator with a monthly payment by a contract, fees per month according to contract, are higher than those budgeted.	5,356	5,250	106

**Recommendation:**

It is important that the applicable budget limits are not exceeded in order to comply with the contractual provisions in the Contractual Conditions.

**Comments from the Entity:**

- The items related to air tickets tend to be variable in price and are sensitive to changes on flight dates, plus the fact that, at the time of submitting the project proposal to the EU, the selection of the country where the Period of Sessions (SPS) would have been carried out, was not selected yet, specifically because the designation of the country depends on special political negotiations. There are also other specific contingencies not contemplated which must be addressed as follows. For example, air tickets for the Ordinary Period of Sessions (OPS) were purchased in November to travel in January of the next year in order to obtain reasonable prices and subject to budget availability, however, in this case there was a change of date of arrival to the country requested by Judge Eduardo Vio, since it was not possible for him to travel on the initial date of the air ticket bought. He changed from January 25 to January 26 and the session began on the 27th. This change carried out an extra fee to the airline due to the change.
- The commuting services budgeted for the judges were given by 3 drivers that comply with the budget, however, the contracted days were more than the 10 included in the approved budget of the project. The first driver rendered services for 17.5 days which includes pre- and intermediate weekends during the Ordinary Period of Sessions. The second driver rendered services for 11.5 days and the third for 10.5 days. In addition, a fourth driver was contracted and extended the required services by 4 days.
- The audiovisual production and webcasting services were only contracted for 9 days, being that number lower than the budgeted quantity. Moreover, the cost per unit is higher than the budgeted rate due to the excellence and high quality of the services provided by the vendor, emphasizing that the Court needs were well met and well carried out in terms of production and streaming of the videos and audios directly by the web page of the Court. The attention must be called to the fact that the price of the vendor selected is lower than others in the market and this can be verified in the support documents of the expenditures.
- The hiring of the Social Communicator was done for US\$5,566, but according to the human resources management and the policies of the Court, a cost of living adjustment of 6% was posted as of January 2020 increasing the salary of the official contracted resulting in the reported over budget amount.

*Annex: Persons contacted or involved in the Audit*

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**The Auditor – Venegas y Colegiados, Contadores Públicos Autorizados**

Nydia Venegas Román	Audit Partner
Ana Lorena García Vásquez	Manager
Flora Zumbado Gamboa	Senior Auditor

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**The Entity subject to audit - Inter American Court of Human Rights of the OAS**

Arturo Herrera	Director of Administration and Finances
Martha Hernández	Head of Accounting

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**EuropeAid Development and Co-operation Directorate General**

Karine Genty	Head of Unit DEVCO/B6
Chiara Adamo	Head of Unit DEVCO/B1

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