



# 2018

## ANNUAL REPORT



TRANSPARENCY  
SECURITY  
GOVERNANCE



© Asociación para una Sociedad más Justa (ASJ)  
Tegucigalpa, March 2019

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## i. Letter from the Executive Director



### CARLOS HERNÁNDEZ

Executive Director  
ASOCIACIÓN PARA UNA SOCIEDAD MÁS JUSTA

Twenty years ago, we began to dream of building a more just Honduras. Today, we are proud of the advances we've made along the way and the important contribution of civil society, including academic institutions, private businesses, partner organizations, the international community, and the hundreds of citizens who have joined with us in working towards creating a more just society, especially for the most vulnerable.



We are particularly grateful for women's participation as agents of change in this process. Their dedication to our country's transformation has been one of the most important driving forces in both the efforts we've undertaken and the successes we've achieved. From the mothers who spend hours daily to leave behind their work and participate in social auditing at their children's schools; analysts who propose changes so that the government functions; psychologists who offer help to victims of violence; brave leaders who, from their trenches, point out irregularities and demand changes against corruption and impunity - from the scores of exemplary citizens who have committed to this fight for hope, for a better country for future generations - we recognize the contributions of all of them, and we appreciate all that they are doing.

*Carlos Hernández*





# MISSION



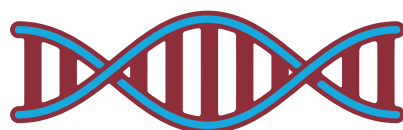
We are a Christian organization promoting justice and peace, advocating for the transformation of government systems and the empowerment of people in order to achieve a more just society.

# VISION



To be brave Christians working so that the government system functions and is just for the most vulnerable in our society.

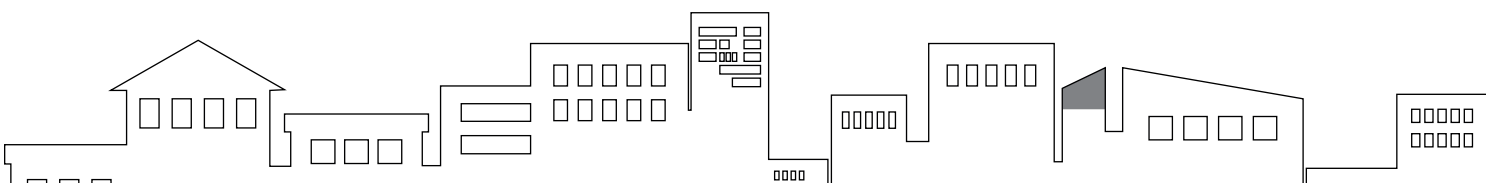
# VALUES



Courage - Justice - Respect - Equity - Integrity  
Solidarity - Transparency - Responsibility

# MANDATES

- We are a Christian institution.
- We don't receive funds from the Honduran government
- We don't assume a political or partisan position.
- We don't discriminate.
- We seek to make the government system function (in quality and coverage) and not to make parallel systems.
- We focus on the sectors of transparency, security, and justice.
- Our interventions look for holistic solutions oriented towards reform that strengthen systems and processes and create sustainable change.
- We seek to advocate in the systems and processes of public institutions, which requires working with ally organizations that share our vision.
- Our interventions seek to generate behavioral and systemic change that contributes to the improvement of living conditions for Hondurans.



**To construct a more just society with efficient and effective public systems that provide quality services to the most vulnerable.**



The State applies reforms to improve the quality, coverage, and transparency of its institutions.

State institutions are strengthened by scientific knowledge about their reality.

Civil society is strengthened by promoting improvements in the state system.



CAMPAIGN

MOVEMENT

ADVOCACY

INFORMATION / KNOWLEDGE

RESEARCH AND TECHNICAL PROPOSAL





# 1

## Public Management and Government Sector



*"We pursue change within already-existing institutions, so that they can offer quality services to the people. We do this through processes of gathering and analyzing information. Those findings are translated into recommendations on our part and improvement plans on the part of institutions, which we continue to evaluate as they are implemented."*

**Keila García**

Director of Public Management and Governance





Using Transparency International's (TI) model, ASJ measures and evaluates public institutions' fulfillment of the law. We develop baseline studies and track the application of our recommendations within three areas: purchasing and contracts, human resources, and reliability of statistics, in order to create more transparent, open, and efficient institutions in their use of public resources.

As a civil society organization, ASJ accompanies different State institutions, offering technical assistance to identify weaknesses and create improvement plans. These suggestions are based on recommendations from regular evaluations and measurements of compliance of specific procedures, as well as applicable law and internationally-recognized best practices.

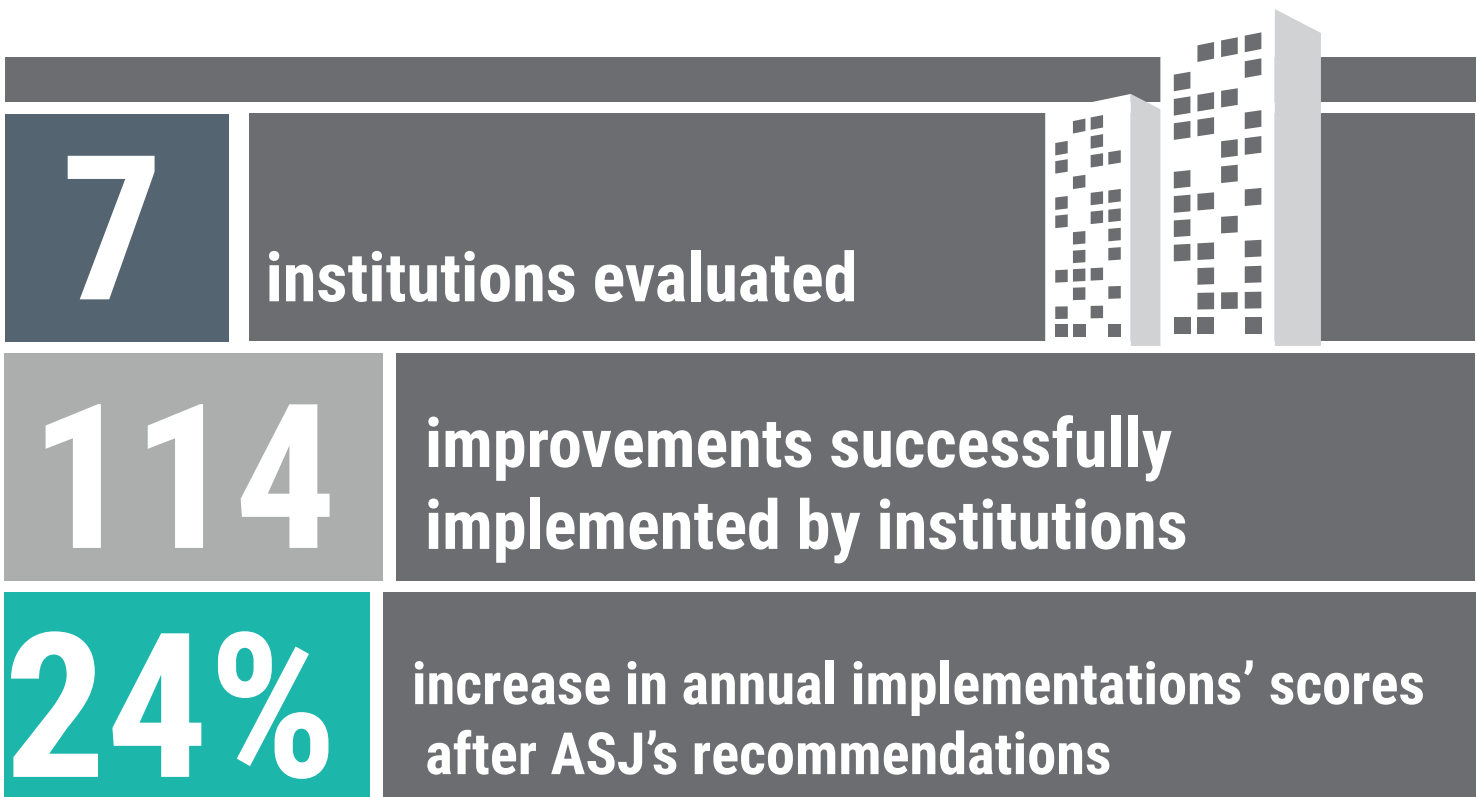
This process has paid off in institutions like the Property Institute, the Ministry of Education, the Ministry of Security, the Ministry of Health, the National Office of Purchasing and State Acquisition (ONCAE), and the Internal Control office (ONADICI).

In 2018, ASJ presented the Baseline Study for the Tax Administration Agency (SAR), with a proposal to strengthen the institution and support the new state

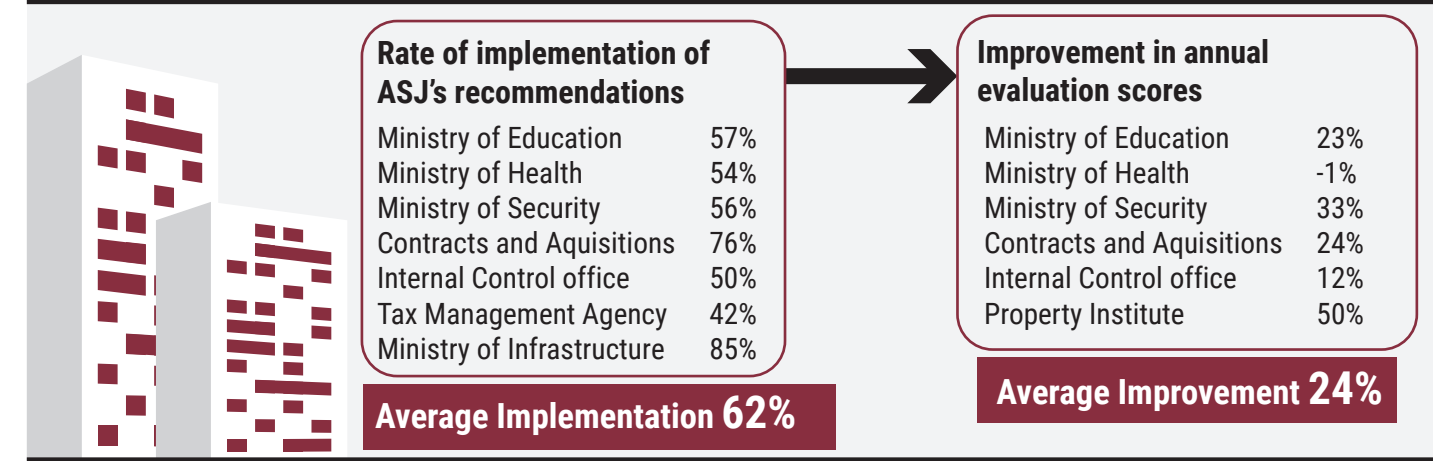
entity in starting off with a solid foundation. The SAR completed a diagnostic that identified opportunities for improvement and optimized internal management of resources in order to ensure the provision of best services for Hondurans.

In addition, ASJ reported a series of irregularities in the structuring, contracting, and implementation of concessions for infrastructure projects in the Tourist Corridor. Through ASJ's reports and recommendations, the Honduran government announced a revision to how private-public alliances would be structured, granted by the Commission for the Promotion of Public-Private Alliances (Coalianza), and they cancelled the contract for the concessionary in charge of the Tourist Corridor, a multi-million dollar contract.

ASJ's work prioritizes improvements that promote independent, objective, and professional institutions, as well as contribute to building a more just society and changing lives. ASJ continues to apply this methodology in the Ministries of Education, Health, Security, and the Property Institute, and will extend them to the Attorney General's Office and Judiciary.



Institutions' Development



“**Around 33% of Hondurans consulted (or one in three) paid a bribe in schools, in hospitals, in the procurement of identity documents, for public services, to police or in courts.**”

“People and Corruption: Latin America and the Caribbean”  
Transparency International  
2017





# 2

## Security and Justice Sector



*We work hand-in-hand with government systems of Security and Justice and civil society in order to strengthen the rule of law and to promote an integral and effective response that meets the demands the most of the vulnerable for security, justice, and human rights. To do so, we work to implement plans for improvement, management systems that produce results, and processes characterized by quality and care for victims.*

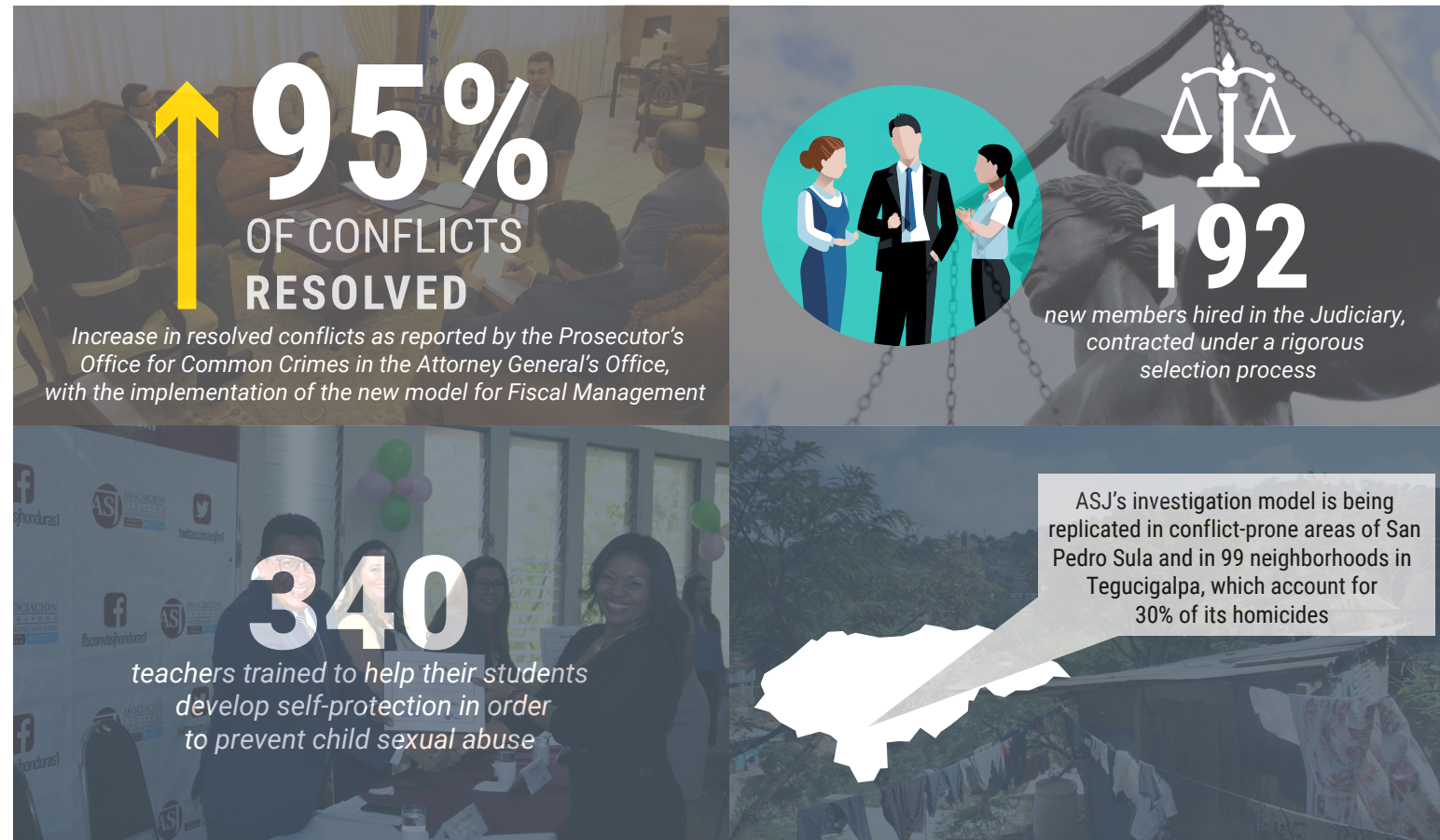
**Diana Medina**

Director of Security and Justice



## 2. Security and Justice Sector

To strengthen the Security and Justice system, ASJ works together with government institutions, providing technical assistance and recommendations aimed at creating more efficient processes. At the same time, we promote and implement models of legal and psychological help for victims of violence.



On March 3, 2016, Honduras awoke to horrifying news- one of its greatest activists, a defender of indigenous and environmental rights, had been assassinated. Berta Cáceres was shot inside her home in western Honduras.

Upon hearing the news, AJS contacted Cáceres' family and offered its services. From then on, AJS has supported the family, led by Berta's mother, Mrs. Austra Berta Flores, in legal matters, advocacy in the judicial process, and support in the investigation of related corruption cases linked with crimes against Berta. In addition, AJS has organized studies to ensure the family's security. We accompanied the family in meetings with the Honduran government and civil society organizations in Washington, D.C.

This commitment was recognized by Berta's mother, who said, "AJS is invaluable to us because of all the support it has given us throughout this process. I want to infinitely thank them on behalf of the family."

As of this publication, seven of the eight accused



material authors of Berta's assassination have been convicted. The judicial process against a suspected intellectual author recently began.

“

**In Honduras, only 4 out of every 10 homicides are taken to court.**

Impunity Level study  
Alliance for Peace and Justice  
2014

AJS works alongside the coalition, the Alliance for Peace and Justice, in order to strengthen Honduras' system of security and justice. In 2018, AJS helped the Attorney General's Office implement new management models, beginning with the Office of the Prosecutor of Common Crimes. Using this methodology, the resolution of low-impact cases increased by 38% and the resolution of cases through alternative solutions increased by 95%.

AJS signed an agreement with the Judicial branch, through which the institution has begun the process of constructing and implementing its own new case management model. The objective is to promote transparency in the imparting of justice and sustainably strengthen citizens' access to justice.

In addition, AJS offered technical and legal assistance to the Special Commission for the Purge and Transformation of the National Police as it sought the passage of new laws: the Organic Law for the Secretary of State's Bureau of Security and National Police, and the Law of the Police Career. These new regulations, approved by Honduras' Congress, created the police internal affairs organization (DIDAPOL), strengthen police training centers, establish a strong system of citizen oversight, and a special training for police recruits, and a new organizational structure.

### Change Coming from Communities

AJS also launched a new model for investigating homicides alongside justice and security actors. According to the Federal University of Rio de Janeiro's Laboratory of Violence Analysis, **this model has saved more than six lives every month in the communities where it has been implemented. The same study revealed that thanks to AJS's intervention, 38% of the investigated cases in San Pedro Sula and 21.5% of investigated cases in Tegucigalpa resulted in convictions.**

At the request of authorities, AJS's model will be replicated within the Honduran Police (DPI) and the Attorney General's Office (Prosecutor of Crimes Against Life) in neighborhoods where 30% of the capital city's homicides occur. In a similar way, AJS is empowering teachers to prevent child sexual abuse. In 2018, AJS trained 42 teachers from 20 schools in the capital city, who instructed 340 additional teachers - 286 of them women - to develop a plan for students to prevent child sexual abuse.





# 3

Social Sector



“

We build strong communities with local leaders, pushing processes that identify weaknesses in the public system and propose a data-based approach to decision-making. This commitment with civil organizations and citizens improves access to basic rights, while also strengthening them with knowledge, empowering and involving more actors, all to benefit the most vulnerable.”

**Blanca Manguía**  
Director of the Social Sector





AJS's work is focused on improving citizens' access to quality public services: health, education, land's rights, while empowering citizen auditors in advocacy and social auditing. AJS also works alongside children, mothers, and families in at-risk communities in Tegucigalpa in programs that promote values and violence prevention.

“

**In Honduras, more than 5 million people live in poverty and 60.9% of households report are not having their basic needs met.**

*Permanent Survey of Households with Multiple Goals  
National Institute of Statistics (INE)  
2016*

AJS, in partnership with the Western Regional Space (EROC), initiated the process of mentoring six NGOs in developing their social auditing and advocacy capacity in areas like: local government, education, nutrition, water and sanitation. These six NGOs have influence in 89 municipalities in six departments in western and central Honduras. As a result of this initiative, AJS created the platform “Observe and tell” for the virtual exchange of resources, tools, and experiences throughout the process.

These models of social auditing are also being applied in areas of Tegucigalpa with high violence. There, the auditing is led by mothers and teenagers of the community—even children are getting involved in monitoring days of class in schools.

AJS's methodology, which includes workshops to create an active citizenship and which has been implemented for more than 14 years, is now being replicated by churches and other organizations.

To this end, AJS has signed agreements with Tegucigalpa's Catholic Diocese, agreements that will improve the living conditions for 190 families and 41 children.



42

schools audited by community members for days of class, effective use of the school day, and teachers' payroll.

7,304



land titles emitted by the Honduran Property Institute were audited and found to be free of legal errors.



40 & 274

providers

employees

signed integrity pacts to counter bribes in the process of buying and delivering medicines.



70

teenagers graduated from a workshop on values and active citizenship in communities with high violence in Tegucigalpa.



**SUPPORT TO SPECIAL COMMISSIONS IN HEALTH AND EDUCATION**

In accordance with its mission to advocate for the most marginalized in the transformation of state systems, AJS is a member of the special commissions in health and education. These commissions were created by the Honduran government with the goal of replicating the success of the Special Commission for the Purge and Transformation of the National Police.

In the case of health, the commission's set short-term goals are: reducing wait time for surgery wait time, decreasing doctor appointment wait times, and supplying medicines and supplies to the entire public health network. In the case of education, the commission's strategic areas are: organizational structure, budget, infrastructure, and technology.

*Keybi sells tortillas to make a living. Her day is consumed with the hustle and bustle of taking care of her home, caring for her teenage son, and grinding corn for tortillas. Every day, she wakes up early to take her son to school. Then, she continues her work.*

*In the middle of all this, Keybi is one of the parents who regularly sets aside time to help with social auditing in schools. During every visit, auditors observe whether schools are complying with the required days of class, effective use of class time, and whether teachers are present in the classroom.*

*“One afternoon, they invited me to a meeting. There we learned what an audit was and we all liked the idea. When we audit schools, we do so from outside the classrooms so we do not interrupt classes and do not take away valuable class time from the children's education. As I do these audits, my goal is that my son can have an excellent, quality education. My dream is that he can go to university and become an engineer,” shared Keybi.*







# 4

## Transparency Sector



//

Transparency is the opposite of corruption. We promote public access to information, accountability, and citizen reporting as tools in this struggle against corruption. Meanwhile, we push initiatives in coordination with state institutions and international organizations to improve their performance.

**Yahayra Duce**  
Director of Transparency Sector



4. TRANSPARENCY SECTOR

AJS reveals irregularities in the public sector and makes channels for reporting corruption available to the public. AJS also presents complaints to responsible institutions and follows up until they are involved. In a similar way, AJS performs studies and advocacy focused on improving the performance of government institutions tasked with fighting corruption, such as the High Court of Audits (TSC) and the General Procuracy of the Republic (PGR). AJS also collaborates with the global network, Transparency International, and international organizations like the Mission to Support the Fight against Corruption and Impunity in Honduras (MACCIH).

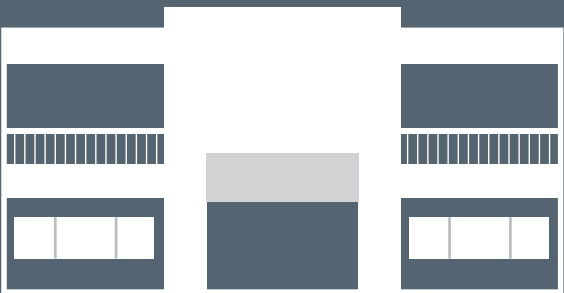
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**Honduras loses about 4.5% of its GDP because of corruption.**

Mauricio Díaz Bourdeth  
Coordinator of the Social Forum for Honduras’ External Debt (FOSDEH)

129

cases of corruption presented to the Attorney General’s office are under investigation. 19 of them are high-impact cases.



Revistazo.com compiled public legal information about more than 200,000 Honduran companies’ incorporation and partners.

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In 2018, the Attorney General’s Office presented several indictments to the Supreme Court related to at least five cases of corruption. Nevertheless, attacks against institutionality that favor the corrupt continue to grow. The 2018 Corruption Perceptions Index shows that Honduras is ranked 132 out of 180 countries, evidence of a stagnating fight against corruption.

ASJ revealed irregularities in the contracting and execution of the Tourist Corridor, a project involving the Commission for the Promotion of Public-Private Alliances (Coalianza), other public institutions, and the private sector. The report of irregularities derived from a concessionary project auditing. Additionally, ASJ presented the investigations “Burned”, detailing Congress’s approval of 23 solar energy contracts for 20 years with 21 companies recently created and many without experience in energy generation, and “The Czar of Hospitals”, which revealed the overvalued, inconsistent sale of medical products to the Secretary of Health and the Permanent Contingency Commission (Copeco) by a company linked to robbing from the Honduran Social Security Institute (IHSS). In these cases, the economic loss for the State is estimated at over 5.5 million Lempiras.

Alongside these reports, Revistazo.com created the digital tool “Empresas Abiertas” in the promotion of transparency and the human right to access public information. The tool gives citizens, private sector, and government the ability to consult data on any business, identifying connections between business and individuals associated with businesses.

Today more than ever, it is necessary to work so that the State commits to strengthening weak systems of monitoring, equity, and integrity.



## 5. ADVOCACY



*"We aim to construct public policy that stands the test of time and doesn't depend on a specific leader, using investigations and studies as a base that allow us to create proposals and compact initiatives that are later put into the hands of decision makers and strategic actors."*

**Omar Rivera**  
Director of Political Advocacy

ASJ participates in advocacy with State decision makers, in order to formulate and implement public policies that improve the performance of state institutions. By placing major themes and challenges to the public system in the national agenda, we work towards informed actions and viable solutions such as new laws, regulations, or state interventions. We work alongside ally organizations and diverse civil society groups, alongside citizens, to allow for change in the short, medium, and long term that positively impact the most vulnerable.



In the framework of its political advocacy, ASJ constantly holds diverse meetings with State actors such as officials from the executive branch, members of Congress, and security and justice workers.

At the same time, ASJ encourages spaces of analysis and reflection with representatives from political parties, civil society organizations, churches, private businesses, academia, international agencies, and accredited diplomatic representatives in the country, among others.

In these meetings, we present proposals derived from studies and investigations that display solutions to urgent problems facing the population, propose institutional reforms that make for better public management, and promote the provision of quality services.

## 6. GOVERNANCE AND APPLIED STUDIES



In order to contribute proposals aimed at strengthening state institutions, ASJ first carries out a series of investigations and studies to identify opportunities for improvement. These analyses, comprised of verified data and scientific knowledge, serve as a basis for our work done at both the institutional and community level, work towards reforms that benefit the most vulnerable.

*"Investigations are the starting point on the path to creating the changes needed for building a more just society. This information results in presenting, discussing, and implementing programmatic proposals with input from civil society, as well as support from academics, the private sector, international cooperation, and the government."*

**Lester Ramírez**  
Director of Governance and Applied Studies



The crisis that manifested in Honduras after the general elections of 2017 set off an old alarm: the structure of agencies linked to electoral processes needs to change, and political financing needs to be transparent and separate from organized crime. In this context, ASJ committed to generating proposals for political-electoral reforms rooted in consensus with other organizations from civil society, academia, political parties, and the private sector. The report "Democracy isn't just elections" was released publicly and presented to political parties, legislative commissions, and the international community. As a result, Honduran National Congress approved reforms linked with ASJ's proposals at the end of the year.

ASJ also released an Institutional Diagnostic, a Baseline Study for General Procuracy, and a Report on Citizen Monitoring: Auditor General January 2017 - June 2018. These reports provided analysis about state entities of vital importance in the fight against corruption, while at the same time offering backing and collaboration in the formation of the Observatory of Penal Justice within the Mission to Support the Fight against Corruption and Impunity in Honduras (MACCIH) from the Organization of American States' (OAS).





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ASOCIACIÓN PARA UNA SOCIEDAD MÁS JUSTA (ASJ) CONSOLIDATED BALANCE SHEET As of December 31, 2018 (Values in US Dollars)	
Assets	2,839,845
Current Assets	2,424,354
Cash	1,986,589
Accounts Receivable	386,839
Deferred	50,926
Fixed Assets	415,491
Land	48,142
Buildings	103,787
Vehicles	175,299
Furniture and Office Equipment	88,263
Surplus of Accrued Liabilities	2,839,845
Liabilities	1,218,603
Accounts to pay	1,177,298
Accumulated expenses to pay	41,306
Accumulated Surplus	1,621,242
Surplus restricted of own funds	910,911
Surplus restricted by donors	710,331

ASOCIACIÓN PARA UNA SOCIEDAD MÁS JUSTA (ASJ) IMPLEMENTED FUNDS FOR PROGRAMS - PERIOD 2018 (Values in US Dollars)	
Incomes for programs for 2018	4,066,953
Surplus from 2017	1,698,114
Available funds in 2018	5,765,067
Cost of programs	
Peace and Justice	1,056,532
Rescate	564,871
Alliance for Peace and Justice	674,475
Security and Justice Reform	278,743
Gideon	267,555
Public Management	390,392
Transformemos Honduras	212,502
Anticorruption Legal Assistance Center	203,339
Revistazo	76,767
Own/Partner Funds	401,339
Total implemented for programs 2018	4,126,512

Report from Independent Auditors

To the Board of Directors of the  
Asociación Para Una Sociedad Más Justa (ASJ)

Opinion

We have audited the financial statements of the Asociación Para Una Sociedad Más Jus (ASJ) ("The Association"), which is understood as the general balance as of December 3 2018 and 2017, and the state of income, expenses, accumulated surpluses, and cash flow for the years ending in these dates, and the notes to the financial statements, including summary of the significant accounting policies.

In our opinion, the enclosed financial statements, as of December 31, 2018 and 2017 a prepared in all aspects important to their accordance with the accounting basis described No. 2 of the financial statements.

Basis for opinion

We have carried out our auditing in accordance with the International Standards on Audit (ISA). Our responsibilities are in agreement with said standards that are described in c report in the section on responsibilities of the auditor in relation to the auditing of financ statements. We are independent of the Association, in agreement with the Code of Ethics f Accounting professionals of the International Ethics Standards Board for Accountar (IESBA), and we have complied with our responsibilities for complying with the ethics these requirements. We consider that the evidence of the audit that we have obtained sufficient and adequate to provide the basis of our opinion.

Emphasis on the Matter

Basis of Accounting and Restriction about Distribution and Use - Without modifying c opinion, we direct attention at Note 2 of the financial statements, which describe t accounting criteria. The financial statements are prepared to help the Asociación Para U Sociedad Más Justa (ASJ) comply with the provisions of each one of the donors to rep financial information. As a result, the financial statements cannot be adequate for anoth purpose. Our report is only for the Asociación Para Una Sociedad Más Justa (ASJ) and f each donor of projects administered by the Association, and should not be distributed utilized for distinct parts of the aforementioned.

Responsibilities of the Administration and the managers of governance of the Asociación Para Una Sociedad Más Justa (ASJ) in relation to the financial statements

The Administration is responsible for the preparation of the attached financial statements accordance with the accounting basis described in Note 2, and for the internal monitori that the Administration considers necessary to permit the preparation of financial statemer



In the preparation of the financial statements, the Administration is responsible for evaluating the capacity of the Association to continue as an on-going enterprise, revealing, as the case may be, issues related with the principle of an on-going enterprise and utilizing said accounting base, at least so that the Administration has the intention of liquidating the Association or of ceasing its operations, or of not having another realistic alternative but to do so.

The Administration of the Association is responsible for the supervision of the financial information process for the Association.

Responsibilities of the auditor in relation to the auditing of financial statements

Our objectives are to obtain reasonable assurance that the combined financial statements are free of material misstatement due to fraud or error, and to emit an auditing report that contains our opinion. The reasonable assurance is a large degree of security, but does not guarantee that an audit performed in accordance with the International Standards on Auditing will detect a material error when it exists. Errors can result from fraud or error and are considered material if, individually or in aggregate form, they can reasonably foresee influence in users' economic decisions, made based in financial statements.

As part of an audit in accordance with the International Standards on Auditing, we applied our professional judgement and maintain an attitude of professional skepticism during the entire audit. Also:

- We identified and assessed the risks of material error in the financial statements, due to fraud or error not related with fraud; we designed and applied auditing procedures to respond to said risks and obtain sufficient and adequate auditing evidence to provide a basis for our opinion. The risk of not detecting a material error due to fraud is higher in the case of a material error unrelated to fraud, since fraud can imply collusion, falsification, deliberate omission, intentionally wrong manifestations, or an evasion of internal monitoring.
- We obtained knowledge of internal monitoring relevant for the audit, with the goal of designing auditing procedures that are adequate in relation to the circumstances and not with the finality of expressing an opinion about the effectiveness of the Association's internal monitoring.
- We conclude the suitable utilization of an on-going enterprise principle on the part of the Association's administration and, basing that on the evidence obtained during the audit, we conclude that if there is or isn't material uncertainty related to events or conditions that can generate significant doubt about the capacity of the Association to continue as an on-going enterprise. If we conclude that a material uncertainty exists, it is required of us to call attention in our auditing report to the corresponding disclosures in the financial statements or, if said disclosures are not adequate, that we modify our opinion of auditing. Our conclusions are based on the evidence of the obtained audit up to the date of our auditing report. Nevertheless, future events or conditions could cause the Association to cease to operate as an on-going enterprise.

We evaluate the appropriate applicable accounting policies and the reasonability of the relative disclosures made by the Administration of the Association.

Deloitte.

We communicated with those in charge of the governance of the Association in relation to, among other questions, the scope and time of performance of the audit and the significant findings of the audit, as whatever meaningful deficiency from internal monitoring that we have identified in the course of the audit.

*Deloitte & Touche*

Honduras, C.A.  
March 26, 2019



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- WORLD RENEW
- COST
- LOCAL FUNDING
- INTERNEWS
- NDI
- DAI
- TRANSPARENCY INTERNATIONAL



After 20 years, a new dream is close to becoming a reality. By the end of 2019, AJS-Honduras will have its own office in Tegucigalpa, a place where collaborators and people who wish to support our work and the fight for justice in Honduras can come together to construct a more just society.

This project was made possible thanks to donors in the United States and Canada, through the Association for a More Just Society-US, a sister organization in the United States. As our allies, we express our deep gratitude for their belief in the mission of AJS-Honduras.



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