



## INTERNAL AUDIT DIVISION

### REPORT 2019/064

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

There is need to strengthen programme  
management and oversight over  
administrative and financial matters

22 July 2019  
Assignment No. AE2019/330/01

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

## **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 Mauritania (OHCHR-Mauritania). The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes over the management of OHCHR-Mauritania operations. The audit covered the period from January 2017 to March 2019 and included a review of risk areas relating to programme management and the regulatory framework.

The audit showed that programme management and oversight over administrative and financial matters needed to be strengthened.

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

- Establish an achievable programme of work that takes into account the role of other key actors and relevant lessons learned from the previous cycle's results;
- Define the role of OHCHR-Mauritania in the G5 Sahel project and the coordination arrangements for substantive, logistical and administrative matters;
- Assign responsibilities for specific outputs and activities to staff and ensure that significant variances between planned and actual results are reported and explained in monthly and annual performance reports;
- Ensure that capacity-building events are planned and evaluated in accordance with the OHCHR policy for development and implementation of human rights training;
- Assist OHCHR-Mauritania to review its structure, ensure that established posts are filled in a timely manner, and the use of service contractors is limited to functions that are temporary in nature;
- Update the Field Office Manual and develop an intranet platform to ensure easy availability of guidance for use by staff;
- Conduct a training needs assessment to address the training requirements of staff; and
- Develop a business continuity plan and ensure that data is regularly backed up and kept in a separate secure area.

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 Mauritania**

## **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 Mauritania (OHCHR-Mauritania).
2. OHCHR-Mauritania was established on 9 December 2010 following the agreement signed between OHCHR and the government of Mauritania on 22 September 2009. Since its establishment OHCHR-Mauritania has been monitoring the human rights situation in the country and offering technical assistance to the government and civil society organizations on various areas including the fight against discrimination and slavery and the reform of the justice system. The agreement with the host country will remain in effect for an indefinite period unless one contracting party decides otherwise.
3. OHCHR-Mauritania's programme of work focused on the following thematic pillars set out in the OHCHR's 2018-2021 management plan: (a) support to the United Nations human rights system; (b) integrating human rights in sustainable development; (c) early warning, prevention and protection of human rights in situations of conflict and insecurity; (d) enhancing equality and countering discrimination; (e) strengthening rule of law and accountability for human rights violations; and (f) enhancing and protecting civic space and people's participation.
4. OHCHR-Mauritania was headed by a Country Representative at the P-5 level who was appointed in August 2018. He was supported by two international human rights officers at the P-3 level and five national staff (three national human rights officers and two support staff). In addition, at the time of the audit, OHCHR-Mauritania had five temporary staff including three service contractors and two national consultants. The Representative reported to the Chief of Africa Branch, which is one of the three branches in the Field Operations and Technical Cooperation Division (FOTCD) at OHCHR headquarters. OHCHR-Mauritania was fully funded from extrabudgetary funds. Its actual expenditure for the 2016-2017 biennium was \$1.7 million and the budget for the 2018-2019 biennium was \$2.3 million.
5. OHCHR headquarters was also implementing the "Force Conjointe-G5 Sahel" compliance framework project (G5 Sahel project) in Mauritania and the other four Sahel countries (Mali, Niger, Burkina Faso and Chad). This is a \$20 million project started in 2019 whose objective is to strengthen cooperation in areas such as border security and threats to counteract terrorist groups. OHCHR is responsible for supporting the military forces in ensuring that their operations are conducted in a manner that respects human rights and humanitarian laws. The G5 Sahel project envisages having more than 40 staff to be deployed in seven countries including four staff who will be based in Mauritania (three in the OHCHR-Mauritania offices and one in the G5 Sahel permanent secretariat office).
6. Comments provided by OHCHR are incorporated in italics.

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

7. The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes over the management of OHCHR-Mauritania operations.
8. This audit was included in the 2019 risk-based work plan of OIOS due to the risk that potential weaknesses in management of OHCHR-Mauritania operations could impede the achievement of its objectives.

9. OIOS conducted this audit from February to May 2019. The audit covered the period from January 2017 to March 2019. Based on an activity-level risk assessment, the audit covered risk areas in the management of OHCHR-Mauritania, namely: (a) programme management; and (b) the regulatory framework.

10. The audit methodology included: (a) interviews with staff, stakeholders and partners; (b) review of relevant documentation; (c) analytical review of data; (d) sample testing; and (e) physical observation.

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

### **III. AUDIT RESULTS**

#### **A. Programme management**

##### Need to ensure the programme of work is achievable at current resource levels

12. OHCHR guidelines for the development of country notes (the strategic plan for country offices) are designed to enable field offices to develop an achievable programme of work that focuses on areas they can add most value. However, the OHCHR-Mauritania 2018-2021 programme of work was ambitious and may not be achievable given its size and budget and the fact that there were gaps between planned and actual results in prior periods. The programme of work covered six thematic pillars with 14 expected accomplishments (pillar results) yet OHCHR-Mauritania had only one international and three national human rights officers and a \$2.3 million biennium budget. By comparison the OHCHR country office in Colombia which had a biennial budget of \$10 million (more than four times the OHCHR-Mauritania budget) had 15 expected accomplishments. There was a risk that OHCHR-Mauritania was spreading itself too thin and not adequately prioritizing the areas of work to focus on in order to optimize impact.

13. Further, OHCHR-Mauritania did not adequately assess the role of other key actors as recommended in the OHCHR guidelines for the development of country notes. Given the multiplicity of international actors and non-governmental organizations working on human rights issues in the country, OHCHR-Mauritania needs to closely coordinate with other actors to minimize the risk of duplication and to help identify areas of work it should prioritize as well as opportunities for partnership. All the partners and stakeholders that OIOS met including local representatives for rights holders, host country government officials and Member States representatives were satisfied with the support provided by OHCHR-Mauritania. However, they recommended that OHCHR-Mauritania needs to assess its comparative advantage in comparison with other international actors operating in the country and focus on areas where it could add most value such as monitoring of trials, arbitrary and unlawful detention outside the judicial system, and gender related issues.

14. There was also no evidence that lessons learned were identified and taken into account in developing the 2018-2021 programme of work. Meetings with the host country government officials revealed that relations with the office had not been good since 2017 which resulted in lost opportunities for the office to provide advice on human rights issues pertaining to vulnerable groups and the justice system. Substantive programme staff explained that the high turnover of government officials required them to identify government focal points at operational level to sustain working relationships and to pursue their activities. Such issues should have been identified as lessons learned and taken into account in developing the 2018-2021 country notes.

15. Since the current OHCHR-Mauritania country notes will be used for another three years, and given that backstopping for OHCHR-Mauritania was recently transferred from the Middle East and North Africa Section to the Central and West Africa Section within the Africa Branch, it is an opportune time for OHCHR-Mauritania to consult with the Africa Branch to revise the country notes and ensure that its programme of work focuses on areas that it can add most value at the current resource levels.

**(1) OHCHR-Mauritania should, in coordination with the Africa Branch, review its country notes and establish an achievable programme of work that takes into account the role of other key actors and relevant lessons learned from the previous cycle's results.**

*OHCHR accepted recommendation 1 and stated that it will review the OHCHR-Mauritania country notes and programme planning in line with this recommendation when preparing the 2020 work plan in the autumn of 2019. Recommendation 1 remains open pending receipt of evidence that the OHCHR-Mauritania country notes have been reviewed and appropriate adjustments made taking into account the role of other key actors and relevant lessons learned.*

#### Need to clarify coordination arrangements with the G5 Sahel project

16. The arrangements for collaboration between OHCHR-Mauritania and other parts of OHCHR were operating as intended. There were monthly teleconferences with the OHCHR-West Africa Regional Office (WARO) and the Africa Branch to discuss human rights issues and share knowledge on issues related to their respective work plans. OHCHR-Mauritania consulted with relevant headquarters sections when necessary. In 2018, it consulted the Gender Section at OHCHR headquarters when it was developing its gender mainstreaming strategy and the Communication Section regarding communication activities related to the 70th anniversary of the universal declaration of human rights and human rights day. There was also evidence of joint activities. For instance, in April 2018, through the OHCHR Treaty Bodies Capacity Building Programme, WARO organized a regional consultation for national human rights institutes of West Africa and the Sahel region including the human rights institute for Mauritania.

17. However, coordination arrangements with the G5 Sahel project which had four staff based in Mauritania had not been clearly defined at the time of the audit. OHCHR-Mauritania and the G5 Sahel project need to agree on arrangements for coordinating overlapping work areas relating to the thematic pillar dealing with early warning, prevention and protection of human rights in situations of conflict. The following important issues also need to be addressed: (a) arrangements for communication and interaction with government officials; (b) structure and reporting lines between the local G5 Sahel project team and the OHCHR-Mauritania Representative; and (c) details of the support that OHCHR-Mauritania is expected to provide such as use of premises, drivers and other administration and logistic support. The G5 Sahel project was still in its initial stage and it is essential that the issue of coordination with OHCHR-Mauritania is addressed upfront to avoid duplication and ensure cohesion.

**(2) OHCHR should define the role of OHCHR-Mauritania in the G5 Sahel project and the coordination arrangements for substantive, logistical and administrative matters.**

*OHCHR accepted recommendation 2 and stated that this recommendation is already implemented. A paper on "Roles, Responsibilities and Reporting Lines" was circulated for comments to existing Heads of Field Presences in G5 Sahel countries and was then finalized and shared by the Chief of Africa Branch with G5 Sahel project staff on 10 May 2019 in order to clarify reporting and decision-making lines. The paper remains a living document and as the project advances, OHCHR will continue to review these arrangements to ensure their appropriateness. Based on the action taken by OHCHR, recommendation 2 has been closed.*

### Need to strengthen performance reporting

18. OHCHR guidelines for end-of-year reporting and the standard operating procedures on monthly reporting guide field presences to report and monitor their performance effectively. However, OHCHR-Mauritania performance reports did not identify and explain the gaps between planned and actual activities and outputs as required. In its 2018 performance report OHCHR-Mauritania only reported on 20 of the 35 planned activities. Activities such as creation of a youth network, the pilot project for training of trainers for border management units with Burkina Faso and validation of human rights guide were not discussed in the report. The delay in launching the Human Rights Case Database which was planned for 2018 but was done in March 2019 was also not explained. OHCHR-Mauritania submitted regular monthly reports to headquarters since September 2018 but these reports did not highlight and explain gaps in performance and the challenges and obstacles faced in implementing the work plan. Identifying and explaining gaps would help OHCHR-Mauritania have a clearer understanding of progress made in achieving its targeted results, and facilitate the identification of lessons learned and corrective actions that may be needed. OIOS noted that the activities in the OHCHR-Mauritania programme of work (organizing seminars, workshops, consultations with partners on human rights issues and monitoring of human rights violations) were not clearly assigned and included in the individual work plans of staff members. OHCHR-Mauritania needs to formally assign specific tasks to programme staff to enhance their accountability in reporting and explaining gaps in performance in the end-of-year and monthly performance reports.

**(3) OHCHR-Mauritania should assign responsibilities for specific outputs and activities to staff and ensure that significant variances between planned and actual results are reported and explained in monthly and annual performance reports.**

*OHCHR accepted recommendation 3 and stated that the Head of OHCHR-Mauritania reinstated the monthly reporting in the performance monitoring system and the 2019-2020 e-Performance documents for the staff include clear objectives and activities linked to the work plan. Recommendation 3 remains open pending receipt of evidence that responsibilities for specific outputs and activities in the office work plan have been assigned to staff and that significant gaps between planned and actual results are reported and explained in monthly reports.*

### Need to strengthen planning and evaluation of capacity building events

19. Capacity building events are an important means through which OHCHR-Mauritania implements its mandate and should be effectively planned, monitored and evaluated in accordance to the OHCHR policy for development and implementation of human rights training that was developed by the Methodology, Education and Training Section. OIOS reviewed eight training events out of the 17 performed in 2017-2019 and noted that in six cases concept notes or terms of reference were not prepared, documentation on gender dimension to the trainings were not provided and lessons learned summaries were not prepared as required. The concept notes and terms of reference prepared were also of varied quality. Further, in seven cases there was no evidence that participants were asked to evaluate the training sessions. OHCHR-Mauritania needs to enforce compliance with the training policy to help ensure that its training initiatives are effective and lessons learned are identified and addressed.

**(4) OHCHR-Mauritania should ensure that capacity building events are planned and evaluated in accordance with the OHCHR policy for development and implementation of human rights training.**

*OHCHR accepted recommendation 4 and stated that OHCHR-Mauritania contacted the Methodology, Education and Training Section at headquarters and, in consultation with them, has drafted a five-page protocol. This will be incorporated into the 2020 work plan. Recommendation 4*

remains open pending receipt of the details of mechanisms established to ensure that capacity building events are planned and evaluated in accordance with the OHCHR policy for development and implementation of human rights training.

## **B. Regulatory framework**

### Need to improve the OHCHR-Mauritania structure and staffing arrangements

20. OIOS' review of the OHCHR-Mauritania structure indicated some deficiencies. OHCHR-Mauritania was using two of the five non-staff personnel (service contractors and consultants) to perform core administrative functions. This included one consultant who was hired in 2018 to fill a G-5 post left vacant since 2016 and had been performing this core role since then; and one service contractor who had been performing core administrative and finance tasks for more than four years at the lowest level (SB1) even though he was recruited for an SB2 post. The use of service contractors and consultants to perform core functions for prolonged periods showed that OHCHR-Mauritania needed to review its regular staffing needs and ensure that established posts are filled with regular staff in a timely manner.

21. Further, the Representative was without a deputy at the P-4 level since the inception of the office in 2009. The Representative was directly supervising 12 staff/personnel. The next in seniority was the P-3 staff member who acted as the officer-in-charge in the absence of the Representative. For example, when the previous Representative left, the P-3, who was newly recruited at the time, managed the office. Subsequently, a P-4 post was approved by OHCHR headquarters in the 2019 budget but at the time of the audit, the post was yet to be classified and advertised.

22. The deficiencies in staffing arrangements contributed to some of the issues identified in the audit, including non-compliance with established procedures for performance reporting, planning and evaluation of training events and various administrative areas. While OHCHR had established guidelines for the minimum staffing requirements for regional offices of one P-5, one P-4, one P-3 and at least one General Service staff, there was no such guidance for country offices. This shortcoming has been highlighted in previous OIOS audits of OHCHR offices but was yet to be addressed.

23. In its June 2018 meeting, the OHCHR Programme and Budget Review Board approved a proposal to upgrade national staff in the field and to set aside funds to ensure fairness and consistency for all field staff. It also indicated that OHCHR field offices national staff positions will be reviewed applying clearly defined criteria for appropriate grade and any resulting changes in grades will be implemented before the end of 2018. This had however not been done at the time of the audit. OHCHR headquarters needs to provide guidance and oversight to ensure that OHCHR-Mauritania establishes an appropriate structure to enable it effectively implement its work in compliance with established guidelines and procedures.

**(5) OHCHR should: (a) assist OHCHR-Mauritania to review its structure; (b) ensure that established posts are filled in a timely manner; and (c) limit the use of service contractors to functions that are temporary in nature.**

*OHCHR accepted recommendation 5 and stated that OHCHR-Mauritania should get two new general service support staff positions in 2020. The selection of the national officer under recruitment is now awaiting final approval through the United Nations Development Programme and should be in place before the end of summer 2019. The structure of the office is being reviewed and the use of service contractors will be limited. A job opening is currently being posted for the recently-established P-4 Deputy Head of Office post, which should be recruited before the end of the year. Recommendation 5 remains open pending receipt of evidence that the OHCHR-Mauritania structure has been reviewed,*



established posts have been filled, and the use of service contractors is limited to functions that are temporary in nature.

Need to ensure that established guidelines and procedures are assessable to staff

24. The OHCHR Field Office Manual provides guidance to staff who have been assigned responsibilities in the field. OHCHR-Mauritania did not fully comply with the established procedures as explained below:

- (a) Consultants were not recruited competitively and international consultants were recruited locally, contrary to established requirements

25. In 2017-2018, OHCHR-Mauritania recruited 20 consultants at a total cost of \$64,000. In 19 of the 20 cases, the recruitment was not done competitively as only one candidate was considered for selection. OHCHR-Mauritania stated that this was due to emergencies but OIOS noted that these consultancies related to activities that were included in the office's annual work plan and should have been foreseen. Further, four international consultants were hired by OHCHR-Mauritania without the involvement of OHCHR headquarters Human Resources Section as required by internal guidance issued by the Programme Support and Management Services.

- (b) Procurement was not done in a competitive manner

26. In 2017-2018, OHCHR-Mauritania used 18 venues for training events involving a total expenditure of \$44,600. In 8 of the 14 cases reviewed, vendors were selected without competition and the rationale for the selections were not documented.

- (c) Mission reports were not consistently prepared and those prepared were not of the required quality

27. OIOS' review of 10 cases of local travel revealed that staff had not submitted a mission report. Upon OIOS request, staff submitted five mission reports but these reports were incomplete, not dated and could not be linked to the planned activities and in three cases the authorized travelers' names were not indicated. Mission reports need to be done to record the results of the missions and any lessons learned.

- (d) Leave records for national and local staff were not properly maintained

28. There were no proper leave records for national and local staff showing the number of days of annual leave carried forward as of 1 April of each year. The applicable instructions provide that staff may accumulate and carry forward up to 60 days of annual leave by 1 April of each year. Accurate records of leave balances need to be maintained and the applicable carry-over limits need to be enforced.

- (e) Cash advances were issued without the required approval from OHCHR headquarters

29. OIOS' review of cash advances totaling \$69,000 showed that OHCHR-Mauritania had not obtained the required prior approval from the Programme Support and Management Services at OHCHR headquarters. OHCHR-Mauritania stated that it was not aware of this requirement.

30. OIOS attributed the above deficiencies to the turnover of administration staff and delays in filling the G-5 post which resulted in administrative functions being performed by temporary staff who were not conversant with the established requirements. The need to ensure established posts are filled in a timely manner and core administrative functions are not performed by temporary staff is addressed in recommendation 5 above. Also, the Field Office Manual was outdated and was generally not utilized by

new staff as a reference tool. Instructions such as those relating to advances were issued recently and were therefore not included in the Field Office Manual.

31. OHCHR-Programme Support and Management Services indicated that it was in the process of hiring a consultant to update the Field Office Manual. OHCHR has been intending to update the Field Office Manual for several years but this has not been done mostly because the manual is detailed and requires significant investment in time to update. OHCHR also needs to develop an intranet platform with links to all relevant administrative instructions, guidelines and procedures for easy access by staff.

**(6) OHCHR should: (a) update the Field Office Manual; and (b) develop an intranet platform to ensure easy availability of guidance for use by staff.**

*OHCHR accepted recommendation 6 and stated that the Programme Support and Management Service has received funds under its 2019 Organizational Effectiveness Action Plan to hire a consultant to complete the update of the manual before the end of this year. Recommendation 6 remains open pending receipt of evidence that the Field Office Manual has been updated and made available for easy access by staff.*

#### Need to strengthen training

32. The information circular on the United Nations mandatory programmes (ST/IC/2016/15) define the mandatory courses for all staff of the United Nations Secretariat. These included training on ethics and integrity, working harmoniously, and human rights responsibilities for staff. In 2018, the OHCHR Human Resources Section sent a reminder to staff to complete mandatory training but did not ensure compliance. As of March 2019, 5 of the 10 mandatory training courses had not been done by any of the staff in OHCHR-Mauritania. To strengthen compliance, staff need to include mandatory training in their performance work plans. Further, training needs assessment had not been done. The results of such needs assessment would provide a good basis for staff to develop their individual training targets. It would also enable the office to identify and take advantage of any internal training opportunities available.

**(7) OHCHR-Mauritania should: (a) ensure that the performance work plans of staff include mandatory training; and (b) conduct a training needs assessment to address the training requirements of staff.**

*OHCHR accepted recommendation 7 and stated that OHCHR-Mauritania has focused on completing mandatory training for all staff, requesting staff (and allowing time) to complete one training every Thursday. Once all mandatory trainings are completed, three hours will be dedicated every other month to complete one on-line training. OHCHR-Mauritania contacted the OHCHR Staff Development Unit to identify opportunities for staff and has also developed in-house training by colleagues on thematic issues. Recommendation 7 remains open pending receipt of evidence that: (a) mandatory training plans have been incorporated in the performance work plans of staff; and (b) a training needs assessment has been conducted to address the training requirements of staff.*

#### Need to develop a business continuity plan and ensure that data is regularly backed up and secured

33. OHCHR-Mauritania conducted its self-assessment against the 2017 Minimum Operating Security Standards (MOSS) established for United Nations organizations in Mauritania and noted that the closed-circuit television (CCTV) surveillance cameras at its premises were not operational and the licenses had expired in September 2018. Staff (except the two drivers) did not have the required radio equipment in case of security emergency. OHCHR-Mauritania prepared and submitted a costed action plan to OHCHR headquarters in January 2019 that covered all the gaps noted and was awaiting response from headquarters.

Further, OHCHR-Mauritania was designated as one of the concentration points and the Representative indicated that he will liaise with the Department of Safety and Security for guidance on any action needed from OHCHR side. As there were ongoing efforts to address the security gaps, OIOS is not making a recommendation on the issue.

34. However, OHCHR-Mauritania did not have a business continuity plan to continue its operations during a time of emergency or disaster. Further, it did not have backup procedures in place to perform electronic files' backup to safeguard and recover data in event of loss. The office hired an IT consultant on a need basis for support. The existing Wi-Fi network provided only basic secure internet connection as a structured cable network and server managed platform were not yet in place. OHCHR Information Technology Section had not issued guidance to field offices on the issue of business continuity. OHCHR-Mauritania needs to liaise with the Information Technology Section at headquarters to develop its business continuity plan and to ensure that data is regularly backed up and kept in a separate secure area.

**(8) OHCHR-Mauritania should liaise with the OHCHR Information Technology Section to develop a business continuity plan and ensure that data is regularly backed up and kept in a separate secure area.**

*OHCHR accepted recommendation 8 and stated that OHCHR-Mauritania contacted relevant colleagues at OHCHR headquarters for guidance, and examples of plans were shared. OHCHR-Mauritania plans to finalize a draft by the end of June 2019. Recommendation 8 remains open pending receipt of OHCHR-Mauritania's business continuity plan and evidence that data is regularly backed up and kept in a separate secure area.*

#### **IV. ACKNOWLEDGEMENT**

35. 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 Mauritania

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-Mauritania should, in coordination with the Africa Branch, review its country notes and establish an achievable programme of work that takes into account the role of other key actors and relevant lessons learned from the previous cycle's results.	Important	O	Receipt of evidence that the OHCHR-Mauritania country notes have been reviewed and appropriate adjustments made taking into account the role of other key actors and relevant lessons learned.	31 December 2019
2	OHCHR should define the role of OHCHR-Mauritania in the G5 Sahel project and the coordination arrangements for substantive, logistical and administrative matters.	Important	C	Action completed	Implemented
3	OHCHR-Mauritania should assign responsibilities for specific outputs and activities to staff and ensure that significant variances between planned and actual results are reported and explained in monthly and annual performance reports.	Important	O	Receipt of evidence that responsibilities for specific outputs and activities in the office work plan have been assigned to staff and that significant gaps between planned and actual results are reported and explained in monthly reports.	31 December 2019
4	OHCHR-Mauritania should ensure that capacity building events are planned and evaluated in accordance with the OHCHR policy for development and implementation of human rights training.	Important	O	Receipt of the details of mechanisms established to ensure that capacity building events are planned and evaluated in accordance with the OHCHR policy for development and implementation of human rights training.	31 December 2019
5	OHCHR should: (a) assist OHCHR-Mauritania to review its structure; (b) ensure that established posts are filled in a timely manner; and (c) limit the use of service contractors to functions that are temporary in nature.	Important	O	Receipt of evidence that the OHCHR-Mauritania structure has been reviewed, established posts have been filled, and the use of service contractors is limited to functions that are temporary in nature.	31 December 2019

<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 Mauritania

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>
6	OHCHR should: (a) update the Field Office Manual; and (b) develop an intranet platform to ensure easy availability of guidance for use by staff.	Important	O	Receipt of evidence that the Field Office Manual has been updated and made available for easy access by staff.	31 December 2019
7	OHCHR-Mauritania should: (a) ensure that the performance work plans of staff include mandatory training; and (b) conduct a training needs assessment to address the training requirements of staff.	Important	O	Receipt of evidence that: (a) mandatory training plans have been incorporated in the performance work plans of staff; and (b) a training needs assessment has been conducted to address the training requirements of staff.	31 December 2019
8	OHCHR-Mauritania should liaise with the OHCHR Information Technology Section to develop a business continuity plan and ensure that data is regularly backed up and kept in a separate secure area.	Important	O	Receipt of OHCHR-Mauritania's business continuity plan and evidence that data is regularly backed up and kept in a separate secure area.	31 December 2019

# **APPENDIX I**

## **Management Response**

## Management Response

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

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	OHCHR-Mauritania should, in coordination with the Africa Branch, review its country notes and establish an achievable programme of work that takes into account the role of other key actors and relevant lessons learned from the previous cycle's results.	Important	Yes	Representative, OHCHR Country Office in Mauritania	31 December 2019	OHCHR will review the Mauritania Country Note and programme planning in line with this recommendation when preparing the 2020 workplan in the autumn of 2019.
2	OHCHR should define the role of OHCHR-Mauritania in the G5 Sahel project and the coordination arrangements for substantive, logistical and administrative matters.	Important	Yes	Chief, OHCHR Africa Branch	Completed	Recommendation implemented. A paper on "Roles, Responsibilities and Reporting Lines" was circulated for comments to existing Heads of Field Presences in G5 Sahel countries and was then finalized and shared by the Chief of Africa Branch with G5 Sahel project staff on 10 May 2019 in order to clarify reporting and decision-making lines. The paper (attached) remains a living document and as the project advances, we will continue to review these arrangements to ensure their appropriateness.
3	OHCHR-Mauritania should assign responsibilities for specific outputs and activities to staff and ensure that significant variances between planned and actual results are reported and explained in monthly and annual performance reports.	Important	Yes	Representative, OHCHR Country Office in Mauritania	Completed	Recommendation implemented. The Head of OHCHR Mauritania reinstated the monthly reporting in PMS and the 2019-2020 e-Performance documents for the staff include clear objectives and activities linked to the workplan.

<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 Mauritania

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
4	OHCHR-Mauritania should ensure that capacity building events are planned and evaluated in accordance with the OHCHR policy for development and implementation of human rights training	Important	Yes	Representative, OHCHR Country Office in Mauritania	31 December 2019	Recommendation is under implementation. OHCHR Mauritania contacted METS at Headquarters and, in consultation with them, has drafted a five-page protocol. This will be incorporated into the 2020 work plan.
5	OHCHR should: (a) assist OHCHR-Mauritania to review its structure; (b) ensure that established posts are filled in a timely manner; and (c) limit the use of service contractors to functions that are temporary in nature.	Important	Yes	Representative, OHCHR Country Office in Mauritania	31 December 2019	Recommendation is under implementation. OHCHR Mauritania should get two new GS support staff positions in 2020. The selection of the NOC under recruitment is now awaiting final approval through UNDP, and should be in place before the end of summer. The structure of the Country Office is being reviewed and the use of service contractors will be limited. A Job Opening is currently being posted for the recently-established P-4 Deputy Head of Office post, which should be recruited before the end of the year.
6	OHCHR should: (a) update the Field Office Manual; and (b) develop an intranet platform to ensure easy availability of guidance for use by staff.	Important	Yes	Chief, Programme Support and Management Services	31 December 2019	Recommendation is under implementation. PSMS has received funds under its 2019 Organizational Effectiveness Action Plan to hire a consultant to complete the update before the end of this year.
7	OHCHR-Mauritania should: (a) ensure that the performance work plans of staff include mandatory training; and (b) conduct a training needs assessment to address the training requirements of staff.	Important	Yes	Representative, OHCHR Country Office in Mauritania	31 December 2019	Recommendation is under implementation. OHCHR Mauritania has focused on completing mandatory training for all staff, requesting staff (and allowing time) to complete one



## Management Response

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						training every Thursday. Once all mandatory trainings are completed, 3 hours will be dedicated every other month to complete one on-line training. OHCHR Mauritania contacted the OHCHR Staff Development Unit to identify opportunities for staff and has also developed in-house training by colleagues on thematic issues.
8	OHCHR-Mauritania should liaise with the OHCHR Information Technology Section to develop a business continuity plan and ensure that data is regularly backed up and kept in a separate secure area.	Important	Yes	Representative, OHCHR Country Office in Mauritania	31 December 2019	Recommendation is under implementation. OHCHR Mauritania contacted relevant colleagues in Geneva for guidance, and examples of plans were shared. OHCHR Mauritania plans to finalize a draft by the end of June 2019.