



INTERNAL AUDIT DIVISION

REPORT 2024/034

Audit of the Office of the High Commissioner for Human Rights office in Mexico

Some aspects of strategic planning and programme management need to be strengthened, and gaps in oversight and compliance with regulatory framework should be addressed

09 July 2024

Assignment No. AE2023-330-02

Audit of the Office of the High Commissioner for Human Rights office in Mexico

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the Office of the High Commissioner for Human Rights office in Mexico (OHCHR Mexico). The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes in ensuring effective management of the operations of OHCHR Mexico. The audit covered the period from 1 January 2022 to 31 December 2023 and included a review of risk areas relating to: (a) strategic planning; (b) programme management; and (c) regulatory framework.

The audit showed that some aspects of strategic planning and programme management need to be strengthened, and gaps in oversight and compliance with regulatory framework should be addressed.

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

- Coordinate with the OHCHR Donors and External Relations Section to provide training to staff in fund-raising activities; and conduct a donor mapping exercise and develop a fund-raising strategy with targets;
- Undertake follow up evaluations as required by the OHCHR Manual on Human Rights Training Methodology, ensure that categorization of activities as capacity building in year-end reports is properly done, and the lack of disaggregated data by gender for some activities is communicated;
- Consult with its local administrative service provider to explore solutions for addressing gaps and issues related to payment timelines, generation of reports from Umoja, travel costs and value added tax reimbursements; and
- Improve review mechanisms in the processing of consultancy contracts to ensure that reference checks are done and certificate of good health submitted before contracts are signed, and performance evaluations are done using prescribed forms before final payments are processed.

OHCHR needed to:

- Strengthen guidance for reviewing and updating country programmes in case of significant changes in the operating environment, context or priorities; and
- Strengthen oversight and support for information and communications technology activities of its field offices to ensure that they comply with applicable policies.

OHCHR accepted the recommendations and has initiated action to implement them. Actions required to close the recommendations are indicated in Annex I.

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Audit of the Office of the High Commissioner for Human Rights office in Mexico

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the Office of the High Commissioner for Human Rights office in Mexico (OHCHR Mexico).
2. OHCHR Mexico was established in 2002 through an agreement between OHCHR and the Government of Mexico. Its main goal is to promote and protect human rights through monitoring of human rights situations; providing technical assistance and advisory services; collaboration with civil society and victims' organizations; and dissemination of information on human rights.
3. The OHCHR Mexico Country Programme for 2018-2023 had four thematic priorities: (a) disappearances; (b) torture; (c) defenders and journalists; and (d) indigenous peoples' right to consultation. OHCHR Mexico also worked closely with the local United Nations Country Team (UNCT) on issues related to legislative reform, protection of migrants and internally displaced persons, human rights defenders and journalists, and gender.
4. OHCHR Mexico's annual expenditure was \$2.5 million in 2022 and \$2.7 million in 2023, primarily funded through extra-budgetary resources. Only \$58,000 of the expenditure relating to one project was funded by regular budget resources. As of 25 January 2024, OHCHR Mexico had 31 staff and personnel including: 1 P-5 (vacant), 1 P-4 (Deputy Representative), 1 P-3, 13 National Officers; 7 United Nations Volunteers (UNVs); and 8 General Service level staff. The P-5 head of office post had been vacant since May 2023 and the Deputy Representative was temporarily assigned as officer in charge on multiple occasions.
5. Comments provided by OHCHR are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

6. The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes in ensuring effective management of the operations of OHCHR Mexico.
7. This audit was included in the 2023 risk-based work plan of OIOS due to the risk that potential weaknesses in the management of OHCHR Mexico could impede the achievement of its objectives.
8. OIOS conducted this audit from January to April 2024. The audit covered the period from 1 January 2022 to 31 December 2023. Based on an activity-level risk assessment, the audit covered risk areas relating to: (a) strategic planning; (b) programme management; and (c) regulatory framework.
9. The audit methodology included: (a) interviews with key personnel; (b) review of relevant documentation; (c) analytical review of data; and (d) sample testing.
10. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

III. AUDIT RESULTS

A. Strategic planning

Corrective action was taken to improve the quality of performance indicators

11. OHCHR Mexico prepared its Country Programme for 2018 to 2023 in line with guidelines issued by the OHCHR Policy, Planning, Monitoring and Evaluation Service (PPMES). The Country Programme had a results framework comprising of 14 thematic results and 17 performance indicators. OHCHR Mexico reported on progress made in achieving the planned results through end-of-year progress reports. However, 6 of the 17 performance indicators were not measurable because targets defined were not specific and/or did not have well-defined baselines. The absence of well-defined targets and baselines affects the effectiveness of performance reporting and monitoring and could affect the office's ability to demonstrate the results achieved. During the audit, OHCHR developed a new set of guidelines for preparing the 2024-2027 country programmes which required field offices to define and describe baseline values for all indicators. PPMES indicated that it will monitor compliance with this requirement.

Need to strengthen strategies and plans for fund-raising

12. The annual work plans of OHCHR Mexico included 6 communication outputs and 14 high-level activities that covered all the thematic priorities of the office. Further, in 2024, OHCHR Mexico updated its communication strategy and aligned it with its work plans. Updating the strategy was a good initiative that could help to support fund-raising initiatives.

13. However, OHCHR Mexico had not developed a fund-raising strategy or conducted a donor mapping exercise. It had also not defined its fund-raising targets. OHCHR Mexico was successful in mobilizing \$1,461,000 in 2022-2023, but there appeared to be significant funding shortfalls which impacted the implementation of its mandate. As of the time of the audit, there was no project funding for the thematic priority, 'Vulnerable Groups and Climate Change', an important emerging area. The other three thematic priorities also appeared to be short of the funding needed to achieve the targeted goals. In the absence of clear funding targets, the funding shortfall could not be quantified.

14. OHCHR Mexico's Human Rights Officers were responsible for writing fund-raising proposals and reports to donors. Although some of them had some experience in preparing project proposals, most indicated that they lacked expertise in this area. In its annual work plans, OHCHR Mexico requested for a National Officer post to strengthen its programmatic and resource mobilization capacity, but this had not been granted due to funding constraints. The OHCHR Donors and External Relations Section acknowledged the fund-raising capacity-related concerns and indicated that it was developing an e-learning tool on resource mobilization.

15. OHCHR Mexico needs to develop a fund-raising strategy and improve staff capacity in fund-raising through training to optimize its resource mobilization capabilities. This would be in line with the OHCHR Programme Budget and Review Board's recommendation that it needs to make all efforts to raise additional resources for its funding requirements.

<p>(1) OHCHR Mexico, in coordination with the OHCHR Donors and External Relations Section, should: (a) provide training to staff in fund-raising activities; and (b) conduct a donor mapping exercise and develop a fund-raising strategy with targets.</p>
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OHCHR accepted recommendation 1 and stated that it will: (a) ensure that staff undertake the on-line fund-raising training developed for OHCHR staff; and (b) identify donors with targets and develop a strategy to engage with the identified donors.

Need to strengthen guidance on updating country programmes

16. The OHCHR Mexico Country Programme for 2018-2023 was initially prepared for the period 2018-2021 and subsequently extended to 2023. OIOS noted the following, which showed the need to improve guidance and arrangements for updating country programmes to ensure that new, emerging priorities are adequately reflected.

(a) There were some new recommendations from the human rights mechanisms issued post 2021 that were relevant to all the 14 thematic results that OHCHR Mexico was pursuing. However, OHCHR Mexico did not update its 2018-2023 Country Programme to reflect the changes. As a result, there was some misalignment between the Country Programme and the activities implemented.

(b) The ‘Call to Action for Human Rights’ launched by the Secretary-General in February 2020 aims to mainstream human rights issues in all United Nations interventions. UNCT had an important role to play in this regard. This was a new area of work that OHCHR Mexico could take a lead on, as also confirmed by the Chief of the Office of the Resident Coordinator. There were some good practices of other OHCHR field presences in this area that OHCHR Mexico could follow. However, OHCHR Mexico did not review and update its 2018-2023 Country Programme to address this area.

(c) OHCHR Mexico was a key participant in UNCT in Mexico and in the implementation of the United Nations Sustainable Development Cooperation Framework (UNSDCF). A new UNSDCF for 2020-2025 was developed two years into the implementation of the 2018-2023 Country Programme but OHCHR Mexico did not review and update the Country Programme to align with the new UNSDCF. Consequently, even though the Country Programme had an outline of UNCT-related areas of collaboration, it did not have details of the strategic priorities of the 2020-2025 UNSDCF that it was implementing.

(2) OHCHR should strengthen guidance for reviewing and updating country programmes in case of significant changes in the operating environment, context or priorities.

OHCHR accepted recommendation 2 and stated that the Organizational Effectiveness Implementation Teams were developing guidance relating to the development of country programmes and strategy.

B. Programme management

Need to strengthen oversight over capacity-building activities

17. According to the year-end reports for 2022 and 2023, OHCHR Mexico delivered 97 capacity-building workshops and trainings. Some of these were activities led by OHCHR Mexico and others were led by its partners. For the activities it led, OHCHR Mexico did not undertake follow up evaluations and assessments 3 to 6 months after the training, and again after 12 to 24 months, as required by the OHCHR Manual on Human Rights Training Methodology. Compliance with the post-training evaluation requirements is essential in facilitating effective performance reporting of training activities. In addition, there were issues with the training data reported in the year-end performance reports. The 2023 year-end report indicated that only 751 women and girls attended capacity-building trainings and workshops out of a total of 54,142 participants. This presented an inaccurate picture because OHCHR lacked disaggregated

data for training and workshops convened by State entities. Further, OIOS' review of two examples of capacity-building activities convened by State entities showed that they were more of awareness-raising activities and should not have been categorized as capacity-building. OHCHR Mexico needs to validate the nature of such activities before they are reported under capacity-building.

(3) OHCHR Mexico should: (a) undertake follow up evaluations as required by the OHCHR Manual on Human Rights Training Methodology; and (b) ensure that categorization of activities as capacity-building in year-end reports is properly done, and the lack of disaggregated data by gender for some activities is communicated.

OHCHR accepted recommendation 3 and stated that it will develop and implement a matrix to follow up capacity building training as per the Human Rights Training Manual and ensure that data is disaggregated by gender as necessary.

There were ongoing plans to train field staff on project management

18. During the reporting period, OHCHR Mexico implemented three projects with a total budget of \$650,000 funded by various donors as well as three global projects involving \$248,459 which were planned and monitored by OHCHR Headquarters. For all the six projects, outputs and activities were aligned with the OHCHR Mexico's thematic priorities and suitably reflected in the annual work plans. However, for two projects, baselines, and performance indicators were not clearly defined which made it difficult to benchmark the progress against the expectations. There were also delays in closing the projects. One project was operationally closed in June 2022, but remained financially active until late 2023. As of the time of the audit, three other projects that ended between October 2019 and December 2022, remained financially active. Delays in closing projects could lead to delays in utilizing remaining funds as well as delays in identifying lessons learned. In 2023, PPMES developed new project management templates which addressed the need for baselines and performance indicators. PPMES also planned to train field presences on project management which would help sensitize staff on good project management practices.

C. Regulatory framework

Controls relating to time and attendance, property management and safety and security were satisfactory

19. OIOS' review of leave records for local staff showed that arrangements for approving leave and tracking the balances were satisfactory. Regarding security, all OHCHR Mexico staff had completed the mandatory training on safety and security, and the required safety and security equipment were in place. After recruiting a new Security Officer in February 2023, OHCHR Mexico updated the business continuity plan, warden zone plans and evacuation plans. OHCHR Mexico had conducted physical verification of its property items in October 2023 and was working on addressing the issues that arose. OHCHR Mexico had also established systems for tracking the usage and fuel consumption of the two vehicles it owned.

Need to follow up on issues relating to arrangements for local administrative services

20. Prior to October 2023, OHCHR Mexico had one main local service provider (LSP1) who provided administrative services related to procurement, recruitment of staff and consultants, and travel. In June 2023, as part of its global initiatives on delegation of authority and implementation of Umoja for field offices, OHCHR headquarters delegated authorities relating to travel, grantor management, low-value acquisition and asset management to OHCHR Mexico. Umoja was implemented in August 2023 and from October 2023, OHCHR Mexico began transitioning to using a second local administrative service provider (LSP2). The plan was to fully transition to LSP2 (a United Nations Secretariat entity) in the future, but in

the short run, some residual work related to long-term agreements such as internet services and cleaning services would still be handled by LSP1. OIOS noted the following regarding the new arrangements for provision of administrative services by the LSPs:

(a) LSP1 paid OHCHR Mexico vendors within five days, while LSP2 took two to three weeks. While the payment timelines by LSP2 were within the established standard timeline of 30 days, OHCHR Mexico had recurring contractual arrangements where agreed payment timelines were below two weeks. OHCHR headquarters indicated that for vendors to be paid within two weeks, manual changes would need to be made in Umoja, subject to approval from LSP2 and the Controller's office. OHCHR Mexico needs to assess the contractual arrangements that require payments below the standard timelines and ensure that appropriate arrangements are put in place to address them.

(b) At the time of the audit, OHCHR Mexico staff were still not conversant with generating reports from Umoja because the use of Umoja was still relatively new. The increased workload associated with transitions and changes in the arrangements for provision of administrative services made it challenging for staff to learn the various codes needed to generate the reports. OHCHR Mexico needed to consult with relevant staff of LSP2 or OHCHR headquarters to assist in designing standard reports that it could generate from Umoja regularly for monitoring purposes.

(c) The amounts charged by LSP2 for provision of administrative services were significantly higher than those charged by LSP1 for most service categories. In addition, the prices of air tickets quoted by the travel agent engaged by LSP2 were up to 50 per cent higher than those of the local travel agents. The limited financial resources of OHCHR Mexico were being strained by this. OHCHR Mexico needs to communicate and discuss the concerns on travel costs with LSP2.

(d) LSP1 got reimbursement of the Value-Added Tax (VAT) paid by OHCHR Mexico for procurement of certain categories of items. Although there was a provision for reimbursement of VAT in the service level agreement between OHCHR and LSP2, this was not applied in Mexico. The VAT amounts involved in the context of OHCHR Mexico were generally small, but the volumes could increase, or significant one-off purchases may need to be made that could benefit from VAT refunds.

(4) OHCHR Mexico should consult with its local administrative service provider to explore solutions for addressing gaps and issues related to payment timelines, generation of reports from Umoja, travel costs and value-added tax reimbursements.

OHCHR accepted recommendation 4 and stated that it will engage with service providers to ensure there is common understanding on service levels and report on implementation of the related services.

Need to strengthen oversight over recruitment timelines

21. OIOS reviewed 6 of the 12 recruitment actions OHCHR Mexico undertook in 2022-2023 and noted that they were done in accordance with established procedures. However, there were significant delays in the recruitment process which impacted its operations as explained below.

(a) A position of National Officer remained vacant for 443 days. As a result, OHCHR Mexico could not engage in follow-up actions in respect of a project related to Business and Human Rights. A significant portion of the delays (140 days) related to the time from the date the post became vacant to the date of approval of the terms of reference by OHCHR headquarters.

(b) The National Security Officer position was vacant for over 1,000 days due to COVID-19 pandemic and other factors. This included 157 days from the date the post became vacant to the approval of the terms of reference by OHCHR headquarters. There was also a four-month delay between the clearance of the selection decision by OHCHR headquarters and the date of onboarding. The recruitment delays led to delays in the implementation of measures related to safety and security of staff and the office.

(c) Two UNV positions for implementing a project remained vacant for five to seven months. After joining, the UNVs could not take part in the field missions for two months. In effect, the UNVs could only work for 11 to 13 out of 18 months of the project duration.

22. In addition, there were delays in creating email accounts for staff and consultants upon their recruitment, which impacted programme activities. In 7 out of the 12 positions recruited, the number of days staff remained without an email account ranged from 9 to 29 days. The main reason for this was late receipt of requests from staff and interns, and administrative delays in creating them.

23. Given the importance of timely recruitment in delivery of planned activities, there is a need for OHCHR headquarters to monitor the timelines to enhance accountability. Since this is a systemic issue, OIOS will raise this matter in the ongoing audit of human resources management at OHCHR.

Need to ensure full compliance with the requirements for recruitment of consultants

24. OIOS' review of 13 consultancy contracts totalling \$161,688 indicated that the consultants were recruited in a timely manner, and terms of reference and evaluations of the applicants were done in accordance with established requirements. However, in all the cases reviewed, reference checks were not done, and certificates of good health were not submitted as required. In addition, performance evaluations were not done as required. The gaps noted shows the need to strengthen review and oversight to ensure full compliance with established requirements for engaging and managing consultants. OHCHR had developed a checklist for recruitment of consultants, which OHCHR Mexico could tailor to its situation.

(5) OHCHR Mexico should improve review mechanisms in the processing of consultancy contracts to ensure that: (a) reference checks are done and certificate of good health submitted before contracts are signed; and (b) performance evaluations are done using prescribed forms before final payments are processed.

OHCHR accepted recommendation 5 and stated that it will ensure that the checklist developed by OHCHR headquarters is implemented taking into account the context of the office.

Corrective action was taken to ensure compliance with delegated authority for procurement and payments

25. OHCHR Mexico had delegated authority to procure goods and services valued up to \$10,000 in coordination with LSPs. For procurements exceeding \$10,000, OHCHR Mexico was required to obtain approval from the concerned LSPs or OHCHR headquarters. OIOS' review of procurement actions totalling \$183,964 (37 per cent of total procurement in 2022 and 2023) showed that most of the procurement actions were less than \$5,000 and were done in accordance with the procedures for micro purchases. No significant weaknesses were noted.

26. However, there were cases of non-compliance with the established level of delegated authority. The Head of Office signed lease agreements for office buildings for two consecutive years (2022-2023 and 2023-2024) for \$67,643 and \$108,962 respectively, which according to the Field Administration Manual should have been signed by the LSPs. In addition, the Head of Office signed procurement actions for internet services beyond the delegated authority of \$10,000 in two cases (\$20,105 in 2022 and \$18,024 in

2023), and in one case approved the exceptional reimbursement of \$2,000 to a staff member towards fee paid for a master's degree programme. Such unusual expenses needed to be approved by authorized staff at OHCHR headquarters.

27. Further, the Head of Office used his personal credit card to pay for office procurements involving 30 transactions totalling \$27,319 in 2022 and 82 transactions totalling \$48,355 in 2023 and claimed reimbursement thereafter. Prior approval was obtained from OHCHR headquarters with respect to payments related to the Universal Declaration of Human Rights Day expenses totalling \$23,000. However, no prior approval was sought for the advance payment of the other expenses which included office utility bills, software subscriptions, taxi charges, car batteries and magazines.

28. OHCHR Mexico stated that the Head of Office used his personal credit card as a last resort because some vendors required advance or fast payments that OHCHR Mexico could not comply with using the established payment procedures. During the audit, OHCHR Mexico was granted authority to maintain a petty cash float which avoided the need for staff to use personal credit cards in future. OHCHR Mexico also started referring exceptional payments to Finance Section and indicated that it was working closely with LSP2 to establish long term of agreements for recurring services such as cleaning, internet and leasing.

Corrective action was taken to strengthen the management of travel

29. Between 2022 and 2023, OHCHR Mexico processed 410 trips outside of Umoja and 87 trips through Umoja involving \$105,659 and \$104,243 respectively. OIOS' review showed that travel managed through Umoja was generally done in accordance with established requirements. However, OIOS' review of local travel trips processed outside of Umoja involving \$42,827 showed several cases of non-compliance with established requirements. In all cases, the purchase of tickets was not done 16 calendar days in advance of commencement of official travel, and no justification for the delays were documented as required by ST/AI/2013/3. Further, in five cases, there was no evidence that expense reports were submitted, and mission reports were not submitted in all the cases reviewed. OHCHR Mexico indicated that from 1 January 2024, all travel is processed through Umoja. Therefore, the risk of such gaps is reduced given the inbuilt controls in Umoja. Additionally, from 1 May 2024, OHCHR Mexico established a requirement for staff to submit mission reports within 15 days of mission completion.

Need to strengthen oversight over information and communications technology activities

30. All OHCHR Mexico staff had completed the mandatory training on information security. There were also satisfactory arrangements for provision of information and communications technology (ICT) services. An ICT assistant provided the required support to all personnel in coordination with OHCHR headquarters. At the time of the audit, OHCHR Mexico was working on addressing the fire hazard issues in the server room.

31. However, OHCHR Mexico had developed some ICT tools internally without approvals from OHCHR headquarters as required by the Field Administration Manual. This included a complaint monitoring registry and some information and visualization tools on Google Drive. Consultations between field offices and OHCHR headquarters in the development of new tools is essential for ensuring compliance with OHCHR policies.

(6) OHCHR should strengthen oversight and support for information and communications technology activities of its field offices to ensure that they comply with applicable policies.

OHCHR accepted recommendation 6 and stated that OHCHR Mexico will work with OHCHR headquarters to ensure that all ICT activities comply with established policies.

IV. ACKNOWLEDGEMENT

32. 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.

Internal Audit Division
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of the Office of the High Commissioner for Human Rights office in Mexico

Rec. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	OHCHR Mexico, in coordination with the OHCHR Donors and External Relations Section, should: (a) provide training to staff in fund raising activities; and (b) conduct a donor mapping exercise and develop a fund-raising strategy with targets.	Important	O	Receipt of evidence that staff have completed the online fund-raising training; and that a donor mapping exercise and fund-raising strategy have been developed.	31 December 2024
2	OHCHR should strengthen guidance for reviewing and updating country programmes in case of significant changes in the operating environment, context or priorities.	Important	O	Receipt of evidence that OHCHR has developed guidance for reviewing and updating country programmes.	30 April 2025
3	OHCHR Mexico should: (a) undertake follow up evaluations as required by the OHCHR Manual on Human Rights Training Methodology; and (b) ensure that categorization of activities as capacity-building in year-end reports is properly done, and the lack of disaggregated data by gender for some activities is communicated.	Important	O	Receipt of evidence of action taken to undertake follow up evaluations of capacity building activities and to ensure that capacity building activities are properly categorized and accurately presented in year-end reports.	31 December 2024
4	OHCHR Mexico should consult with its local administrative service provider to explore solutions for addressing gaps and issues related to payment timelines, generation of reports from Umoja, travel costs and value-added tax reimbursements.	Important	O	Receipt of evidence of action taken to engage with local service providers to explore solutions for addressing gaps and issues related to payment timelines, generation of reports from Umoja, travel costs and VAT reimbursements.	31 December 2024
5	OHCHR Mexico should improve review mechanisms in the processing of consultancy contracts to ensure that: (a) reference checks are done and certificate of good health submitted before contracts are signed; and (b) performance	Important	O	Receipt of evidence that OHCHR Mexico has adopted the use of checklists to ensure full compliance with established requirements for recruitment and management of consultants.	31 October 2024

¹ Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

² Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

³ Please note the value C denotes closed recommendations whereas O refers to open recommendations.

⁴ Date provided by OHCHR in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

Audit of the Office of the High Commissioner for Human Rights office in Mexico

	evaluations are done using prescribed forms before final payments are processed.				
6	OHCHR should strengthen oversight and support for information and communications technology activities of its field offices to ensure that they comply with applicable policies.	Important	O	Receipt of evidence of action taken to strengthen oversight and support for information and communications technology activities of OHCHR Mexico.	31 October 2024

APPENDIX I

Management Response

Management Response

Audit of the Office of the High Commissioner for Human Rights office in Mexico

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	OHCHR Mexico, in coordination with the OHCHR Donors and External Relations Section, should: (a) provide training to staff in fund raising activities; and (b) conduct a donor mapping exercise and develop a fund-raising strategy with targets.	Important	Yes	Country Representative OHCHR Mexico and Chief, Donor and External Relations Section	31 December 2024	OHCHR Mexico will: (a) ensure that staff conduct the online fund-raising training developed for OHCHR staff; (b) identify donors with targets and a strategy to engage with the identified donors.
2	OHCHR should strengthen guidance for reviewing and updating country programmes in case of significant changes in the operating environment, context or priorities.	Important	Yes	Chief, PPMES	30 April 2025	The Organizational Effectiveness Implementation Teams were developing guidance relating to the development of country programmes and strategy.
3	OHCHR Mexico should: (a) undertake follow up evaluations as required by the OHCHR Manual on Human Rights Training Methodology; and (b) ensure that categorization of activities as capacity-building in year-end reports is properly done, and the lack of disaggregated data by gender for some activities is communicated.	Important	Yes	Country Representative OHCHR Mexico	31 December 2024	OHCHR Mexico will develop and implement a matrix to follow up capacity building training as per the Human Rights Training Manual and ensure that data is disaggregated by gender as necessary.
4	OHCHR Mexico should consult with its local administrative service provider to explore solutions for addressing gaps and issues related to payment timelines,	Important	Yes	Country Representative OHCHR	31 December 2024	OHCHR Mexico and headquarters will engage with service providers to ensure there is common understanding on service levels and report on

¹ Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

² Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

Management Response

Audit of the Office of the High Commissioner for Human Rights office in Mexico

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	generation of reports from Umoja, travel costs and value-added tax reimbursements.			Mexico and Chief, PSMS		implementation on the related services.
5	OHCHR Mexico should improve review mechanisms in the processing of consultancy contracts to ensure that: (a) reference checks are done and certificate of good health submitted before contracts are signed; and (b) performance evaluations are done using prescribed forms before final payments are processed.	Important	Yes	Country Representative OHCHR Mexico	31 October 2024	OHCHR Mexico will ensure that the checklist developed by headquarters is implemented considering the context of the office.
6	OHCHR should strengthen oversight and support for information and communications technology activities of its field offices to ensure that they comply with applicable policies.	Important	Yes	Chief, IMTS	31 October 2024	OHCHR Mexico will work with headquarters Information Technology and Management Section to ensure that all information and communication technology activities comply with established policies.