



## **INTERNAL AUDIT DIVISION**

### **REPORT 2026/002**

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#### **Audit of operations in Mexico for the Office of the United Nations High Commissioner for Refugees**

**The UNHCR Representation in Mexico should align resource allocation to strategic priorities, enhance partner oversight and strengthen programme control to deliver services more cost effectively**

**07 April 2026  
Assignment No. AR2024-151-01**

# **Audit of operations in Mexico for the Office of the United Nations High Commissioner for Refugees**

## **EXECUTIVE SUMMARY**

The Office of Internal Oversight Services (OIOS) conducted an audit of operations in Mexico for the Office of the United Nations High Commissioner for Refugees (UNHCR). The objective of the audit was to assess whether the Representation was managing the delivery of services to forcibly displaced persons in a timely and cost-effective manner, and in compliance with UNHCR's policies. The audit covered the period from January 2023 to September 2025 and included: (i) strategic planning and resource allocation; (ii) programme efficiency and effectiveness; (iii) management of funded programmes; and (iv) systems and data.

The Representation supported the Mexican Government to provide protection, access to asylum, and pathways to local integration for people fleeing violence and persecution. However, the Representation needed to update its strategy taking into consideration the operational context and funding constraints. The sixty per cent reduction in the operating level budget led to office closures and cuts to staffing and implementing partner resources, thereby impacting service delivery. Programme effectiveness was constrained by limited government capacity, resulting in persistent asylum backlogs, structural barriers to livelihoods and integration programmes and weaknesses in the management of programmes and implementing partners. Unreliable data, weak indicators and limited outcome tracking undermined performance monitoring and measurement.

OIOS made seven recommendations. To address issues identified in the audit, the UNHCR Representation in Mexico needed to:

- Update its multi-year strategy to align resource allocation to strategic priorities in line with the operational context and funding constraints.
- Strengthen its advocacy with the government regarding its suspension of the issuance of humanitarian cards, resolution of registration backlogs and nationalization of the Local Integration Programme.
- Strengthen the controls over the beneficiary selection and management (including monitoring) under the Cash-Based Interventions (CBI) programme.
- Strengthen the planning, distribution and monitoring of shelter and Non-Food Items (NFIs) programmes.
- Strengthen its procurement and contract management processes to ensure they comply with established guidance.
- Strengthen controls over the selection and management of funded partners.
- Strengthen its performance framework by reviewing the number and relevance of indicators and targets, verifying reported results in COMPASS and reconciling data held in different systems.

UNHCR accepted all 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 operations in Mexico for the Office of the United Nations High Commissioner for Refugees

## I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of operations in Mexico for the Office of the United Nations High Commissioner for Refugees (UNHCR).

2. The UNHCR Representation in Mexico (hereinafter referred to as the ‘Representation’) was established in 1982 to provide forcibly displaced persons with international protection, humanitarian assistance, and durable solutions, where feasible. Mexico is a signatory to the 1951 Convention and the 1967 Protocol and established the Mexican Commission for Refugee Assistance in 1980. However, Mexico retains the right to regulate refugees’ residence and internal movement and exempt eligible refugees from work permit requirements.

3. As of March 2025, Mexico hosted 860,549 forcibly displaced persons, 168,256 (20 per cent) of whom were refugees, 291,730 (34 per cent) asylum-seekers, 262,411 (30 per cent) internally displaced persons (IDPs), 78,152 (9 per cent) others needing international protection, and 60,000 (7 per cent) others of concern. A decrease in individuals in transit with potential international protection needs, particularly from Venezuela, Cuba, and Nicaragua resulted in a decline in the number of forcibly displaced persons from over 1 million in 2022 to 787,891 in 2023. However, in 2024, there was a 12 per cent overall increase.

4. The Representation was headed by a Representative at D-1 level, who reported to the Director of the Regional Bureau for the Americas. As of September 2025, following the downsizing, the Representation had a workforce of 226 (comprised of 25 international staff, 119 national/temporary staff and 82 affiliated workforce). The Representation comprised of a country office in Mexico City, sub-offices in Monterrey and Tapachula, one field office in Tijuana and five field units (Aguascalientes, Ciudad Juarez, Saltillo, San Luis Potosi and Villahermosa) and had staff working in Guadalajara and Tuxtla. It worked with 38, 35 and 24 funded partners in 2023, 2024 and 2025 respectively who implemented 35, 40 and 41 per cent of the operating level expenditure.

5. The Representation spent \$62.3 million in 2023, \$55.4 million in 2024, and \$28.4 million as of September 2025, as shown in table 1 below.

**Table 1: Operations expenditure for 2023, 2024 and 2025 (in thousand US\$)**

Outcome area	2023	2024	2025	Total
OA2: Status determination	17,674	15,644	8,863	42,181
OA8: Well-being and basic needs	15,943	16,819	5,890	38,652
OA13: Livelihood	9,422	14,244	5,377	29,043
OA16: Local integration	6,822	3,762	134	10,718
OA3: Policy/Law	3,156	1,033	1,568	5,757
OA5: Children	3,007	1,239	0	4,246
OA4: GBV	2,662	994	1,229	4,885
EA20: External	1,379	595	0	1,974
OA15: Resettle	1,258	417	17	1,692
OA7: Community	815	478	1,841	3,134
OA6: Justice	113	144	2,788	3,045
EA17: Systems	40	36	0	76

Source: COMPASS and PowerBI dashboards

6. The Representation utilized UNHCR’s corporate systems and supplementary tools to manage its operations, including: (a) Workday for human resources; (b) COMPASS and Operation Monitoring System (OSMOSYS), for strategic planning, budgeting, monitoring, and reporting; (c) Managing for Systems, Resources and People (MSRP) and Cloud ERP, for financial reporting and supply chain management; (d) proGres, UNHCR’s corporate registration, identity and case management system; (e) KoBo Toolbox, software used to collect, analyze, and manage data for surveys, monitoring, evaluation, and research; (f) ActivityInfo, for data collection and reporting for shelter and Non-Foot Items (NFIs); and (g) Project, Reporting, Oversight and Monitoring Solution (PROMS), a digital project management solution to manage projects implemented through partners.

7. Comments provided by UNHCR are incorporated in italics.

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

8. The objective of the audit was to assess whether the Representation was managing the delivery of services to forcibly displaced persons in a timely and cost-effective manner, and in compliance with UNHCR’s policies.

9. This audit was included in the 2025 risk-based work plan of OIOS due to the risks related to the Representation’s complexity and significant financial and staffing reductions in its operations.

10. OIOS conducted this audit from August to October 2025. The audit covered the period from January 2023 to September 2025 and included: (i) strategic planning and resource allocation; (ii) programme efficiency and effectiveness; (iii) management of funded programmes; and (iv) systems and data.

11. The audit methodology included: (a) interviews with key personnel; (b) review of relevant documentation; (c) assessment of the client’s data management systems, including COMPASS, Workday, Cloud ERP, PROMS and proGres; (d) analytical review of data in those systems relevant for the areas audited; (e) sample testing of controls; (f) visits to the Representation’s Country Office in Mexico City, sub-offices in Monterrey and Tapachula, field office in Tijuana, and eight partners implementing UNHCR projects; and (g) observation of programme activities.

12. OIOS assessed the reliability of data related to the operations by: (a) reviewing existing information about the data in COMPASS, Cloud ERP, PROMS, and Workday; and (b) interviewing UNHCR personnel knowledgeable about the data. Additionally, OIOS traced a random sample of data to source documents both from UNHCR and implementing partner records. Based on the assessment, OIOS determined that the data were sufficiently reliable for conducting the audit; however, data limitations, as detailed in this report, constrained assurance over the accuracy and completeness of reported results and outcomes.

13. The audit was conducted in accordance with the Global Internal Audit Standards.

## **III. AUDIT RESULTS**

### **A. Strategic planning and resource allocation**

#### Gaps in needs assessments impacted strategic planning and resource allocation

14. The Representation developed two multi-year strategies (2022–2024 and 2025–2027) and several sectoral strategies covering protection, refugee status determination and documentation, gender-based

violence and shelter. However, the prioritization of needs required further consultations with forcibly displaced persons. Also, after funding cuts in 2025, decisions on resource allocations were largely driven by available resources rather than a needs assessment.

15. Although the operating plan budget remained broadly the same between 2023 and 2025, the related operating level budget decreased by 46 percent, i.e., from \$61 to \$32 million, as reflected in Table 2 below.

**Table 2: Funding situation 2023-2025 (in \$'000s)**

<b>Description</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Resource needs: Operating plan (OP) budget	119,700	120,900	117,900
Available funding: Operating level (OL) budget	61,685	56,357	32,437
Funding gap	58,015	64,546	85,463
Funding gap (Percentage)	48	53	72
Administration and staff costs as a percentage of available budget (OL)	27	31	45
Operations costs as a percentage of available budget (OL)	73	69	55

*Source: COMPASS and PowerBI dashboards*

16. The funding gap resulted in the closure of four field offices, discontinuation of over 50 per cent of workforce contracts, and reduction in funded partners. The speed and scale of the reductions, driven by broader organizational restructuring, constrained the Representation's ability to undertake effective strategic planning to minimize disruption to programme delivery. This negatively impacted the Representation's delivery in key programme areas such as well-being, status determination and livelihoods. Programmes, as originally defined in the strategic plans, were also not revised in a timely manner following the budget reductions and this resulted in misalignments between planned activities and available resources thereby raising concerns about their feasibility and sustainability. The Representation noted that its ability to realign all planned activities in a timely manner was impacted by the funding reductions.

17. The Representation also faced increased financial vulnerabilities since most of the funding received was earmarked, which limited the flexibility in allocation and use. Furthermore, it was heavily dependent on a donor that accounted for approximately 70 and 80 per cent of its budget in 2023 and 2024, respectively. Heavy reliance on a donor increased financial and operational vulnerability, as funding changes would directly affect programme continuity and delivery.

18. On the other hand, the audit identified instances where the Representation did not fully comply with allocation, use, and reporting requirements arising from soft and tightly earmarked donor funding. For instance, the Representation needed better documentation to evidence that earmarked resources were used for their intended purposes. Also, instances of cost misclassifications reduced the reliability of financial and programme information contained in reports, e.g.: (a) \$1.1 million spent on documentation support was recorded under wellbeing; and (b) \$3.5 million in construction-related expenditure was recorded under status determination. Unless addressed, this may expose UNHCR to risk of loss of funding and reputational risks.

**(1) The UNHCR Representation in Mexico should update its multi-year strategy to align resource allocation to strategic priorities in line with the operational context and funding constraints.**

*UNHCR accepted recommendation 1 and stated that by June 2026, the Representation will conduct a comprehensive update of the 2025–2027 Multi-Year Strategy to ensure it reflects evolving contexts,*

*funding constraints, and operational priorities. This will include reinforcing budget alignment, providing clear guidance to budget holders, and prioritizing resources to respond to reduced funding.*

## **B. Programme efficiency and effectiveness**

### Weaknesses in asylum processing, protection access, and sustainability of integration programmes

#### (a) Large backlog in processing the asylum applications

19. The Representation spent \$29 million on strengthening the Government's asylum application processing capacity and procedures in the period under audit. The expenditure primarily covered government staff salary top ups (\$12.7 million), office renovations (\$6 million), operational costs (\$1.4 million), asylum software (\$0.6 million) and travel (\$0.3 million). Despite these interventions, there was pervasive backlog in the processing of asylum applications levels, with 268,434 cases (47 per cent) cases outstanding at the time of the audit. The average processing time for asylum applications also stood at 170 days, i.e., nearly double the 90-day legal limit as of April 2025. The Representation primarily attributed the backlog to RSD and administrative finalization stages.

20. The backlog was caused by inadequate staffing in locations with the highest registration demands. Notably, only 54 of the 230<sup>1</sup> staff (23 per cent) funded through the partnership agreement with the Government were deployed to registration functions nationwide. Moreover, the Representation did not know how many of the 54 staff were addressing the backlog. Additional factors contributing to the backlog included operational capacity constraints within COMAR, high staff turnover, reduction of over 80 government-funded positions, unpaid salaries, and reliance on another government entity for biometric identification. Although the Representation conducted several capacity-building activities, the effectiveness of these interventions was not assessed, thereby limiting opportunities to identify lessons learned and improve processes.

#### (b) Restrictions on asylum seekers' access to protection and livelihood opportunities

21. The Government's suspension of the issuance of humanitarian visitor cards<sup>2</sup> had implications on asylum seekers' right to stay, work and travel, especially after October 2023. This was further exacerbated by the fact that the temporary "oficio" documents issued to asylum seekers in the place of the visitors' cards were not always recognized by officials and they were only applicable at specific locations. Further, the legal requirement that asylum-seekers periodically report to authorities in the state where their application was lodged, restricted their mobility and confined many to southern states where there were limited livelihood opportunities. Unauthorized movement resulted in asylum seekers being arrested and detained in prisons and could also result in administrative consequences, including the closure of their asylum claims.

22. The Representation reported that it conducted 380 visits to detention facilities in 2024 and 2025. However, these interventions did not always translate into meaningful protection outcomes, such as detainees accessing asylum procedures or legal remedies. The audit noted that the two legal partners tasked with providing legal assistance to asylum seekers held in detention facilities achieved only 6 and 0 per cent of set targets. The Representation attributed this to structural and legal constraints, particularly the 2023

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<sup>1</sup> The number decreased to 175 after the 2025 budget cuts.

<sup>2</sup> The Humanitarian Visitor Card (Tarjeta de Visitante por Razones Humanitarias) in Mexico offered legal status for vulnerable individuals (asylum seekers) for up to a year, granting work permits and travel rights, renewable if needs persist, and was requested through the National Institute of Migration.

Supreme Court ruling, which significantly reduced detention timeframes, as well as by administrative and institutional factors within national authorities.

(c) Gaps in the local integration and livelihood programmes

23. The Representation spent \$22.6 million on its local integration and livelihoods programme in the period under audit. The Representation reported that some 48,000 refugees had access to formal employment since 2016 and 90 per cent of refugees were still employed six months after being employed. However, no data was available to support the reported results because the companies responsible for finding employment for beneficiaries were not required to report employment statistics to UNHCR. Displaced persons, on the other hand, expressed varying levels of dissatisfaction with the services offered under the programmes. For example, only 48 per cent of displaced persons had access to financial services. Monitoring reports also contained allegations that eligibility criteria were not followed in the selection of beneficiaries. The Representation noted that it collected information using UNHCR tools and there were improvements in outcomes such as access to bank accounts and employment satisfaction levels.

24. Two missions from Headquarters in March and November 2023 raised concerns over the sustainability of the local integration programme and recommended a progressive transition to a government-led scheme, with national institutions assuming a larger role and exploring concessional financing options to support this transition. The Representation reported that it was working with the Government on the transfer of the programme once the institution is ready and broader policies are in place, but this transition was yet to materialize at the time of the audit. Once implemented, this measure would reduce costs incurred by the Representation, such as the \$3 million expended on affiliated workforce costs.

**(2) The UNHCR Representation in Mexico should strengthen advocacy with the Government regarding its suspension of the issuance of humanitarian cards, resolution of registration backlogs and nationalization of the Local Integration Programme.**

*UNHCR accepted recommendation 2 and stated that it will continue its advocacy with the Government on: (a) issuance of humanitarian visitor cards; (b) strengthening the operational capacity of the asylum system; and (c) support COMAR in the development of its Model of Assistance and Integration, including capacity-building in key reception cities.*

Non-compliance with established Cash-Based Interventions procedures limited their effectiveness

25. The Representation's Cash-Based Interventions (CBI) programme totaled \$20.1 million in the period under audit. It was, however, unable to meet certain set targets, with only 4,978 persons receiving protection support against a cumulative target of 10,000 persons during the audit period. The Representation attributed the shortfall to having insufficient funds to reach intended beneficiaries but had not amended set targets to reflect the new funding realities.

26. OIOS reviewed 50 CBI cases totaling \$1.8 million and identified the following instances of non-compliance with established procedures:

(a) **Gaps in the beneficiary selection:** Vulnerability assessments were not consistently conducted and this contributed to gaps in the identification of beneficiaries including: (a) ineligible recipients of education-related cash assistance; and (b) households receiving multiple forms of assistance in violation of rules. Further, proGres lacked vulnerability assessments to support some beneficiary selection decisions.

(b) **Proper records not maintained:** The Representation's cancellation of 13,950 and 105,678 debit cards in 2023 and 2024 respectively resulted in unspent funds of \$213,839. Additionally, more than 100,000

prepaid cards were cancelled due to inactivity without: (a) proper documentation in place to support decisions; (b) affected households being tracked; and (c) beneficiary records being updated. The absence of tracking and reconciliation mechanisms to confirm the recovery or reallocation of funds increased the risk of financial loss.

(c) **Foreign exchange losses:** The Representation did not institute effective measures to manage foreign currency fluctuations arising from its disbursement of cash in pesos. While the peso appreciation generated unrealized gains of approximately \$1.05 million in 2023, a subsequent depreciation in 2024 increased costs by \$1.67 million. The Representation noted that it is working with the Regional Bureau to strengthen its management of exchange rate fluctuations.

(d) **Inadequate monitoring:** The Representation conducted post-distribution monitoring only for multi-purpose cash grants, excluding other forms of assistance such as sectoral cash and shelter support. It thus had limited information on the adequacy and effectiveness (quality, sufficiency and utilization) of CBIs as a modality of service delivery in mitigating protection risks for certain modalities. For example, a beneficiary in Tapachula that was eligible for humanitarian assistance of \$250 per month for four months received the payment only once and remained unaware of her full entitlement. The Representation noted that this issue had been identified in 2024 and work underway to address this.

27. Furthermore, the inconsistent use of systems for processing CBI transactions compromised instituted internal controls, as outlined below.

- The migration of proGres, CashAssist and MSRP data to Cloud ERP in April 2023 disrupted CBI disbursements for three weeks. Manual workarounds were instituted with payments totaling \$424,000 done outside the system and thereby bypassing the system controls in place during the global transition of systems.
- The manual migration of beneficiary lists from 2024 to 2025 bypassed the Digital Hub of Treasury Solutions, a key control meant to ensure accountability in the distribution of cash to beneficiaries. This increased the risk of errors going undetected.
- CBI payments totaling \$98,700 in 2023 were also processed outside the UNHCR's CashAssist system thereby bypassing instituted controls to safeguard the funds.
- Mismatches between card information and focal point data resulted in payments being managed outside the system thereby bypassing system controls.

28. The Representation noted that the exceptions occurred primarily during the global transition from proGres–CashAssist–MSRP to Cloud ERP and were temporary in nature.

29. The failure to comply with established procedures increased operational costs and raised the risk of financial losses. Also, the inefficient use of UNHCR systems reduced the integrity of the CBI payment processes and weakened the credibility of assistance outcomes.

**(3) The UNHCR Representation in Mexico should strengthen the controls over the beneficiary selection and management (including monitoring) under the CBI programme.**

*UNHCR accepted recommendation 3 and stated that it will: (a) implement monitoring tools; (b) strengthen eligibility and targeting mechanisms for sectoral assistance; (c) improve processes for approving card cancellation; and (d) continue monitoring CBI expenditures.*

## Weaknesses in planning for and managing the shelter and NFIs programmes

30. UNHCR co-led the Inter-Agency Working Group on Shelter alongside another UN agency. This Group did not consistently conduct joint needs assessments nor formalize coordination mechanisms meant to inform the relevant programmes, prevent duplication of assistance, set shelter service standards to ensure quality and integrate shelter programmes with related sectors such as water, sanitation, and hygiene and NFI distributions. This undermined the efficiency, coordination, and effectiveness of the support provided under the shelter and NFIs programmes, as below:

(a) **Distributions to ineligible beneficiaries:** The audit identified instances where shelter support and non-food items were distributed to beneficiaries who did not meet established eligibility criteria. The \$2.2 million programme was designed to support individuals who were ineligible for cash-based interventions, yet non-food items were distributed to all shelter residents regardless of their eligibility, vulnerability profile, or cash assistance status. This included persons in transit who were not eligible for such assistance and Mexican nationals residing in the shelters. Further NFIs were provided to shelters that did not have signed agreements with the Representation. Also, although overall shelter occupancy declined by 70 per cent between 2023 and 2025, the proportion of Mexican nationals residing in these shelters increased from 27 to 37 per cent. Despite these changes, 74 of the 109 shelters that did not meet qualification criteria, representing 68 per cent, continued to receive support.

(b) **Distributions not informed by needs assessments:** The Representation distributed items that were not essential NFIs. For instance, the Representation provided beds, office furniture and equipment to persons in shelters despite 450 people in the Tijuana shelters lacking adequate sanitation and privacy for families. The Representation noted that NFI distributions were based on identified needs although the timing and sequencing of distributions may have been impacted by procurement challenges.

(c) **Proper records not maintained:** The Representation lacked adequate documentation to evidence the delivery and proper accounting of NFIs supplied to shelters. For instance, a partner that managed eight shelters in Tapachula did not maintain NFIs distribution records. There were also discrepancies in the numbers of supported shelters and NFIs reported in the Kobo, Cloud ERP and ActivityInfo systems.

(d) **Inadequate monitoring:** The Representation did not conduct the mandatory post-distribution monitoring of NFIs and thus was unable to confirm that items reached intended beneficiaries and created desired impact. The Representation indicated that steps have been initiated to strengthen monitoring approaches and incorporate context-appropriate mechanisms within existing operational constraint.

### **(4) The UNHCR Representation in Mexico should strengthen the planning, distribution, and monitoring of shelter and NFIs programmes.**

*UNHCR accepted recommendation 4 and stated that it will: (a) revise the SOPs for NFI distributions to strengthen targeting guidance, coordination, and monitoring mechanisms; (b) promote the use of standardized distribution planning tools; (c) revise and strengthen needs assessment tools; and (d) conduct capacity-building sessions to strengthen ActivityInfo reporting.*

## Value for money was not obtained in construction projects

31. The Representation spent over \$6.5 million on construction and refurbishment of government facilities and shelters supporting registration and refugee status determination. A review of 10 purchase orders totaling \$6.1 million (93 per cent) and site visits to the multi-service center and two schools in Tapachula, Monterrey, and in Tijuana identified weaknesses in planning, execution, monitoring and evaluation.

- The Representation did not have proper project justifications in 8 of the 10 purchase orders reviewed. The documentation on file also lacked needs analyses such as caseload projections, occupancy rates, and analyses of alternative options. As a result, investments could not be aligned to operational needs. For example, a government partner office in Tuxtla was refurbished at a cost of \$370,342 without clear plans for its future use, and activities in the facility were suspended shortly after completion of refurbishment.
- There were multiple contract amendments. Five contracts were amended several times to add basic elements such as drainage, ramps, and waterproofing that should have been included in the initial design. In one case, works commenced without approved facility plans on file, and several contracts were amended close to the contingency threshold.
- The completed constructions were not effectively put to intended use. In Tapachula, three classrooms and sanitary facilities became unusable within two months of completion, and one classroom was repurposed as an office, leaving children without adequate learning space.
- At the time of the audit, municipal authorizations and required permits had not been obtained for 6 of the 10 constructions reviewed, exposing the Representation to legal and operational risks.

32. Procurement processes were not supported by adequate evaluation criteria. Requests for proposals for 7 of the 10 purchase orders lacked clearly defined technical and financial evaluation criteria, including mandatory requirements, increasing the risk of inconsistent and subjective evaluations. In four cases, financial evaluations were incorrectly computed, approved weighting formulas were not applied, and raw technical and financial scores were combined. Errors in evaluation documentation submitted to the Local Committee on Contracts went undetected in five cases.

33. Monitoring and supervision were not adequately conducted. Nine of the 10 projects lacked sufficient evidence of supervision, such as inspection or site visit reports. For example, in the Tapachula multi-service center, deficiencies related to drainage and waterproofing were identified by a certified engineer several months after handover, requiring additional corrective works under new purchase orders and delaying full operational use of the facility. The Representation had a limited field presence during the audit period, increasing the risk that foreseeable design flaws, construction defects, regulatory non-compliance, and delays would not be detected or addressed in a timely manner.

34. The gaps above impacted the Representation’s ability to demonstrate that construction investments represented best value and were optimally aligned with operational needs.

**(5) The UNHCR Representation in Mexico should strengthen its procurement and contract management process in accordance with its recently updated guidance.**

*UNHCR accepted recommendation 5 and stated that it will: (a) issue SOPs for construction management; (b) strengthen project justification through revised tools; (c) introduce checklists to improve ex-ante planning and reduce contract amendments; (d) strengthen monitoring and documentation of construction supervision; and (e) provide guidance and training to staff involved in procurement and evaluation processes.*

**C. Management of funded programmes**

35. Partners implemented 35, 40 and 41 per cent of programme activities in 2023, 2024 and 2025, respectively. OIOS observed weaknesses in the selection and monitoring of the partners, as below.

(a) Weaknesses in the selection of funded partners

36. A review of the selection processes conducted in 2022 and 2023 revealed the following issues:

- The Representation retained eight partners despite external audits and multi-functional teams repeatedly identifying weaknesses in procurement practices, inadequate record-keeping, and poor financial reporting. These partners were retained without proper justification from the Implementing Programme Management Committee and without the introduction of additional safeguards to mitigate the known risks. Two other partners that had been recommended for deferral were also retained until 2025.
- The Representation's classification of partners with documented performance issues and unresolved audit findings as low risk was questionable. This risk assessment influenced the scope and extent of oversight the Representation provided over these partners.

(b) Weak monitoring of partner expenditures

37. Staff costs constituted a substantial proportion of partner expenditure, i.e., ranging between 63 and 81 per cent of overall costs, but the audit could not link sampled salary costs to specific programme activities. OIOS reviewed a total of 112 vouchers from 2023 to 2025 across six implementing partners, amounting to \$168,164. While OIOS was able to verify the occurrence and payment of salary costs, it could not verify the linkage between sampled salary expenditures and the specific activities reported, mainly legal assistance activities. Partners generally did not allocate staff salaries to individual activities, and the Representation did not monitor partner activities against staffing inputs. As a result, assurance could not be obtained on whether reported activities and outputs were commensurate with the level of staffing costs incurred. Only one partner had established controls to track staff time against specific legal activities, which OIOS was able to review during the audit visit.

38. The absence of required controls among the remaining partners represents a significant control weakness, as it creates a heightened risk of ineligible or fraudulent salary charges, including the potential charging of costs for unrelated or non-existent employees. This risk was particularly relevant given that staffing costs constituted a substantial proportion of partner expenditure. While the Representation had previously identified weaknesses in contract management, including unsigned contracts and incomplete timesheets, there was no evidence that corrective actions had been taken to address these issues. Consequently, OIOS was unable to obtain reasonable assurance over the reliability of reported staffing costs or the adequacy of oversight mechanisms to prevent improper or unsupported expenditures.

**(6) The UNHCR Representation in Mexico should strengthen controls over the selection and management of funded partners.**

*UNHCR accepted recommendation 6 and stated that it will: (a) enhance documentation of partner selection and retention processes; (b) further strengthen performance monitoring through regular Multi-Functional Team reviews; (c) reinforce capacity-building and follow-up actions with partners to address identified weaknesses; and (d) prioritize partnerships based on operational capacity, strategic relevance, and risk profile.*

## D. Systems and data

### Unreliable data to inform decision making

39. The audit identified discrepancies in the programme data across different organizational systems such as Kobo, ActivityInfo, Cloud ERP, CashAssist and MSRP records. There were also inconsistencies between proGres, and SIRE, the system run by the Government for registration, case management and assistance. Only 14 per cent of the \$750,000 budget meant to improve SIRE was spent in 2023, resulting in gaps remaining unaddressed.

40. Furthermore, the unreliable programme and performance data weakened accountability and oversight, and limited the Representation's ability to accurately assess performance, demonstrate results, and achieve intended protection outcomes, as below:

(a) **Weaknesses in the performance frameworks in COMPASS:** The Representation lacked a robust performance measurement framework to support the collection of reliable data for decision making. A review of the indicators, targets, and results recorded in COMPASS revealed that: (i) the number of key performance indicators between 2023–2025 was very high (550), making reporting inefficient; (ii) 113 and 90 indicators did not have baselines and targets respectively; and (iii) indicators and targets in COMPASS were misaligned with those in partner agreements, reducing visibility over partners' actual contributions to strategic objectives. For example, the target for legal assistance extended to refugees and asylum seekers in 2024 was 38,000, yet the combined targets across 17 partners was 45,540. This impacted the availability of reliable data to inform strategic planning and to evidence the implementation of the strategy.

(b) **Data quality, reporting errors, and misinterpretation of indicators:** Due to the misinterpretation of an advocacy indicator, results were reported as 8,410 interventions against a target of 30, significantly overstating performance. Inconsistencies were also observed between different reporting systems. For instance, in 2024, the Annual Results Report reported 182 detention visits against a target of 600, while UNHCR PowerBI reported 240 visits. Funding cuts were cited as a constraint; however, targets were not revised to reflect these changes.

(c) **Weaknesses in case tracking and record keeping:** Pro bono legal casework carried out by legal partners was tracked outside proGres. Many of these partners were governed by memoranda of agreements rather than Project Agreements, resulting in referrals being monitored through offline folders. This fragmented tracking limited systematic follow-up of pro bono cases and weakened institutional memory. For legal partners operating under Project Agreements, record keeping was incomplete, with no comprehensive documentation of all legal aid provided or cases litigated with full outcome statistics, hindering assessment of program effectiveness. This was observed while reviewing sampled vouchers of legal partners selected.

**(7) The UNHCR Representation in Mexico should strengthen its performance framework by reviewing the number and relevance of indicators and targets; verifying reported results in COMPASS; and reconciling data held in different systems.**

*UNHCR accepted recommendation 7 and stated that it will strengthen its performance framework through: (a) continued simplification and prioritization of indicators and targets; (b) consolidation of data systems; and (c) strengthened data reconciliation practices.*

#### **IV. ACKNOWLEDGEMENT**

41. OIOS wishes to express its appreciation to the management and staff of UNHCR 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 operations in Mexico for the Office of the United Nations High Commissioner for Refugees

Rec. no.	Recommendation	Critical <sup>3</sup> / Important <sup>4</sup>	C/ O <sup>5</sup>	Actions needed to close recommendation	Implementation date <sup>6</sup>
1	The UNHCR Representation in Mexico should update its multi-year strategy to align resource allocation to strategic priorities in line with the operational context and funding constraints.	Important	O	Receipt of evidence of the multi-year strategy that reflects operational priorities, context and participatory assessment findings.	December 2026
2	The UNHCR Representation in Mexico should strengthen advocacy with the government regarding its suspension of the issuance of humanitarian cards, resolution of registration backlogs and nationalization of the Local Integration Programme.	Important	O	Receipt of evidence of and advocacy plan for Government on: (i) issuance of humanitarian visitor cards; (ii) resolution of RSD backlogs, and (iii) nationalization of the PIL programme.	December 2026
3	The UNHCR Representation in Mexico should strengthen the controls over the beneficiary selection and management (including monitoring) under the CBI programme.	Important	O	Receipt of evidence of actions taken to strengthen controls over beneficiary selection, management, and monitoring of the CBI programme.	December 2026
4	The UNHCR Representation in Mexico should strengthen the planning, distribution, and monitoring of shelter and NFIs programmes.	Important	O	Receipt of evidence of actions taken to strengthen planning, distribution, and monitoring of shelter and NFI programmes.	December 2026
5	The UNHCR Representation in Mexico should strengthen its procurement and contract management process in accordance with its recently updated guidance.	Important	O	Receipt of evidence of actions taken to strengthen procurement and contract management processes in line with updated guidance.	December 2026
6	The UNHCR Representation in Mexico should strengthen controls over the selection and management of funded partners.	Important	O	Receipt of evidence of actions taken to strengthen partner selection and retention processes.	December 2026
7	The UNHCR Representation in Mexico should strengthen its performance framework by reviewing	Important	O	Receipt of evidence of: (i) revised indicators and targets; (ii) verified reported results in	December 2026

<sup>3</sup> 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.

<sup>4</sup> 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.

<sup>5</sup> Please note the value C denotes closed recommendations whereas O refers to open recommendations.

<sup>6</sup> Date provided by UNHCR in response to recommendations.

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of operations in Mexico for the Office of the United Nations High Commissioner for Refugees

Rec. no.	Recommendation	Critical <sup>3</sup> / Important <sup>4</sup>	C/ O <sup>5</sup>	Actions needed to close recommendation	Implementation date <sup>6</sup>
	the number and relevance of indicators and targets; verifying reported results in COMPASS; and reconciling data held in different systems.			COMPASS; and (iii) reconciled data across different systems.	

# **APPENDIX I**

## **Management Response**

## MANAGEMENT RESPONSE

## Audit of operations in Mexico for the Office of the United Nations High Commissioner for Refugees

Rec. no.	Recommendation	Critical <sup>7</sup> / Important <sup>8</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	UNHCR comments
1	The UNHCR Representation in Mexico should update its multi-year strategy to align resource allocation to strategic priorities in line with the operational context and funding constraints.	Important	YES	Representative / Senior Protection Officer / Programme Officer	December 2026	<p>UNHCR will continue to update its multi-year strategy regularly, in alignment with operational priorities, integrating operational context and participatory assessment findings. Participatory assessments will continue to inform prioritization and resource allocation, and follow-up actions will be documented to ensure sustained responses to identified needs.</p> <p>UNHCR notes that:</p> <ul style="list-style-type: none"> <li>• The characterization of gaps in needs assessments does not reflect the operation's practice of conducting systematic participatory assessments on a yearly basis (2022–2025), which have directly informed strategic planning and prioritization.</li> <li>• Needs assessments and participatory processes: Contrary to statements in the report, the operation conducted systematic participatory assessments and targeted needs analyses throughout the audit period, including both nationwide and field-level</li> </ul>

<sup>7</sup> 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.

<sup>8</sup> 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.

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						<p>consultations that informed strategic planning and programme design. UNHCR Mexico carried out three nationwide participatory assessments (2022, 2023, and 2025), alongside 37 field-level participatory consultation sessions in 2024, including 34 structured dialogue sessions with refugees and asylum seekers engaging 676 participants. Additional consultations were undertaken with internally displaced persons (IDPs) and host communities. UNHCR distinguishes between nationwide assessments and decentralized consultations, both of which ensure meaningful community engagement and evidence-based programming.</p> <ul style="list-style-type: none"> <li>• The 2025–2027 Multi-Year Strategy was built on cumulative evidence from previous assessments, ensuring continuity and evidence-based programming rather than ad hoc prioritization.</li> <li>• Resource allocation decisions in 2025 were necessarily influenced by significant funding reductions (over 40%), which required operational reprioritization; however, these decisions were still grounded in previously identified needs and protection priorities.</li> </ul> <p>Constraints related to earmarked funding and reduced flexibility reflect a</p>

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						broader global funding environment and are not specific to the Mexico operation.
2	The UNHCR Representation in Mexico should strengthen advocacy with the government regarding its suspension of the issuance of humanitarian cards, resolution of registration backlogs and nationalization of the Local Integration Programme.	Important	YES	Representative / Senior Protection Officer / Associate Durable Solutions Officer	December 2026	<p>UNHCR will continue its advocacy with the Government on:</p> <ul style="list-style-type: none"> <li>• the issuance of humanitarian visitor cards.</li> <li>• strengthening the operational capacity of the asylum system, including addressing backlogs across different stages; and</li> <li>• supporting COMAR in the development of its Model of Assistance and Integration (MAI), including capacity-building in key reception cities.</li> </ul> <p>UNHCR notes that:</p> <ul style="list-style-type: none"> <li>• Several elements of this recommendation relate to sovereign government decisions (e.g., issuance of humanitarian visitor cards), which fall outside UNHCR's direct control, despite continuous advocacy efforts.</li> <li>• UNHCR's role is primarily one of advocacy, technical support, and capacity-building, and sustained engagement with authorities has been ongoing throughout the audit period.</li> <li>• Backlogs in asylum processing are multi-causal and systemic, involving different stages of the procedure (registration, RSD, administrative finalization), and</li> </ul>

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						<p>cannot be attributed solely to operational factors.</p> <ul style="list-style-type: none"> <li>• UNHCR has consistently supported COMAR through staffing, infrastructure, systems, and capacity-building, and continues to promote efficiency improvements within the limits of its mandate.</li> </ul> <p>The transition toward a government-led Local Integration model is a gradual, long-term process dependent on institutional capacity and policy developments, and UNHCR has actively supported this transition.</p>
3	The UNHCR Representation in Mexico should strengthen the controls over the beneficiary selection and management (including monitoring) under the CBI programme.	Important	Yes	Programme Officer / CBI Associate	December 2026	<p>UNHCR will continue strengthening CBI programme controls through:</p> <ul style="list-style-type: none"> <li>• implementation of monitoring tools (including PDM and Kobo integration);</li> <li>• strengthened eligibility and targeting mechanisms for sectoral assistance.</li> <li>• improved processes for reviewing cancelled cards; and</li> <li>• continued monitoring of expenditures.</li> </ul> <p>These actions will be maintained and further strengthened despite funding and staffing constraints.</p> <p>UNHCR notes that:</p>

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						<ul style="list-style-type: none"> <li>• In the CBI programme beneficiaries may receive multiple cycles of assistance while being counted once, which may affect the interpretation of reach against targets.</li> <li>• At an aggregate level, the CBI programme exceeded overall targets during the audit period, with full utilization of allocated resources.</li> <li>• Eligibility and targeting are based on structured vulnerability assessments, socioeconomic scorecards, and protection criteria recorded in proGres, and do not preclude complementary assistance where justified.</li> <li>• Identified gaps in 2024 (e.g., PDM scope, reconciliation processes) had already been recognized and addressed, including: <ul style="list-style-type: none"> <li>○ expansion of PDM to sectoral assistance (implemented in 2025),</li> <li>○ standardization of scorecards across modalities, and</li> <li>○ strengthened reconciliation and documentation of prepaid cards.</li> </ul> </li> <li>• Instances of payments outside systems occurred only during the</li> </ul>

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						<p>global transition to Cloud ERP in 2023, were temporary, and followed corporate guidance with appropriate controls in place.</p> <ul style="list-style-type: none"> <li>Exchange rate fluctuations were actively monitored and managed, and mitigation measures were introduced to minimize financial risks.</li> </ul> <p>The characterization of “non-compliance” does not reflect the existence of controls, corrective actions already implemented, and alignment with corporate SOPs.</p>
4	The UNHCR Representation in Mexico should strengthen the planning, distribution, and monitoring of shelter and NFIs programmes.	Important	Yes	Senior Protection Officer / Programme Officer	December 2026	<p>UNHCR will strengthen planning, distribution, and monitoring of shelter and NFI programmes, while noting the operational context in which these programmes are implemented.</p> <p>UNHCR will:</p> <ul style="list-style-type: none"> <li>Revise SOPs for NFI distributions to strengthen targeting guidance, coordination, and monitoring mechanisms.</li> <li>promote the use of standardized distribution planning tools (Distribution Plans);</li> <li>revise and strengthen needs assessment tools (e.g., Stoplight tool); and</li> </ul>

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						<ul style="list-style-type: none"> <li>• Conduct capacity-building sessions to strengthen ActivityInfo reporting.</li> </ul> <p>UNHCR notes that:</p> <ul style="list-style-type: none"> <li>• Shelters supported by UNHCR are not owned or managed by UNHCR, but rather by civil society organizations, including faith-based entities; therefore, UNHCR does not control access to shelters nor their day-to-day management, although it supports the strengthening of protection standards and service delivery.</li> <li>• Shelter and NFI assistance is designed as a facility-based intervention, aimed at supporting minimum reception standards, rather than individual-level targeting; therefore, the concept of “ineligible beneficiaries” is not applicable in this context.</li> <li>• NFI items such as beds, furniture, and equipment referenced in the report were provided to shelters for operational purposes, not directly to individual beneficiaries, and are essential to ensure adequate living conditions.</li> <li>• UNHCR’s approach reflects the reality that shelters host mixed populations, including asylum-seekers, refugees, and internally displaced persons (including</li> </ul>

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						<p>Mexican nationals within UNHCR's mandate).</p> <ul style="list-style-type: none"> <li>• Inter-agency coordination mechanisms are in place and actively used, including information-sharing and planning platforms; however, each agency implements programmes independently based on its mandate and funding.</li> <li>• Needs assessments are conducted through structured tools (e.g., Stoplight tool developed by UNHCR) and continuous engagement with shelters, though operational constraints (procurement timelines, supplier availability) may affect sequencing of support.</li> <li>• Differences across data systems (Kobo/Osmosys, ActivityInfo, Cloud ERP) reflect distinct purposes and reporting scopes and should not be interpreted as deficiencies in record-keeping.</li> </ul> <p>The operation acknowledges the need to further strengthen Post-Distribution Monitoring (PDM) and has already initiated actions to address this.</p>
5	The UNHCR Representation in Mexico should strengthen its procurement and contract management process in accordance with its recently updated guidance.	Important	Yes	Assistant Supply Officer / Programme Officer/ Project Engineer /	December 2026	<p>UNHCR will strengthen procurement and contract management processes in line with updated guidance. UNHCR will:</p> <ul style="list-style-type: none"> <li>• issue SOPs for Construction Management aligned with the</li> </ul>

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				Shelter Associate		<p>Construction Management Companion.</p> <ul style="list-style-type: none"> <li>• strengthen project justification through revised tools (Ficha de Conformidad);</li> <li>• Introduce checklists to improve ex-ante planning and reduce contract amendments.</li> <li>• strengthen monitoring and documentation of construction supervision; and</li> <li>• Provide guidance and training to staff involved in procurement and evaluation processes.</li> </ul> <p><b>UNHCR notes that:</b></p> <ul style="list-style-type: none"> <li>• Project justifications, including <i>Fichas de Conformidad</i>, were prepared and shared, and complied with policies applicable during the audit period; additional elements referenced in the audit (e.g., detailed projections) correspond to good practices rather than mandatory UNHCR requirements at that time.</li> <li>• Construction projects inherently require technical adjustments during implementation, and contract amendments were justified and managed within established procedures.</li> <li>• Facilities were formally handed over to government counterparts, and responsibility for use and</li> </ul>

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						<p>maintenance lies with beneficiary entities following handover agreements.</p> <ul style="list-style-type: none"> <li>Identified construction issues (e.g., drainage, waterproofing) were addressed under warranty provisions at no additional cost to UNHCR, demonstrating the application of contractual safeguards.</li> <li>Procurement processes included defined technical and financial evaluation criteria, and identified issues were clerical in nature and did not affect procurement outcomes.</li> <li>Variations in permit requirements depend on the type of intervention (structural vs non-structural); necessary authorizations were obtained, including those finalized during implementation.</li> </ul> <p>The conclusion that value for money was not achieved does not reflect existing alignment with operational priorities, mitigation measures applied, and compliance with applicable rules.</p>
6	The UNHCR Representation in Mexico should strengthen controls over the selection and management of funded partners.	Important	YES	Programme Officer/ Project Control Officer	December, 2026	<p>UNHCR will further strengthen controls over the selection and management of funded partners through the following already ongoing actions:</p> <ul style="list-style-type: none"> <li>Enhancing documentation of partner selection and retention processes, including justification</li> </ul>

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						<p>of recommendations made by the Implementing Programme Management Committee (IPMC) and final decisions taken by the Representative.</p> <ul style="list-style-type: none"> <li>• Further strengthening performance monitoring through regular Multi-Functional Team (MFT) reviews, including PMC02 and PMC03 processes, to ensure alignment between financial expenditures and programmatic results.</li> <li>• Reinforcing capacity-building and follow-up actions with partners to address identified weaknesses, including financial management, procurement practices, and reporting.</li> <li>• prioritizing partnerships based on operational capacity, strategic relevance, and risk profile, particularly in a resource-constrained environment.</li> </ul> <p>These actions will build existing controls already in place and will be implemented in a phased and risk-based manner, considering operational constraints and the need to ensure continuity of assistance to persons of concern. UNHCR notes that:</p>

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						<ul style="list-style-type: none"> <li>• Partner selection and retention were conducted in full alignment with UNHCR’s Policy on Partnership Management, including documented deliberations, risk assessments (ICA), and Representative decisions.</li> <li>• The Representative’s discretion in partner retention decisions is explicitly established under UNHCR policies, and was exercised with due consideration of: <ul style="list-style-type: none"> <li>○ operational continuity,</li> <li>○ beneficiary impact, and</li> <li>○ availability of alternative partners.</li> </ul> </li> <li>• In cases where risks were identified, mitigation measures were systematically applied, including increased oversight, budget adjustments, and transition strategies.</li> <li>• All projects subject to external audit during the period received unmodified audit opinions, providing assurance over financial management and controls.</li> <li>• Monitoring of partner expenditures includes: <ul style="list-style-type: none"> <li>○ financial verifications,</li> </ul> </li> </ul>

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						<ul style="list-style-type: none"> <li>○ PMC02/PMC03 performance reviews, and</li> <li>○ verification of direct and shared costs.</li> </ul> <p>While not all partners use time sheets, the Representation implemented alternative control measures (on-site verification, attendance systems, HR file reviews, recruitment checks) to ensure validity of staffing costs.</p>
7	The UNHCR Representation in Mexico should strengthen its performance framework by reviewing the number and relevance of indicators and targets; verifying reported results in COMPASS; and reconciling data held in different systems.	Important	YES	Assistant Programme Officer / Assistant Operations Data Management Officer	December 2026	<p>UNHCR will strengthen its performance framework through:</p> <ul style="list-style-type: none"> <li>• continued simplification and prioritization of indicators and targets.</li> <li>• consolidation of data systems (including Osmosys) for reporting; and</li> <li>• strengthened data reconciliation practices.</li> </ul> <p>UNHCR notes that:</p> <ul style="list-style-type: none"> <li>• Differences across systems (Kobo, ActivityInfo, Cloud ERP, CashAssist, proGres) reflect their complementary functions, levels of aggregation, and reporting timelines, and do not indicate unreliable data:</li> <li>• proGres and the government system (SIRE) serve distinct institutional purposes and track different processes and populations; direct comparison is</li> </ul>

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						<p>therefore not methodologically appropriate.</p> <ul style="list-style-type: none"> <li>• Variations between reporting outputs (e.g., ARR vs Power BI) are primarily due to differences in definitions, extraction timing, and validation processes.</li> <li>• Operational constraints (e.g., detention environments where digital devices cannot be used) require manual data collection, which may create temporary discrepancies across systems.</li> </ul> <p>Efforts are ongoing to enhance interoperability with government systems and internal data harmonization, in coordination with the Regional Bureau.</p>