

# United Nations: Information on Independent Human Rights Experts and Their Work

GAO-25-107361

Q&A Report to the Chairman, Committee on Foreign Relations, United States Senate

Date February 6, 2025

## Why This Matters

In 1967, the United Nations (UN) established a system of independent human rights experts to promote and protect human rights around the world. The system, also known as special procedures, is composed of thematic or country-specific mandates focused on particular human rights issues and situations. Independent experts, also known as mandate holders, are selected to report and advise on specific human rights issues. Mandates can cover a variety of human rights issues: civil, cultural, economic, political, and social, as well as issues relating to specific groups or country situations.

The UN's Human Rights Council (the Council) is responsible for selecting mandate holders, establishing new mandates, and extending existing ones. Mandate holders conduct country visits, engage in advocacy, and raise public awareness, among other things. These individuals are selected to address a specific mandate for a maximum of 6 years. Some mandates represent long-term human rights issues, with multiple individuals serving as mandate holders over time. These experts are not UN staff members and do not receive financial compensation from the UN for their work.

The UN Office of the High Commissioner for Human Rights (OHCHR) supports the system and provides substantive administrative and logistical support for mandate holders.

We were asked to review a variety of topics related to the system, including how the mandates are established, how much external funding has been provided to the mandates, and potential conflict of interest issues among mandate holders.

## Key Takeaways

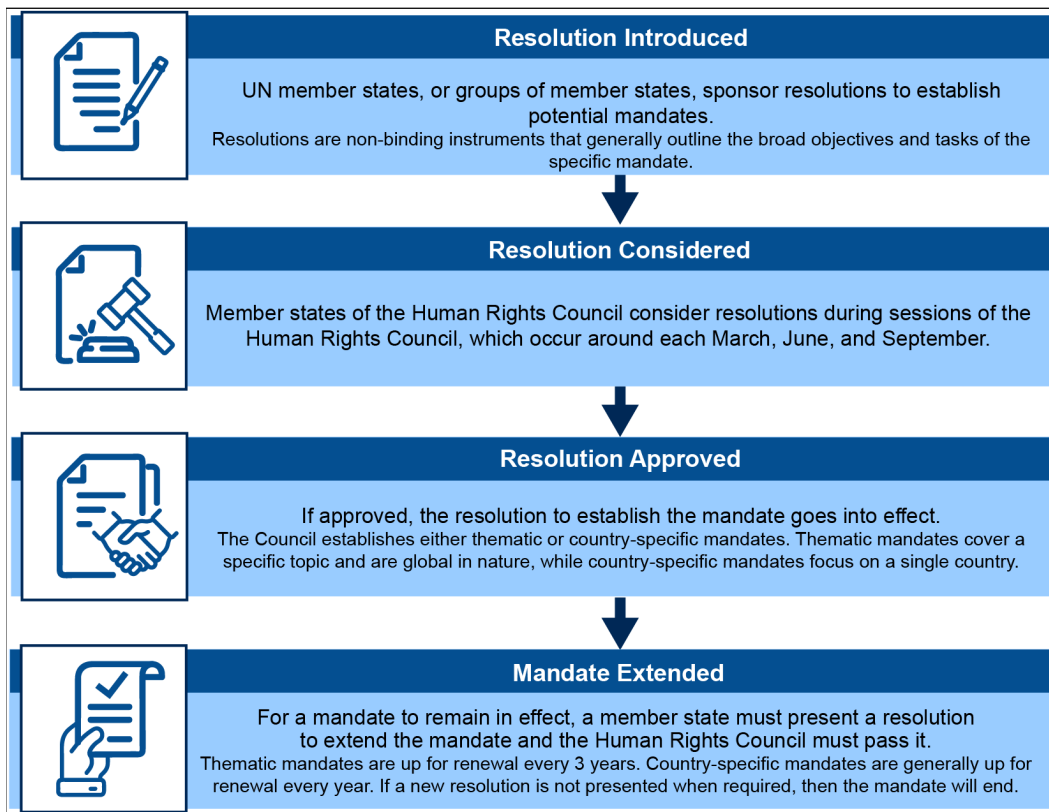
- Current and former mandate holders on active mandates have come from 99 different countries and territories since the establishment of the system. As of November 2023, the U.S. had the most current and former mandate holders with 16 total. The U.S. had five current mandate holders working on mandates, including on human rights in Myanmar and discrimination against women and girls.
- There are three different funding streams that mandate holders use to carry out their work. The UN partially funds support and travel costs for site visits for mandate holders from the assessed contributions of member states to the UN regular budget. In addition, OHCHR uses voluntary contributions from member states to provide additional support. Mandate holders also obtain external funding from entities like non-governmental organizations to help fund their work.
- The mandate holders created a process to provide advice to each other on whether potential conflicts of interest may affect their independence. No mandate holders have ever been formally removed from their positions for conflicts of interest. Our review of OHCHR information found that about 25

percent of them have resigned prior to completing the maximum of 6 years, including for potential conflicts of interest.

## How are mandates established?

To establish mandates, UN member states, or groups of member states, sponsor resolutions, which begins the process that can lead to a new mandate. Member states follow the steps outlined in figure 1. According to OHCHR officials, the UN encourages its member states not to be too specific about what the mandate should accomplish. However, member states ultimately determine the final wording of the mandates, according to Department of State (State) officials.

**Figure 1: United Nations Human Rights Council Process for Creating New Independent Human Rights Mandates**



Source: U.S. Department of State and UN Office of the High Commissioner for Human Rights officials. (data); Bradericon/stock.adobe.com (icons). | GAO-25-107361

As of November 2024, there were 46 thematic mandates (of which 39 had individual mandate holders and of which seven had working groups) and 14 country-specific mandates (all of which were individual mandate holders). For example, in 2010 the U.S. sponsored the resolution to establish the thematic mandate on freedom of peaceful assembly and of association. In addition, member states determine whether an individual mandate holder (called either a Special Rapporteur or Independent Expert) or a working group (a group of five mandate holders, one from each UN regional group) should work on each mandate.<sup>1</sup>

The Council<sup>2</sup> periodically extends mandates and there is no limit on how many times it may choose to do so, according to OHCHR officials.<sup>3</sup> For example, among current mandates, the oldest is the working group on enforced or involuntary disappearances, which was established in 1980.<sup>4</sup> During the process to extend a mandate, any member state can propose changes to the mandate language, according to OHCHR officials. Council Resolution 5/1 states that adjustments to mandates should focus on the relevance, scope, and contents of

the mandates.<sup>5</sup> The resolution states that any decision to streamline, merge, or terminate mandates should always be guided by the need for improving human rights protections.

---

## How are mandate holders selected?

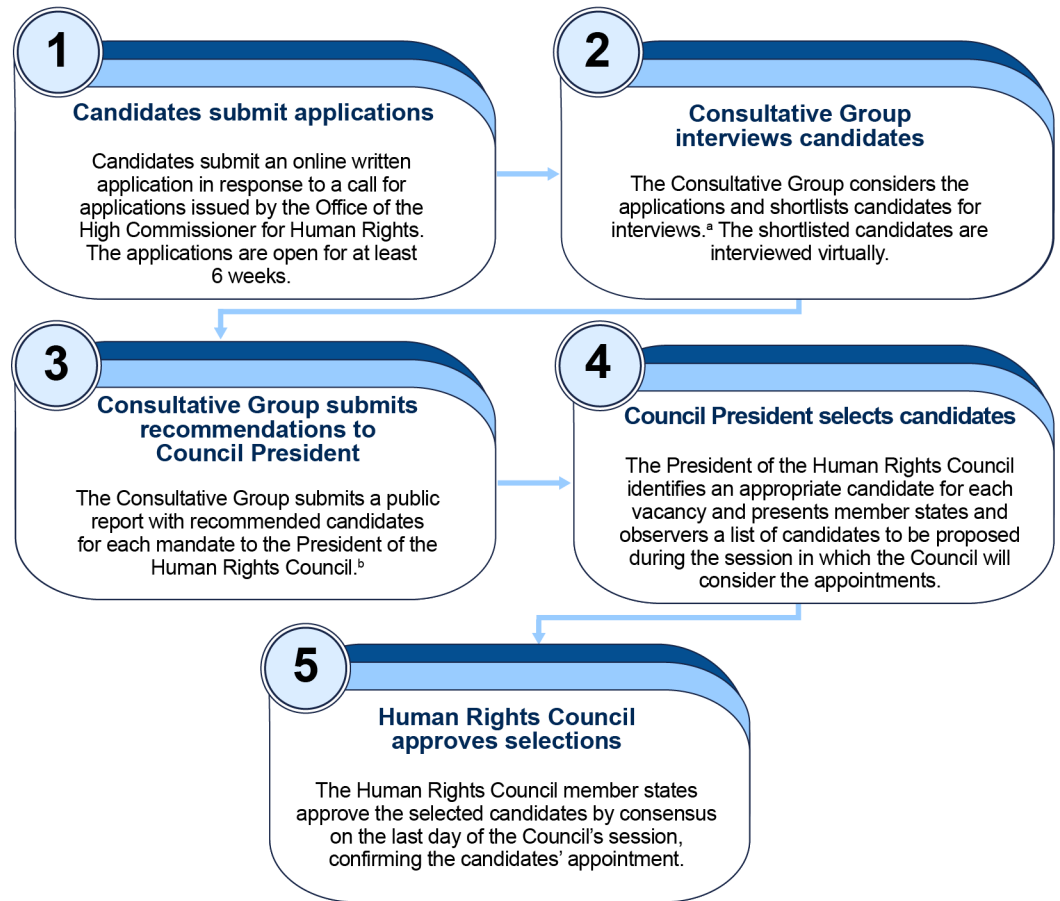
Mandate holders are approved through a multi-stage process. OHCHR issues a call for individuals to apply for open mandate holder positions, whether for new or existing mandates. Individuals then complete an online application for specific mandate holder openings. Individuals can apply for more than one opening but must complete a separate application for each.

According to Council Resolution 5/1, OHCHR prepares, maintains, and periodically updates a public list of eligible candidates. The resolution states that mandate holders should be selected based on the following criteria: (a) expertise; (b) experience in the field of the mandate; (c) independence; (d) impartiality; (e) personal integrity; and (f) objectivity. It also states that due consideration should be given to gender balance and equitable geographic representation, as well as to an appropriate representation of different legal systems.

The Council approves new mandate holders during its meetings around March, June, and September of each year. The Council may approve a mandate holder outside of these meetings if a vacancy occurs between its September meeting and the following March meeting, according to OHCHR officials. In 2007, the Council established that a mandate-holder's tenure, whether for a thematic or a country mandate, is a maximum of 6 years.

The Human Rights Council's process to select and approve mandate holders is outlined in figure 2.

**Figure 2: United Nations (UN) Human Rights Council’s Process for Selecting New Independent Human Rights Mandate Holders**



Source: UN Office of the High Commissioner for Human Rights website and officials. | GAO-25-107361

<sup>a</sup>The Consultative Group is a five-member committee composed of one Human Rights Council representative from each regional group. The committee’s role is to assist the president in selecting mandate holder candidates.

<sup>b</sup>The President of the Human Rights Council is a representative from a member state of the Human Rights Council who is elected by the other members to serve a 1-year term. The President proposes candidates for mandates, among other things.

**What activities do mandate holders undertake to fulfill their mandate?**

Mandate holders perform the following functions:

- undertake country visits to assess human rights situations around the world;
- send communications to member states and others regarding alleged violations and broader human rights concerns;
- conduct thematic studies and convene expert consultations;
- engage in advocacy and raise public awareness of their topics; and
- provide advice for technical cooperation.

Mandate holders conduct their work independently of the UN. This independent status is crucial for them to be able to fulfil their functions impartially, according to mandate holder guidance.

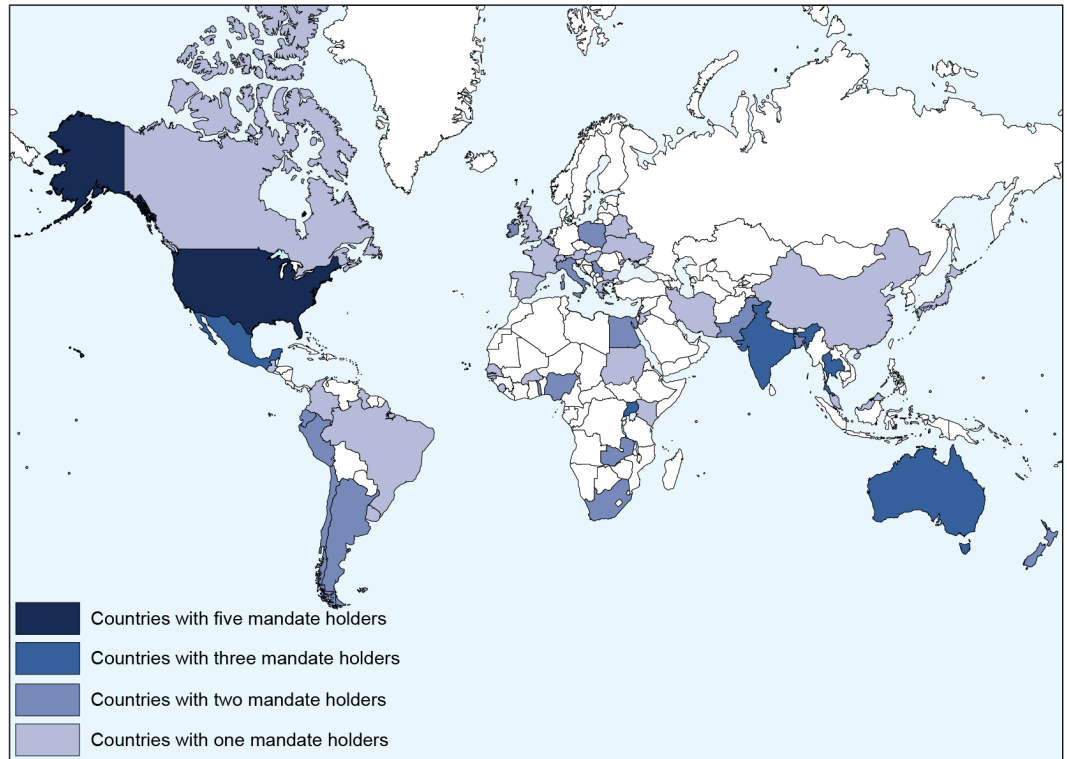
**Which countries have mandate holders come from?**

Current and former mandate holders for existing mandates have come from 99 different countries and territories. Sixteen current and former mandate holders on existing mandates, the largest number so far, have come from the U.S.

As of November 2023, there were 82 active mandate holders from 52 countries, according to UN data. The U.S. had the most active mandate holders with five,

while Australia, Uganda, Mexico, Thailand, and India each had three.<sup>6</sup> See figure 3 for countries with active mandate holders, as of November 2023.

**Figure 3: Countries with Current United Nations (UN) Human Rights Council Independent Human Rights Mandate Holders, as of November 2023**

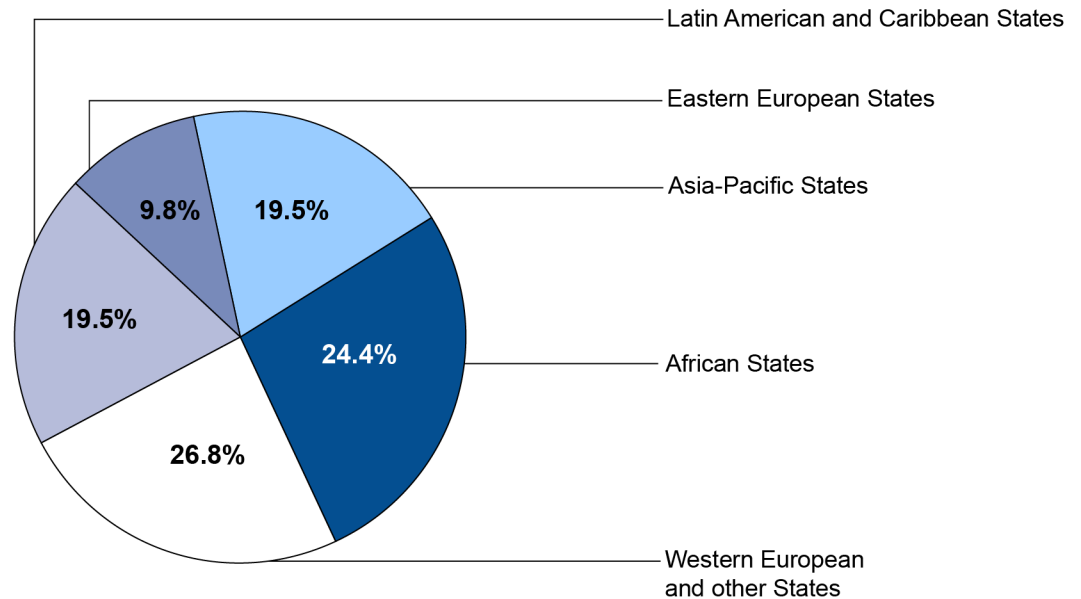


Sources: GAO analysis of UN Office of High Commissioner for Human Rights data (data); Map Resources (map). | GAO-25-107361

Council Resolution 5/1 considers equitable geographic representation in the selection and appointment of mandate holders. As of November 2023, the Western European and other States region, which includes the U.S., is the most represented region among current mandate holders, closely followed by the African States region.<sup>7</sup> See figure 4 for the percentage of mandate holders from each UN regional group in November 2023.

**Figure 4: Percentage of Current Mandate Holders from United Nations' Regional Groups, November 2023**

Percentage (of active mandate holders as of November 2023)



Source: GAO analysis of United Nations information. | GAO-25-107361

**Which countries have mandate holders visited and reported on?**

Mandate holders for both thematic and country-specific mandates usually visit countries to assess their human rights situations and report about them to the Council.<sup>8</sup> Countries are encouraged to extend standing invitations for visits from mandate holders, but some do not.<sup>9</sup>

From 1992 to May 2024, mandate holders have completed 1,582 visits to 177 countries and territories by providing a report to the Human Rights Council, according to OHCHR data.<sup>10</sup> The four countries and territories that mandate holders completed the most visits to have country-specific mandates: Haiti (61 visits), Sudan (42), Cambodia (40), and the Palestinian Territories (33). See table 1 for countries and territories with a country-specific mandate that mandate holders completed a visit to at least 20 times.

**Table 1: Countries and Territories with a Country-Specific Mandate with Most Completed Visits by United Nations Human Rights Mandate Holders (at Least 20 Visits), 1992-May 2024**

Country	Total Number of Times Visited	Number of Times Mandate Holders on Country-Specific Mandate Visited
Haiti	61	57 <sup>a</sup>
Sudan	42	31 <sup>b</sup>
Cambodia	40	39
Palestinian Territories	33	23 <sup>c</sup>
Somalia	28	25 <sup>c</sup>
Bosnia and Herzegovina	25	15 <sup>d</sup>
Myanmar	24	24 <sup>c</sup>

Source: GAO analysis of United Nations data. | GAO-25-107361

<sup>a</sup>The country-specific mandate for Haiti was discontinued in 2017.

<sup>b</sup>The country-specific mandate for Sudan was discontinued in 2020.

<sup>c</sup>Mandate holders in this case also visited nearby countries as part of their work on a country-specific mandate. We counted these visits as related to the specific country named in the mandate.

<sup>d</sup>The country-specific mandate for Bosnia and Herzegovina was discontinued in 2003.

Among countries without a country-specific mandate, the U.S. and Brazil were visited the most with 31 visits each. These countries generally hosted more mandate holders representing different mandates than countries with a country-specific mandate. See table 2 for countries without a country-specific mandate that mandate holders completed a visit to at least 20 times.

**Table 2: Countries Without a Country-Specific Mandate with Most Completed Visits by United Nations Human Rights Mandate Holders (at Least 20 Visits), 1992-May 2024**

Country	Total Number of Times Visited	Total Number of Different Mandates Represented Across All Visits
Brazil	31	23
United States	31	21
Mexico	25	17
United Kingdom	22	15
Sri Lanka	21	14
Ecuador	20	15
Honduras	20	14
Guatemala <sup>a</sup>	20	12

Source: GAO analysis of United Nations data. | GAO-25-107361

<sup>a</sup>Guatemala had a country-specific mandate until it was discontinued in 1996. Since GAO's analysis found that the mandate holder for Guatemala's country-specific mandate did not complete a visit to the country in the time covered, we decided to include Guatemala as a country without a country-specific mandate.

**To what extent does UN funding support the work of mandate holders?**

The UN's funding generally provides some administrative and travel support for the mandates, but the UN does not pay mandate holders, and they often need supplemental funding to cover the operations of the mandates.

Mandate holders serve in their personal capacities and are not UN staff. They do not receive salaries or any other financial rewards from the UN for their work, although the UN offsets their expenses.<sup>11</sup>

According to OHCHR officials, the UN's regular budget resources cover the core required activities of a mandate and are evenly distributed. Generally, the resolutions that establish mandates request that the UN's Secretary-General and High Commissioner for Human Rights provide all the resources necessary for the effective fulfillment of the mandates. In practical terms, the UN's regular budget funding should support administrative and professional staff and two 10-day country visits per year, among other things, according to OHCHR officials.

However, OHCHR's budget is not enough to cover all the requested work of the office. In 2023, OHCHR's approved regular budget appropriation for the entire office was \$178.2 million, which includes the funding for mandates, among OHCHR's other functions. However, in 2023, OHCHR projected that it needed an additional \$452.4 million in support to respond to all the requests received by the office, including support of human rights mandates. Therefore, OHCHR uses funds from voluntary contributions made by donors, including member states, to support the office's overall mission, including support for mandates.

## What types of and about how much funding have the U.S. and other donors provided through OHCHR for mandate holders since 2015?

The U.S. and other UN member states primarily provide funding for mandates through OHCHR by two methods: (1) assessed contributions, and (2) voluntary contributions.

- **Assessed contributions** are the amount of money that all UN member states are required to pay to cover the expenses of the organization through its regular budget, as determined by the UN General Assembly. The U.S. provides 22 percent of the regular budget funding of the UN in accordance with the UN regular budget scale of assessments.
- **Voluntary contributions** are not obligatory but are instead left to the discretion of each donor. Member states can designate these contributions as unearmarked to be used at the discretion of OHCHR or earmarked for specific purposes, as determined by the donor, according to officials. When OHCHR receives unearmarked contributions it may use them to close staffing shortfalls in support of mandates, according to officials. OHCHR can also disburse these funds at its discretion, according to officials. Member states can make earmarked contributions for the human rights system as a whole or for specific thematic mandates.<sup>12</sup>

According to State, the U.S. provided \$102.5 million in unearmarked voluntary contributions directly to OHCHR from fiscal years 2015 through 2023. In addition, in fiscal year 2016, State provided \$350,000 to the mandate on trafficking in persons, especially women and children.<sup>13</sup> These funds would have been provided from the U.S. to OHCHR for disbursement, not to the mandate holders directly.

Our analysis of OHCHR annual reports also shows that Germany, Switzerland, and Russia provided the most in earmarked voluntary contributions to mandates between 2015 and 2023, each contributing about \$3 million across various mandates.<sup>14</sup> See table 3 for the range of earmarked voluntary contributions provided by donors to mandates between 2015 and 2023.

**Table 3: Range of Voluntary Earmarked Contributions Provided by Donors to UN Human Rights Mandates between 2015 and 2023**

Range of Contributions Earmarked by Donor (in 2023 dollars)	Number of Donors
Less than 500,000	26
500,001–1,000,000	4
1,000,001–1,500,000	1
1,500,001–2,000,000	3
2,000,001–2,500,000	3
More than 2,500,000	3

Source: GAO analysis of United Nations (UN) Office of the High Commissioner for Human Rights annual reports and U.S. Department of Labor, Bureau of Labor Statistics data. | GAO-25-107361

Notes: This table only includes Special Procedures mandates and does not include other non-special procedures UN human rights mandates. These values were reported in U.S. dollars. We present the values in 2023 dollars using the Consumer Price Index from the Bureau of Labor Statistics.

Our analysis also shows that some mandates received more in earmarked voluntary contributions between 2015 and 2023, while other mandates received no earmarked funds during that time. For example, the Working Group on the issue of human rights and transnational corporations and other business enterprises reported receiving about \$4 million in earmarked funds during those years, and the mandate on trafficking in persons, especially women and children, reported receiving more than \$2 million. In contrast, the mandate holders for the human rights of internally displaced persons mandate did not report receiving



any earmarked funding.<sup>15</sup> See table 4 for the range of voluntary contributions earmarked for specific mandates between 2015 and 2023.

**Table 4: Range of Voluntary Contributions Earmarked for UN Human Rights Mandates between 2015 and 2023**

Range of Contributions Earmarked for Mandates (in 2023 dollars)	Number of Separate Mandates
Less than 500,000	23
500,001–1,000,000	8
1,000,001–1,500,000	3
1,500,001–2,000,000	3
2,000,001–2,500,000	1
More than 2,500,000	1

Source: GAO analysis of United Nations (UN) Office of the High Commissioner for Human Rights annual reports and U.S. Department of Labor, Bureau of Labor Statistics data. | GAO-25-107361

Notes: This table only includes Special Procedures mandates and does not include other non-special procedures UN human rights mandates. These values were reported in U.S. dollars. We present the values in 2023 dollars using the Consumer Price Index from the Bureau of Labor Statistics.

**What types of and about how much external funding have mandate holders reported receiving since 2015?**

Along with substantive administrative support from OHCHR and earmarked funding from voluntary contributions, mandate holders have received in-kind and monetary support directly from external sources—such as non-governmental organizations (NGOs), universities, and governments—to facilitate the work of their mandates. In 2015, mandate holders started annually reporting the support they received from external sources. OHCHR and the mandate holders’ coordination committee<sup>16</sup> compile this self-reported information and include it in their annual public reports.<sup>17</sup>

**In-kind support.** According to our analysis of OHCHR annual reports between 2015 and 2023, some mandate holders reported receiving in-kind support, such as administrative help, office space, research assistance, and travel support from universities and NGOs.

**Cash support.** OHCHR officials told us this additional cash support is disbursed directly to mandate holders. This support comes from NGOs, universities, and some governments. Mandate holders have discretion to use these funds to support their work as they see fit and to comply with their mandate and the code of conduct, according to officials.<sup>18</sup>

Our analysis of OHCHR annual reports shows that the donors who contributed the highest amounts in funding between 2015 and 2023 were either large foundations or governments. The Ford Foundation contributed the most in external funding between 2015 and 2023, contributing more than \$6 million to several mandate holders. Additionally, the Open Society Foundation contributed almost \$3 million to several mandate holders during these years. Further, three universities contributed more than \$500,000 to mandate holders. See table 5 for the range of total donor contributions to mandate holders between 2015 and 2023.

**Table 5: Range of Total External Contributions to UN Human Rights Mandates between 2015 and 2023**

Range of Total External Funding Provided (in 2023 dollars)	Number of Donors
Less than 250,000	57
250,001–500,000	5
500,001–1,000,000	4
1,000,001–2,000,000	5
2,000,001–5,000,000	1
More than 5,000,000	1

Source: GAO analysis of United Nations (UN) Office of the High Commissioner for Human Rights (OHCHR) annual reports, and International Monetary Fund and U.S. Department of Labor, Bureau of Labor Statistics data. | GAO-25-107361

Notes: This table only includes Special Procedures mandates and does not include other non-special procedures UN human rights mandates. These values were reported in different currencies. We converted to U.S. dollars using annual averages of daily representative exchange rates from the International Monetary Fund. We present the values in 2023 dollars using the Consumer Price Index from the Bureau of Labor Statistics.

Mandate holders generally report external funding amounts to the coordination committee with the support of the UN’s OHCHR, which then reports these amounts in an annual report, according to OHCHR officials. OHCHR reproduces this information as it was provided by the mandate holders in the report, according to officials. In addition, OHCHR only requests this information from active mandate holders and not from those whose terms may have concluded prior to the request for information, according to officials. Our analysis found that not all mandate holders reported this information every year, which would result in an undercounting of the total funding. As such, we decided to report this information in ranges rather than specific amounts given these limitations in the available data.

Funds from governments may have come from different agencies within the same government. For our analysis, we combined these totals under the same government category. Some mandate holders also reported receiving funds from donors with variations of the same name. Where possible, we regrouped and combined these names for our analysis.

We do not include institutions which provided in-kind contributions unless a mandate holder included an estimated value of such support in their annual reporting.

Our analysis also shows that some mandates received significantly more funds from external sources between 2015 and 2023. For example, the mandate holder on the rights of persons with disabilities received the highest amount in external funds, receiving more than \$6 million from donors. See table 6 for the range of total external contributions provided to mandates between 2015 and 2023.

**Table 6: Range of Total External Contributions Received by UN Human Rights Mandates between 2015 and 2023**

Range of Total External Funding Received (in 2023 dollars)	Number of Mandates
Less than 250,000	19
250,001–500,000	3
500,001–750,000	6
750,001–1,000,000	2
1,000,001–1,250,000	1
1,250,001–1,500,000	3
1,500,001–1,750,000	2
1,750,001–2,000,000	1
2,000,001–5,000,000	0
More than 5,000,000	1

Source: GAO analysis of United Nations (UN) Office of the High Commissioner for Human Rights (OHCHR) annual reports, and International Monetary Fund and U.S. Department of Labor, Bureau of Labor Statistics data. | GAO-25-107361

Notes: This table only includes Special Procedures mandates and does not include other non-special procedures UN human rights mandates. These values were reported in different currencies. We converted to U.S. dollars using annual averages of daily representative exchange rates from the International Monetary Fund. We present the values in 2023 dollars using the Consumer Price Index from the Bureau of Labor Statistics.

Mandate holders generally report external funding amounts to the coordination committee with the support of the UN’s OHCHR, which then reports these amounts in an annual report, according to OHCHR officials. OHCHR reproduces this information as it was provided by the mandate holders in the report, according to officials. In addition, OHCHR only requests this information from active mandate holders and not from those whose terms may have concluded prior to the request for information, according to officials. Our analysis found that not all mandate holders reported this information every year, which would result in an undercounting of the total funding. As such, we decided to report this information in ranges rather than specific amounts given these limitations in the available data.

We do not include institutions who provided in-kind contributions unless a mandate holder included an estimated value of such support in their annual reporting.

---

## How are conflicts of interest by mandate holders identified and resolved?

The Council has a process to screen for eligibility when an individual applies to become a mandate holder, while the mandate holders have created mechanisms to help identify and address potential conflicts of interest once someone becomes a mandate holder. Council resolution excludes individuals from holding mandates if they have decision-making positions in any government, organization, or entity which may give rise to a conflict of interest with the responsibilities of being a mandate holder. When individuals apply for an open mandate holder position, they are asked to include information on their employment to determine eligibility to serve as a mandate holder. OHCHR screens all applications for information before sending them to a group of five regional representatives (known as the Consultative Group) for another review and interviews.<sup>19</sup>

The mandate holders independently created processes to address potential conflicts of interest once they become mandate holders. The mandate holders created their own internal guidance on conflicts of interest, which they have not made public, according to OHCHR officials. At their annual meeting in June 2007, the mandate holders in attendance tasked the coordination committee, composed of six mandate holders, with creating a process to implement the mandate holders code of conduct and manual of operations. The code of conduct enumerates, among other things, principles of conduct for mandate holders. These principles include that mandate holders shall refrain from using their office or knowledge gained for private gain, financial or otherwise, and shall not accept any gift or remuneration from any governmental or non-governmental source for activities related to their mandate.

In June 2008, the mandate holders agreed to a process, called the internal advisory procedure, which allows mandate holders to ask for advice from the committee about potential conflicts of interest and external funding, among other things. Such advice may have led to some mandate holders resigning their positions to accept jobs that could have created a conflict of interest, according to officials.

In 2015, the mandate holders also started reporting on external funding they received to conduct their work.<sup>20</sup> Annual reports contain the information the mandate holders submitted to the coordination committee and OHCHR and include the type of support received (in-kind or cash), the value of any cash support, and the source of the support. This reporting process functions based on the willingness of the mandate holders to comply with it, according to OHCHR officials.<sup>21</sup>

---

## To what extent have mandate holders not completed their terms and why?

Our analysis of UN data found that 64 of 254 former mandate holders for existing mandates did not complete 6 years as a mandate holder. Of the 64 mandate holders that did not complete 6 years, 36 completed 3 years or less as a mandate holder.

According to OHCHR officials, no mandate holders have ever been formally removed from their positions, although the coordination committee may have advised some mandate holders to resign over potential conflict of interest concerns. We reviewed 30 resignation letters that were available from mandate holders who served between 2007 and July 2024. We found that accepting a new job was the top reason given for resignation, with 14 mandate holders citing this reason for resigning. In addition, one mandate holder cited having to resign because of starting work on another UN mandate that would create a conflict of interest, since a Council Resolution says that mandate holders cannot work on more than one mandate at a time. One mandate holder who was serving on a working group as the representative from the Asian States group became an

American citizen. As a result, the mandate holder intended to renounce the other citizenship and resign the position because working groups are composed of a representative from each UN geographic region and this mandate holder would no longer be a citizen of one of the countries from the Asian States group.

---

### To what extent does State coordinate with mandate holders on visits to the U.S. or on their work?

State has worked with mandate holders to coordinate visits to the U.S., but officials said State does not support mandates with which the U.S. disagrees. Our review of UN data shows 31 reports of official visits to the U.S. by mandate holders since 1992.<sup>22</sup> The Office of Human Rights and Humanitarian Affairs, within State's Bureau of International Organization Affairs, is the primary office that works with the mandate holders, according to State officials. This office coordinates meetings with executive agencies, but mandate holders arrange their own meetings with other organizations, such as Congress, state and local governments, or NGOs, according to State officials.

According to State officials, the department tracks when mandate holders travel to the U.S. for an official country visit since mandate holders must be invited to come to the U.S. for official visits. It also tracks whether the mandate holders are focusing on issues in the U.S. or gathering information on other countries, according to officials. Mandate holders may travel to the U.S. for other reasons, such as to give presentations to the UN General Assembly or to conduct work unaffiliated with their position as a mandate holder, but State does not track that information, according to officials.

Many, if not most, mandates align with U.S. interests, including those on freedom of religion or belief, freedom of expression, and freedom of assembly and association, but State does not work with some mandates, according to officials. For example, State has not communicated with the Special Rapporteur on the situation of human rights in the Palestinian territories occupied since 1967 because the U.S. government disagrees with the premise of the mandate.

In addition, State does not support the mandate on Unilateral Coercive Measures (also known as economic sanctions), according to State officials. However, State has corresponded with this mandate holder in order to rebut some of the mandate holder's arguments on the topic of economic sanctions and their effect on human rights, according to officials.

---

### Agency Comments

We provided a draft of this report to the UN's OHCHR and State for review and comment. OHCHR and State provided technical comments, which we incorporated as appropriate.

---

### How GAO Did This Study

To describe the Special Procedures system of mandates and mandate holders, we reviewed UN resolutions and guidance. We interviewed officials from the UN's OHCHR and State about the processes for establishing new mandates, selecting new mandate holders, and the work that mandate holders do. To understand potential conflicts of interest among mandate holders and how they are identified, we interviewed OHCHR officials and reviewed Council resolutions, the Code of Conduct for Special Procedures Mandate Holders of the Human Rights Council, and the Manual of Operations of the Special Procedures of the Human Rights Council. To understand the extent to which State coordinates with mandate holders, we interviewed knowledgeable officials from the agency.

In addition, we reviewed publicly available information from OHCHR about the nationality of mandate holders. We interviewed OHCHR officials about how the data is maintained and updated. OHCHR maintains information about the

nationality of mandate holders on its website. OHCHR has a process, although not a written policy, to update this information when new mandate holders are selected for their positions, according to officials. We found these data sufficiently reliable for our purposes of reporting on nationalities of mandate holders.

We analyzed data from an OHCHR-maintained database on mandate holder country visits. To determine when a mandate holder completed a country visit, we reviewed the available variables and definitions. We determined that the “Report to HRC” status was the best one for our purposes, which OHCHR officials confirmed. OHCHR officials said that each status in this database is tied to a corresponding document. OHCHR officials told us that their office maintains this database by completing a review of the database every November and requesting missing documents or status updates from mandate holders. If a pending country visit remains open in the system for 5 years, then OHCHR codes those as inactive, according to OHCHR officials. We are reporting on the most visited countries and how many different mandates were represented in those completed visits. For these purposes we found the data sufficiently reliable.

To analyze information about the funding of the mandates and mandate holders, we interviewed OHCHR officials and State officials. We also reviewed publicly available mandate holder annual reports from 2015 to 2023 and funding information from State for the U.S.’s contributions to the system. Mandate holders independently started reporting information on external funding starting in 2015, and 2023 was the most current information available at the time of our review. We interviewed OHCHR officials about the process to collect and report on external funding information. According to OHCHR officials, their office sends out a request for information to mandate holders at the end of every calendar year to report on any external funding they received that year. This includes active mandate holders but not mandate holders who left their position or whose terms may have ended earlier in the year, according to OHCHR officials. OHCHR collects and reproduces the information as reported by the mandate holders, according to officials. Some mandate holders have not reported this information over time. This could result in an undercounting of the total cash funding received by mandate holders to carry out their work. Some mandate holders also received multi-year funding but may not have identified which years the funding covered, which could result in an overcounting of cash funding. Two analysts reviewed the entries across years that include multi-year funding. The analysts independently determined whether to include or exclude an entry to not overcount funding. The analysts compared their decisions and for any disagreements discussed and documented their final choice.

Mandate holders may also receive in-kind support, such as research assistance or office space. They report such support, but generally without a reported cash value, so we did not include that in our analysis, except in instances where they did report a cash value for the support. Mandate holders reported the external cash and in-kind support they received in different currencies. We converted these currencies to U.S. dollars using annual averages of daily representative exchange rates from the International Monetary Fund. We adjusted the values for inflation based on the Consumer Price Index from the U.S. Department of Labor Bureau of Labor Statistics. All values are presented in 2023 dollars.

The annual reports also included information on additional funding earmarked by countries to support specific mandates, which is provided through OHCHR and reported in dollars. Given this information and the limitations outlined above, especially around non-reporting of external funding, we could not confirm precise totals. Therefore, we reported information using ranges rather than precise dollar amounts to account for potential incomplete information. For our reporting

purposes, and with acknowledgement of the limitations of the data and the steps we took in reporting the information, we found the data sufficiently reliable.

To analyze information about mandate holders who resigned their positions early, we reviewed publicly available information from OHCHR for the years that each mandate holder served in a position. We used 6 years as the cut off for this analysis, since that is the current term limit for how long a mandate holder can serve in the role. Since this data comes from the same source as the nationality of the mandate holders referenced above, we also found it sufficiently reliable for reporting numbers of mandate holders who resigned before completing 6 years. To understand why mandate holders resigned early, we reviewed 30 resignation letters from mandate holders who served between 2007 and July 2024. The 30 letters comprise all the letters we identified by manually reviewing an OHCHR website. To determine the reasons why mandate holders resigned, one analyst reviewed each letter and identified the reported reason for resigning and created categories to group together the reasons. A second analyst then reviewed the letters and verified the work of the first analyst, including confirming the categories. This is a non-representative set of resignation letters, and the results of our analysis should not be extrapolated to the population.

We conducted this performance audit from February 2024 to February 2025 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

---

## List of Addressees

The Honorable James E. Risch  
Chairman  
Committee on Foreign Relations  
United States Senate

---

We are sending copies of this report to the appropriate congressional committees, the Secretary of State, the UN Office of the High Commissioner for Human Rights, and other interested parties. In addition, the report is available at no charge on the GAO website at <https://www.gao.gov>.

---

## GAO Contact Information

For more information, contact: Chelsa Kenney, Director, International Affairs and Trade, [KenneyC@gao.gov](mailto:KenneyC@gao.gov), (202) 512-2964.

Sarah Kaczmarek, Managing Director, Public Affairs, [KaczmarekS@gao.gov](mailto:KaczmarekS@gao.gov), (202) 512-4800.

A. Nicole Clowers, Managing Director, Congressional Relations, [ClowersA@gao.gov](mailto:ClowersA@gao.gov), (202) 512-4400.

**Staff Acknowledgments:** Christina Werth (Assistant Director), Christopher Hayes (Analyst in Charge), Elisabeth Schaerr Garlock, Grace Shawah, Lilia Chaidez, Bahareh Etemadian, Samantha Lalisan, Sarah Mirza, Aldo Salerno, and Rebecca Sero.

Connect with GAO on [Facebook](#), [Flickr](#), [X](#), and [YouTube](#). Subscribe to our [RSS Feeds](#) or [Email Updates](#). Listen to our [Podcasts](#).

Visit GAO on the web at <https://www.gao.gov>.

## Endnotes

<sup>1</sup>The UN's five regional groups are: African States, Asia-Pacific States, Eastern European States, Latin American and Caribbean States, and Western Europe and Other States. The U.S. is not a member of any regional group, but attends meetings of the Group of Western European and other States as an observer and is considered part of that group for electoral purposes.

<sup>2</sup>The Human Rights Council is responsible for promoting universal respect for the protection of all human rights. The Office of the High Commissioner for Human Rights provides substantive, technical and secretariat support for the Council. The Council is made up of 47 member states based in Geneva. It meets regularly throughout the year with no fewer than three sessions per year, including a main session, for a total duration of no less than 10 weeks. The Council can also hold a special session at the request of a member of the Council with the support of one third of the membership of the Council.

<sup>3</sup>According to Human Rights Council Resolution 5/1, decisions to create, review, or discontinue country mandates should also consider the principles of cooperation and genuine dialogue aimed at strengthening the capacity of member states to comply with their human rights obligations. Human Rights Council Res. 5/1, U.N. Doc A/HRC/RES/5/1 (June 18, 2007).

<sup>4</sup>According to the UN, enforced disappearance is the arrest, detention, abduction or any other form of deprivation of liberty by agents of the state or by persons or groups of persons acting with the authorization, support or acquiescence of the state, followed by a refusal to acknowledge the deprivation of liberty or by concealment of the fate or whereabouts of the disappeared person, which place such a person outside the protection of the law.

<sup>5</sup>Human Rights Council Res. 5/1, U.N. Doc A/HRC/RES/5/1 (June 18, 2007).

<sup>6</sup>Of the five mandate holders from the U.S., four hold thematic mandates, and one holds a country-specific mandate. The mandates are as follows: Working Group of Experts on people of African descent; Special Rapporteur on adequate housing as a component of the right to an adequate standard of living; Special Rapporteur on the independence of judges and lawyers; Working Group on discrimination against women and girls; and Special Rapporteur on the situation of human rights in Myanmar.

<sup>7</sup>The United Nations' regional groups were used to analyze the breakdown of regional representation among mandate holders. The UN divides member states into five regional groups: African States (54 countries), Asia-Pacific States (55 countries), Eastern European States (23 countries), Latin American and Caribbean States (33 countries), and Western European and other States (29 countries). The U.S. attends meetings of the Western European and other States group as an observer and is counted as a member of that group for electoral purposes.

<sup>8</sup>During these visits, mandate holders meet with human rights stakeholders including national and local authorities, non-governmental organizations (NGOs), victims of human rights violations, and the press, when giving a press conference at the end of a visit.

<sup>9</sup>A standing invitation is an open invitation extended by a government to all thematic special procedures mandates. As of October 2024, 128 member states of the Council and one non-member observer state had extended a standing invitation.

<sup>10</sup>The UN defines a country visit as reported or completed when a report has been submitted to the Human Rights Council or presented to the Human Rights Council.

<sup>11</sup>While mandate holders are not UN employees and are not paid for their work as mandate holders, they may hold other jobs outside of their role as mandate holders. For example, as of October 2024, among the five mandate holders in the working group on arbitrary detention include lawyers, professors, and the chief justice of a UN member state.

<sup>12</sup>According to OHCHR officials, their office does not accept voluntary contributions for country-specific mandates to maintain the independence of those mandate holders and to avoid the perception that those mandate holders may be influenced in their opinion by a country providing direct funding of the mandate reviewing another country.

---

<sup>13</sup>In 2020, the U.S. earmarked about \$10,000 to the mandate on torture and other cruel, inhumane, or degrading treatment or punishment, according to OHCHR annual reporting.

<sup>14</sup>Public reporting of external funding began in 2015 following an internal UN review of the system and concerns about mandate holders' independence.

<sup>15</sup>According to the UN, internally displaced persons are persons or groups who have been forced or obliged to flee or to leave their homes or places of habitual residence, in particular as a result of or in order to avoid the effects of armed conflict, situations of generalized violence, violations of human rights, or natural or human-made disasters, and who have not crossed an internationally recognized state border.

<sup>16</sup>In June 2005, the mandate holders created this coordination committee, which is made up of six mandate holders who serve a 1-year term on the committee. The committee's main functions are to assist coordination among mandate holders and to act as a bridge between the mandate holders, OHCHR, the broader UN, and civil society.

<sup>17</sup>According to OHCHR officials, Special Procedures mandate holders are the only UN human rights mechanism that publicly reports external funding.

<sup>18</sup>The Code of Conduct defines the standards of ethical behavior and professional conduct that mandate holders shall observe while working in their official capacity. The Code of Conduct also notes in multiple places the independence of the mandate holders to carry out their work.

<sup>19</sup>The Consultative Group consists of five members, who are appointed by their respective Regional Groups and serve in their personal capacity. The committee's role is to assist the President in selecting mandate holder candidates.

<sup>20</sup>The UN's Joint Inspection Unit published a report in 2014 that recommended the mandate holders start reporting on all forms of external funding and any conditions attached to it. This is noted as a step to increase transparency and independence. United Nations Joint Inspection Unit, *Review of Management and Administration of the Office of the United Nations High Commissioner for Human Rights*, JIU/REP/2014/7 (Geneva, Switzerland: 2014).

<sup>21</sup>Mandate holders do not always report this information to the coordination committee and OHCHR for inclusion in the annual reports. Therefore, external funding amounts may be undercounted.

<sup>22</sup>As of January 2025, information on country visits, including those that visited the U.S. is available on OHCHR's website at [spinternet.ohchr.org/Home.aspx?lang=en](https://spinternet.ohchr.org/Home.aspx?lang=en).