



**United Nations**

**Review of the state of the investigation  
function: progress made in the  
United Nations system organizations in  
strengthening the investigation function**

**Report of the Joint Inspection Unit**

**Prepared by Gönke Roscher**



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## *Executive summary*

### **Background**

The present review revisits the investigation function in United Nations system organizations, a topic already explored in two previous Joint Inspection Unit (JIU) reports in 2000 (JIU/REP/2000/9) and 2011 (JIU/REP/2011/7). It found that the situation has improved considerably over the last two decades regarding the establishment and professionalization of the investigation function. Notwithstanding the progress made, the present review identified a number of shortcomings and weaknesses, in particular with regard to the persisting fragmentation of the responsibility for investigations and related activities, the level of independence of the investigation function, its organizational set-up and the degree of professionalization. Furthermore, the review explored the landscape in which the investigation function currently has to operate and examined if and which new challenges and demands have emerged and how these are addressed.

The investigation function is an essential component of the United Nations system organizations' internal oversight and control system, and thus an integral part of the organizations' accountability frameworks. As the organizations expect the highest standards of integrity from their personnel in all matters affecting their official duties and the interest of the United Nations, an effective investigation function is indispensable for ensuring individual and organizational integrity and accountability. Against this background, the statement made in the 2000 JIU report that "an effective investigations function is required to deter wrongdoing, to assure proper accountability and to maintain the confidence of Member States and other stakeholders in the integrity of the organizations they are supporting" is still valid.

The investigation function, as an essential component of organizational accountability and integrity, therefore plays an important role in supporting executive heads and equally Member States and legislative bodies in the discharge of their oversight responsibilities. Member States have the ultimate authority to determine what they consider to be an effective investigation function, including an adequate level of independence and appropriate set-up, and to provide the necessary resources for this function. Given this authority, the present review includes a number of recommendations that are addressed to the legislative bodies of United Nations system organizations and are aimed at improving organizational accountability and integrity by strengthening the investigation function.

### **Review objectives**

The objectives of the review are to:

- a) Assess the adequacy of organizational, structural and operational arrangements for the investigation function, in the light of progress made since the 2011 review as well as system-wide cooperation and coordination;
- b) Identify gaps and challenges and make recommendations as necessary, on the basis of the above assessment and taking into account the changes of the landscape in which the investigation function has to operate; and
- c) Identify good practices and lessons learned across the United Nations system and explore opportunities for improved cooperation, information-sharing and coordination of organizations' investigation functions across the United Nations system.

### **Main findings and conclusions**

The investigation function has considerably evolved over the past two decades and has, in particular during the last decade, become "mainstream". Nearly all United Nations system organizations have established internal investigation capacity by now, mostly located in the internal oversight offices. The reasons for the strengthening of the investigation function during the past years are, among others: the increased importance attached to sound accountability and oversight mechanisms in the United Nations system, including a "culture of accountability and integrity" with "zero tolerance" for misconduct; the necessity of adequate organizational measures against fraud, corruption and harassment, especially

sexual harassment and sexual exploitation and abuse; and the vast increase in scope and complexity of the operational activities of the United Nations system organizations and thus the need to have strong oversight mechanisms, including a strong and effective investigation function in place to ensure individual and organizational integrity and accountability.

Despite progress made in enhancing the independence of the investigation function, addressing function fragmentation and establishing professional investigation capabilities, the investigation function continues to face significant problems, including:

- A continuing widespread and unacceptable degree of fragmentation of the responsibility for investigations in many organizations, where investigations and investigation-related work (i.e. intake and preliminary assessment) are carried out by various other offices and functions. The resulting risks from this fragmentation are, among others: that the independence, impartiality and objectivity of the investigation function and the activities carried out by it are not assured; the inherent risk of conflict of interest situations; and the negative consequences in terms of quality, accountability and trust. Another shortcoming is the lack of common investigation procedures and standards in some organizations and, although the professional competence of investigators is a decisive factor for investigations, the absence of professional investigators in some, but not all, organizations. With regard to the latter, no progress has been made in six organizations since 2011.
- A still insufficient degree of structural autonomy and operational independence of the investigation function, hence inadequate safeguards against interference by management. Independence is a decisive prerequisite for the effective delivery of the investigation mandate and for the unbiased, objective and effective discharge of the investigation responsibilities. The degree of independence was assessed during this review against 14 indicators. The result of this exercise shows that independence of the investigation function still needs to be strengthened in a number of organizations.
- An evolving environment for investigations, with new demands and challenges for the investigation function, and in particular a significant increase in the number of complaints and investigation caseloads. The capacity and resources (financial and human) of the investigation function have not kept pace with these rising demands in most organizations and constitute an ongoing challenge for the management of the continuously increasing investigation portfolio. Although some organizations have successfully taken remedial measures, the resource limitations result in an increasing number of backlogged cases and lengthening of the average duration of investigations. Not only does this situation impede swift action to hold perpetrators accountable for their wrongdoing, but it may also have a negative impact on perceptions among staff at large, such as that misconduct is not punished. Such perceptions make it challenging to maintain a culture of ethics and integrity in the organizations.
- In some instances, the overarching policy frameworks that define ethical standards, such as codes of conduct, conflict of interest provisions, and policies on anti-fraud and anti-corruption, whistle-blower protection and the prevention of harassment, including sexual harassment, as well as internal oversight charters and investigation specific guidance, need further updating so as to strengthen coherence and the enabling environment in which the investigation function operates.
- Despite progress made, there is still room for improvement in the area of inter-agency cooperation and coordination, for instance in developing a common investigation terminology and case categorization, as well as statistics generation, record-keeping and reporting practices. A lack of any of these impedes comparability and thus renders an assessment of the state of the function across the system difficult.

Finally, the investigation function is faced with new demands and particular challenges. These include:

- Retaining the trust of staff and personnel but equally of Member States, partners and other stakeholders in the ability of the organizations to address misconduct appropriately and effectively, and to uphold the required highest standards of ethics and a culture of accountability and integrity.
- Investigating complaints of sexual harassment and sexual exploitation and abuse, which require a special skill set and competence of investigators and a requisite investigation capacity.
- Growing investigation-related information demands by Member States, donors and other stakeholders, for which appropriate communication strategies and tools need to be developed.

In view of the above, and on the basis of an in-depth analysis of the present situation across the organizations of the United Nations system, the present report contains 10 formal recommendations for action. Of these formal recommendations, nine are addressed to the legislative bodies.

## **Recommendations**

### **Recommendation 1**

**The legislative bodies of United Nations system organizations should request that organizations that have not yet done so include in their internal oversight charters a provision for the periodic revision and, where necessary, update of the charters and a requirement for their endorsement by the legislative bodies. The updated charters should be submitted for endorsement by the legislative bodies by the end of 2021.**

### **Recommendation 2**

**The executive heads of United Nations system organizations who have not yet done so should ensure that the heads of internal oversight offices periodically review and, where necessary, update their investigation policies and guidance on the basis of new developments, the jurisdiction of the administrative tribunals, lessons learned and good practices. In doing so, due attention should be paid to ensure coherence with applicable provisions of other existing relevant rules, regulations and policies.**

### **Recommendation 3**

**The legislative bodies of United Nations system organizations should request that organizations that have not yet done so consolidate by the end of 2022 all investigations and related activities (namely intake, preliminary assessment and the decision to open an investigation), irrespective of the type of misconduct, in the internal oversight office of each organization.**

### **Recommendation 4**

**The legislative bodies of United Nations system organizations that have not yet done so should ensure by the end of 2021 that the heads of internal oversight offices/ investigation functions are authorized to open investigations without the approval of the executive heads.**

### **Recommendation 5**

**The legislative bodies of the United Nations system organizations should request that organizations that have not yet done so include in their oversight charters by the end of 2021 provisions that:**

- (a) **Make the appointment and dismissal or removal of the heads of their internal oversight offices subject to consultation with and approval of the legislative bodies;**

**(b) Establish term limits from five to seven years for the heads of internal oversight offices, preferably making the term non-renewable, with a post-employment restriction within the same organization; and**

**(c) Allow for unrestricted access of their heads of internal oversight offices to the legislative bodies and to the respective audit and oversight committees.**

#### **Recommendation 6**

**The legislative bodies of the United Nations system organizations that have not yet done so should request that organizations update the terms of reference of their respective audit and oversight committees by the end of 2021 to include, where necessary, appropriate provisions to:**

**(a) review the independence and mandate of the internal oversight office/investigation function;**

**(b) review its budget and staffing requirements;**

**(c) review its overall performance; and**

**(d) issue related recommendations.**

#### **Recommendation 7**

**The legislative bodies of United Nations system organizations that have not yet done so should develop and adopt appropriate formal procedures for the investigation of complaints of misconduct by executive heads and adopt appropriate policies by the end of 2021.**

#### **Recommendation 8**

**The legislative bodies of United Nations system organizations that have not yet done so should request that organizations establish by the end of 2021 formal procedures for handling allegations of misconduct against heads and personnel of their internal oversight offices in order to avoid situations of conflict of interest.**

#### **Recommendation 9**

**The legislative bodies of United Nations system organizations that have not yet done so should request that the respective organizations' annual internal oversight activity reports contain information on both complaints and investigations, including details on the number, type and nature of the complaints and investigations and trends in this regard.**

#### **Recommendation 10**

**The legislative bodies of United Nations system organizations should review the adequacy of resources and staffing of the investigation function, taking into consideration the recommendations of the respective audit and oversight committees, where available.**

The formal recommendations are complemented by 27 informal or "soft" recommendations, indicated in bold text, as additional suggestions to the legislative bodies and the executive heads for further improvements of the investigation function, in particular with regard to its consolidation and independence. The soft recommendations can be found in the following paragraphs: 51, 70, 75, 103, 104, 105, 112, 134, 139, 143, 147, 182, 186, 208, 214, 224, 250, 298, 303, 304, 319, 320, 325, 339, 348, 369 and 373.

These soft recommendations point to the need: to develop investigation guidelines and manuals and to review and update existing ones (para. 51); to address the lack of clarity among staff and other stakeholders about "where to report what" (para. 70); to establish a central intake mechanism for all allegations in the internal oversight offices (para. 75); to continue the efforts to further enhance the professionalization of investigation staff (para. 143); to provide for the participation of the head of the internal oversight office in meetings of legislative bodies when the annual internal oversight activity report is considered



(para. 182); to include a statement of independence in the annual internal oversight activity reports (para. 186); to change the reporting period for internal oversight activities to the calendar year (para. 250); to develop a capacity assessment methodology comprising, inter alia, key performance indicators and an organization-specific risk categorization (para. 298); to develop mechanisms and mitigation measures to address spikes in investigation caseloads (para. 303); to streamline the procedures for intake and preliminary assessment (para. 304); to adopt and implement the different outcomes of the United Nations System Chief Executives Board for Coordination (CEB) Task Force on Addressing Sexual Harassment within the Organizations of the United Nations System and the Inter-Agency Standing Committee (para. 319); to clarify expectations about investigation-related information by including provisions in donor agreements and having a common approach across organizations (para. 325); to adopt and implement guidance developed by the United Nations Representatives of Investigative Services (para. 339); and to exchange more systematically information on specific investigations, explore conducting joint or parallel investigations, and conclude memorandums of understanding on the exchange of information (para. 348).

Furthermore, some soft recommendations are addressed to specific organizations with the aim of improving the status of their investigation function. Paragraphs 103–105 are addressed to the United Nations Secretariat, paragraph 112 is addressed to the United Nations Office for Project Services and the United Nations Relief and Works Agency for Palestine Refugees in the Near East, paragraph 134 to the World Tourism Organization, paragraph 139 to the Universal Postal Union, paragraph 147 to the International Maritime Organization and the World Meteorological Organization and paragraph 214 to the United Nations Development Programme.



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## Abbreviations

CEB	United Nations System Chief Executives Board for Coordination
FAO	Food and Agriculture Organization of the United Nations
IAEA	International Atomic Energy Agency
ICAO	International Civil Aviation Organization
ICRC	International Committee of the Red Cross
IFAD	International Fund for Agricultural Development
ILO	International Labour Organization
IMO	International Maritime Organization
ITC	International Trade Centre
ITU	International Telecommunication Union
JIU	Joint Inspection Unit
OIOS	Office of Internal Oversight Services
UNAIDS	Joint United Nations Programme on HIV/AIDS
UNCTAD	United Nations Conference on Trade and Development
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFPA	United Nations Population Fund
UN-Habitat	United Nations Human Settlements Programme
UNHCR	Office of the United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNIDO	United Nations Industrial Development Organization
UNODC	United Nations Office on Drugs and Crime
UNOPS	United Nations Office for Project Services
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UN-Women	United Nations Entity for Gender Equality and the Empowerment of Women
UNWTO	World Tourism Organization
UPU	Universal Postal Union
WFP	World Food Programme
WHO	World Health Organization
WIPO	World Intellectual Property Organization
WMO	World Meteorological Organization
WTO	World Trade Organization

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## I. Introduction: why this review of the investigation function?

1. The Joint Inspection Unit (JIU) included in its programme of work for 2018 and 2019 a review of the state of the investigation function and the progress made by United Nations system organizations in strengthening the function in recent years. The present review is part of the JIU cluster of reports addressing oversight, integrity and accountability.

2. **Previous relevant JIU reviews:** The present review is a follow-up to the 2011 JIU review of the investigation function in the United Nations system (JIU/REP/2011/7) and the 2000 JIU report on strengthening the investigations function in United Nations system organizations (JIU/REP/2000/9). It takes into account relevant findings of subsequent JIU reviews, such as the JIU reports on fraud (JIU/REP/2016/4), the audit function (JIU/REP/2016/8) and whistle-blower policies (JIU/REP/2018/4).

3. **Review purpose:** The aim of the review is to assess the progress made by United Nations system organizations in strengthening their investigation functions in line with previous JIU recommendations, and to provide recommendations with a view to enhancing the independence and capability of the investigation function of the United Nations system organizations in the light of new developments, addressing identified shortcomings, and achieving greater system-wide coherence and cooperation in the area of investigations.

### A. Background

4. **A fast-changing environment for the investigation function:** Since the 1990s, United Nations activities have increased in scale, complexity and cost, leading to a greater emphasis on having strong oversight mechanisms in place to ensure individual and organizational integrity and accountability (JIU/REP/2011/7, para. 14). Therefore, timely organizational action is expected to address misconduct and to mitigate reputational, financial and other risks.

5. **Previous United Nations reform efforts:** Alleged misconduct that is not properly investigated and, if substantiated, met with proportionate disciplinary action by the Organization erodes confidence in the institution, harms organizational reputation, negatively affects the work environment and staff morale, and drives talent from the organization.<sup>1</sup> In the light of such risks, the Secretary-General has called for reforms to strengthen accountability and integrity within the United Nations system, including having robust mechanisms for investigations of, among others, alleged misconduct, sexual harassment, sexual exploitation and abuse and fraud.<sup>2</sup>

6. **Past General Assembly guidance:** The General Assembly, in its resolution 72/303, welcomed the efforts of the Secretary-General towards a strong culture of accountability throughout the Secretariat and stressed that an effective accountability system was central to successful management of the organization. In its resolution 73/196, the General Assembly also urged the Secretary-General to continue to ensure that his zero-tolerance policy for criminal activities, such as sexual exploitation and abuse, fraud and corruption, was made known to all United Nations officials and experts on mission at all levels and requested the Secretary-General to ensure greater quality and consistency in investigations by investigative entities of the Organization through the development of harmonized standards of investigation, including verification of allegations and information received. All of this reaffirms the importance of having a strong, independent and appropriately resourced investigation function in place.

<sup>1</sup> United Nations Global Staff Survey 2017. Available at <https://pages.devex.com/rs/685-KBL-765/images/UN-Secretariat-Survey-Results-February-2018.pdf>.

<sup>2</sup> See, among others: A/71/729; A/73/688 and A/73/688/Corr.1; A/74/142; CEB/2019/3; CEB/2018/2; CEB/2019/HLCM/HR/17 and the meetings held by the Inter-Agency Standing Committee and the CEB Task Force on Addressing Sexual Harassment within the Organizations of the United Nations System.

7. **Persistent weaknesses identified in previous oversight reports:** When looking at the issues identified in the two previous JIU reviews of the investigation function, the present review found that the situation had much improved since then, while a number of shortcomings persisted and new challenges had emerged. Other JIU reports under the accountability and integrity cluster, as well as reports by other oversight bodies and external quality assessments, have also identified weaknesses compromising the investigation function, such as lack of independence, resource deficits and function fragmentation, and have pointed to the need to further strengthen the investigation function in order to adequately safeguard the expected levels of accountability and integrity within the United Nations system (JIU/REP/2018/4 and JIU/REP/2016/4).

8. **Negative perceptions regarding the effectiveness of the function:** Another risk to ensuring organizational and personal accountability and integrity, where the internal oversight function including the investigation function have an essential role to play, is negative perceptions expressed, among others, in staff surveys, such as a suspected impunity of offenders – including high-ranking officials and executives – who are often seen as being beyond reproach. Such a perception is harmful, as it diminishes the trust in the investigation function and the organizations’ capacity to deter and respond to misconduct and discourages staff from reporting allegations. It has a further negative impact on the reputation of the organizations concerned and their standing with Member States, donors, partners and beneficiaries.

9. It is necessary to underline that the internal oversight function, including the investigation function, is only one component of a three-stage process in dealing with misconduct, namely investigation, legal review and executive decision. After the conclusion of an investigation, the investigation function has no or very limited involvement in the subsequent actions, when a case passes through legal review and executive decision on possible disciplinary action, while the perception is often that the investigation function retains responsibility of the whole process.

10. **The three lines of defence model:** The investigation function is an important component of internal oversight, and thus an integral part of the organization’s internal control framework. As part of internal oversight, it belongs to the third line of defence according to the three lines of defence model,<sup>3</sup> complementing the first and second lines of defence.

11. **Investigation vs. disciplinary action:** Investigations are administrative in nature. Investigation is a fact-finding exercise, not a punitive undertaking. Therefore, other actions such as disciplinary proceedings do not fall under the mandate of the investigation function. A clear segregation between investigations as part of the internal oversight function on the one hand and disciplinary action as part of management on the other hand is essential for ensuring the independence, objectivity and impartiality of the investigation function.

12. **Member States are to provide adequate resources for the function:** As stated in other JIU reports (JIU/REP/2006/2 and JIU/REP/2016/4), effective oversight comes at a cost. Responding to alleged misconduct, including the conduct of investigations, requires an adequate level of resources. Member States as the key stakeholders of the organizations provide strategic guidance and hold the ultimate responsibility for oversight. It is therefore their prerogative to define and provide, on the basis of their risk appetite, the overall level of resources for oversight. In this context, the present review is also aimed at providing them with a gap analysis to assist in determining the level of resources needed in principle for a correct discharge of the investigation function.

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<sup>3</sup> Institute of Internal Auditors, “The Three Lines of Defence in Effective Risk Management and Control”, January 2013. The model was first suggested by the Federation of European Risk Management Associations and the European Confederation of Institutes of Internal Auditing in December 2011. CEB adopted in 2014 the “Reference Risk Management, Oversight and Accountability Model for the United Nations System” (CEB/2014/HLCM/FB/3/Rev.1), which relied on the three lines of defence model of the Institute of Internal Auditors.

## B. Objectives

13. The objectives of the present review are:

(a) To assess the adequacy of organizational, structural and operational arrangements for the investigation function, in the light of progress made since the 2011 review;

(b) To identify gaps and challenges and make recommendations as necessary, on the basis of the above assessment and in the light of the emerging trends, new demands and challenges for investigations; and

(c) To identify good practices and lessons learned across the United Nations system and explore opportunities for improved cooperation, information-sharing and coordination of organizations' investigation functions across the United Nations system.

## C. Scope and limitations

14. **All JIU participating agencies covered:** The present review was undertaken on a system-wide basis and included all 28 JIU participating organizations, namely: the United Nations Secretariat; its departments and offices; the United Nations funds and programmes; other United Nations bodies and entities; the United Nations specialized agencies; and the International Atomic Energy Agency (IAEA). On the basis of the findings of the 2000 and 2011 JIU reports on the investigation function, the present review was undertaken to assess the progress made since then by examining a number of factors considered to be decisive for an effective investigation function.

15. **All arrangements of relevance to the function reviewed:** The subject of the present review is the internal investigation function, which in the majority of organizations is located in the internal oversight offices.<sup>4</sup> The adequacy of organizational, structural and operational arrangements for the investigation function was examined, with a focus on the shortcomings and deficiencies identified in earlier reports, in particular: the level of independence of the function; the continued fragmentation of the responsibility for investigations, which in some organizations is shared among different offices and functions; the degree of professionalization of the function; its resources and capacity (human and financial); its modus operandi (intake, preliminary assessment of allegations, case management and follow-up); and the relevant policy framework. The objective is to provide a snapshot of the current state of the investigation function in the United Nations system organizations and to identify possible areas for improvement and make recommendations as appropriate.

16. **Areas not covered:** It has to be noted that the present review is not an in-depth examination of the technical aspects of investigations (such as specific technical issues related to the gathering of evidence, interviewing and testimony of subjects, complainants, witnesses and victims, or forensic techniques). Furthermore, other types of "investigative activities" such as inquiries conducted by human resources functions (for example, reference checks and clarifications), prima facie assessments by ethics officers in the context of retaliation cases, and allegations and investigations mandated by the United Nations Security Council and those conducted in the context of human rights violations are likewise not included in the scope of this study.

17. **Specific challenges faced by different parts of the United Nations system:** For the purpose of the present review, and after taking into consideration the different mandates, sizes and funding of organizations,<sup>5</sup> a distinction is made between the United Nations Secretariat, its departments and offices and the United Nations funds and programmes on the one hand, and the United Nations specialized agencies and IAEA, as well as other United Nations entities and bodies, such as the Joint United Nations Programme on HIV/AIDS

<sup>4</sup> It should be noted that the mandate of the internal oversight offices varies among organizations. In some, it includes audit, evaluation, investigation and inspection, while in other organizations it only includes audit and investigation with a separate office mandated to conduct evaluations.

<sup>5</sup> The intention of the present review is not to propose a "one size fits all" model.

(UNAIDS), on the other. The specific challenges faced by some specialized agencies, such as the International Maritime Organization (IMO), the International Telecommunication Union (ITU), the World Meteorological Organization (WMO), the Universal Postal Union (UPU) and the World Tourism Organization (UNWTO), have been given special consideration. In cases where recommendations do not apply equally to all organizations that participated in the review, this has been pointed out clearly. The findings of the review also confirmed the validity of this clustering, since the organizations in their respective cluster have commonalities with regard to the investigation function and related aspects.

18. **Four different categories of organizations:** In the light of the above, the participating organizations were clustered into the following categories for the purpose of the present review. The first category was established on the basis of the Secretary-General's bulletin on the organization of the Secretariat of the United Nations (ST/SGB/2015/3) and comprises the United Nations Secretariat and its departments and offices, such as the following JIU participating organizations: the United Nations Conference on Trade and Development (UNCTAD), the United Nations Environment Programme (UNEP), the United Nations Human Settlements Programme (UN-Habitat) and the United Nations Office on Drugs and Crime (UNODC). The second category comprises the United Nations funds and programmes, including the United Nations Office for Project Services (UNOPS) and the World Food Programme (WFP). The third category includes two organizations: (a) the International Trade Center (ITC), a joint entity of the United Nations and the World Trade Organization (WTO); and (b) UNAIDS, a programme co-sponsored by 11 United Nations system organizations. The fourth and last category comprises the United Nations specialized agencies and IAEA. The clustering of organizations was also designed to facilitate the use of the present review by organizations and Member States alike.

19. **JIU comparative analysis beyond the United Nations system:** For comparative purposes, relevant officials from eight non-participating international organizations were consulted, namely: the Preparatory Commission for the Comprehensive Nuclear-Test-Ban Treaty Organization; the Gavi Alliance; the Global Fund to Fight AIDS, Tuberculosis and Malaria; the International Committee of the Red Cross (ICRC); the International Federation of Red Cross and Red Crescent Societies; the International Fund for Agricultural Development (IFAD); the International Organization for Migration; and WTO.

## **D. Methodology**

20. **Timing and review methods:** The review was undertaken from September 2018 to December 2019 on a system-wide basis. In accordance with JIU norms, standards and guidelines and its internal working procedures, the methodology followed in preparing the report included: an extensive desk review and in-depth analysis of policies and procedures related to misconduct and investigations, such as anti-fraud, anti-corruption, anti-harassment (including sexual harassment and sexual exploitation and abuse) policies; oversight charters; investigation guidelines, procedures, and standard operating procedures; the annual activity reports of the internal oversight functions and of the oversight or audit advisory committees; and other pertinent reports, such as external quality assessments of investigation functions and external auditor reports. Furthermore, data from the documentation and other feedback received and collected were analysed in detail.

21. **Data sources used:** This data originated, among others, from the corporate questionnaire responses, interview notes, external assessments of investigation functions where available, relevant decisions and documentation of organizations' legislative bodies, reports of external auditors, relevant reports of the United Nations System Chief Executives Board for Coordination (CEB), pertinent JIU reports, documents of the Conference of International Investigators and the United Nations Representatives of Investigative Services, and information provided by JIU participating organizations in the JIU web-based tracking system. The data were subjected to a quantitative and qualitative analysis, and a triangulation and validation of the information obtained was performed.

22. **Interviews based on a JIU questionnaire:** Twenty-eight JIU participating organizations responded to the JIU corporate questionnaire and other requests for

information. In addition, interviews with approximately 220 individuals from 21 JIU participating organizations were conducted in the course of the review. Written follow-up requests and communications took place with the remaining seven JIU participating organizations. In-person meetings were held with individuals from organizations headquartered in Geneva, New York, Rome and Vienna. Teleconferences were conducted in cases where on-site meetings were not possible and for cost-saving and environmental reasons. In all these organizations, persons from the following offices or functions – where they existed – were interviewed: the internal audit and oversight office and the investigation function; the executive office or chef de cabinet; the legal office; human resources; the ethics office; the ombudsperson’s office; and staff representatives.

23. **Meetings attended:** Meetings were also held with: the Panel of External Auditors; registrars of the United Nations Dispute Tribunal, the United Nations Appeals Tribunal and the International Labour Organization (ILO) Administrative Tribunal; representatives of the Office of Staff Legal Assistance; members of the United Nations Representatives of Investigation Services; the Chair of the CEB Task Force on Addressing Sexual Harassment within the Organizations of the United Nations System and the Chair of the Sub-Group on Strengthening Investigation Capacity; and with the Chairpersons of the organizations’ audit or oversight advisory committees. The Inspector also attended the nineteenth and twentieth Conferences of International Investigators, which provided another opportunity for the collection of information and interviews. The full range of information and views received via corporate questionnaire responses and the interviews have been dealt with in accordance with the usual respect for confidentiality shown by JIU.

24. **Internal peer review:** An internal peer review procedure was used to solicit comments from all JIU Inspectors (“Collective Wisdom”) before the report was finalized. The draft report was also circulated to JIU participating organizations for correction of factual errors and for comments on its findings, conclusions and recommendations.

25. **Table on follow-up measures:** To facilitate the handling of the report, the implementation of its recommendations and monitoring thereof, annex XIII to the present report contains a table indicating whether the report is submitted to the legislative bodies and executive heads of the organizations reviewed for action or for information.

26. **Acknowledgements:** The Inspector wishes to express her sincere appreciation to all representatives of the United Nations system organizations and representatives of other organizations and entities who assisted in the preparation of the present report, and in particular to those who participated in the interviews and questionnaires and so willingly shared their knowledge and expertise.

## E. Key terms

27. The following terms are used throughout the review:

- **Central intake mechanism** is a central authority, usually the investigation function, which serves as the central point of entry and depository for recording all complaints of misconduct, including allegations received through the various reporting channels.
- **Preliminary assessment** (or triage) takes place after the receipt of allegations. Usually, the internal oversight entity/ investigation function assesses whether the reported allegations provide enough credible indications to launch a full or formal investigation. Many cases stop and are closed with the completion of the preliminary assessment when the findings indicate that there is no prima facie case (JIU/REP/2011/7, para. 10). A particular case are allegations of retaliation, which fall under the authority of the ethics function.
- **Investigation** is a legally based and analytic process designed to gather information in order to determine whether wrongdoing occurred and, if so, the persons or entities responsible.<sup>6</sup> Paragraph 2 under “General Principles” of the Uniform Guidelines for

<sup>6</sup> Uniform Guidelines for Investigations, endorsed at the Fourth Conference of International Investigators, Brussels, Belgium, 2003, p. 3. It should be noted that the definition of investigation

Investigations, which apply to all investigations conducted in the international public sector,<sup>7</sup> stipulates that the purpose of an investigation is to examine and determine the veracity of allegations of corrupt or fraudulent practices as defined by each institution including with respect to, but not limited to, projects financed by the organization, and allegations of misconduct on the part of the organization's staff members. United Nations system organizations characterized investigations as administrative fact-finding exercises (see JIU/REP/2011/7, para. 8).

- The **disciplinary process** follows the investigation process when misconduct involves an organization's staff members. Disciplinary measures can be imposed by the head of the organization or the official with delegated authority (such as the director of human resources), in line with the organization's staff regulations and rules and other pertinent policies. On the basis of the evidence presented, the official with delegated authority decides whether the matter will be pursued as a disciplinary case. Disciplinary proceedings are not instituted against a staff member unless he or she has been notified, in writing, of the allegations against him or her and of the right to seek the assistance of counsel, and has been given the opportunity to respond to those charges. The investigation is therefore fundamental to the entire process, and to the interest of the organization, the staff member and the affected person(s), to ensure effective internal justice. However, the investigation function is not responsible for deciding whether to initiate disciplinary proceedings or to institute corrective administrative action as a result of its reports and recommendations.<sup>8</sup>

28. The following definitions are derived from the International Standards for the Professional Practice of Internal Auditing of the Institute of Internal Auditors.<sup>9</sup> In the absence of other standards, the Inspector considered the Institute's definitions of independence and objectivity to be applicable to the internal oversight offices/ investigation functions of the United Nations system organizations.

- **Independence** is defined as freedom from conditions that threaten the ability of the internal audit activity or its audit head from carrying out the internal audit activity in an unbiased manner.<sup>10</sup>
- **Objectivity** is defined as an unbiased mental attitude that allows internal auditors to perform engagements in such a manner that they believe in their work product and that no quality compromises are made. Objectivity requires that internal auditors do not subordinate their judgment on audit matters to others. Threats to objectivity must be managed at the individual auditor, engagement, functional, and organizational levels.<sup>11</sup> Another standard defines "individual objectivity" as follows: "Internal auditors must have an impartial, unbiased attitude and avoid any conflict of interest."<sup>12</sup>

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varies across organizations in their policies, but it usually contains the common elements of the above definition established by the Conference of International Investigators.

<sup>7</sup> Pursuant to recommendation 1 contained in JIU/REP/2000/9 on developing and adopting a common set of standards and procedures for conducting investigations in United Nations system organizations, the Fourth Conference of International Investigators endorsed the Uniform Guidelines for Investigations in 2003, which were revised by the Tenth Conference of International Investigators in 2009.

<sup>8</sup> Adapted from the Office of Internal Oversight Services (OIOS) Investigation Manual, p. 7.

<sup>9</sup> Institute of Internal Auditors, International Standards for the Professional Practice of Internal Auditing, October 2016, effective January 2017.

<sup>10</sup> On the basis of the definition set out in JIU/REP/2010/5, para. 33, which further states: "It is worth noting that the issue of independence is even more sensitive in the area of investigation."

<sup>11</sup> Institute of Internal Auditors, International Standards for the Professional Practice of Internal Auditing, October 2016, effective January 2017.

<sup>12</sup> Ibid.

## II. Investigation function in the context of integrity and accountability

29. **Integrity and accountability:** The organizations of the United Nations system expect from their personnel the highest standards of integrity in all matters affecting their official duties and the interest of the United Nations.<sup>13</sup> To this end, most organizations have established a framework for an accountability system to strengthen a culture of accountability, integrity and transparency. The investigation function is undertaking its mandated responsibilities within this framework, of which it is an integral and essential element.

30. **Accountability and internal control systems:** One of the core components of an accountability system is adequate internal controls that include, among others, an anti-fraud and anti-corruption framework, conduct and discipline and the formal and informal system of justice to provide the basis for ensuring individual and organizational integrity and accountability and the proper functioning of the investigation function.

### A. Investigation function as a core element of the organizations' accountability frameworks

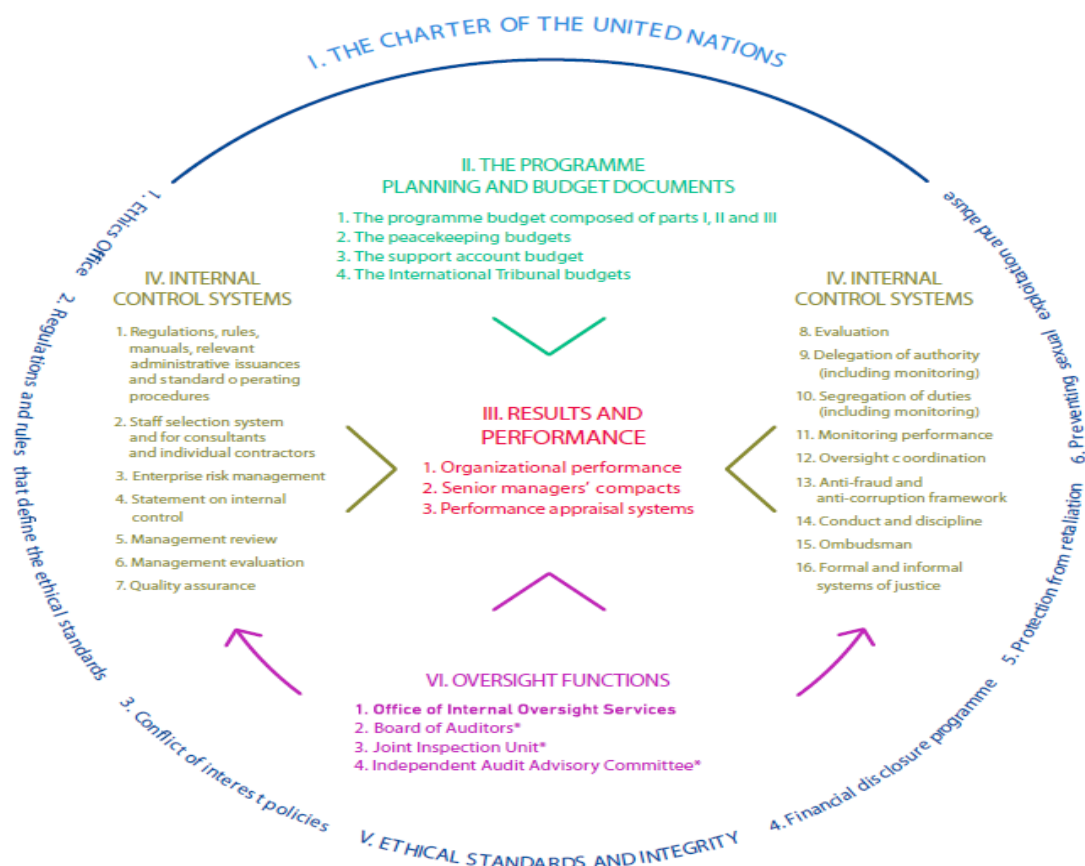
31. **Accountability frameworks:** In its report on accountability frameworks in the United Nations system (JIU/REP/2011/5, paras. 19–20), JIU characterizes such frameworks as a comprehensive commitment by an organization to standards, procedures and mechanisms to ensure it is accountable. An accountability framework underscores the organization's commitment to results and risk-based performance management as well as to shared values and a culture of integrity and transparency. The three key components of a robust accountability framework are: (a) the political covenant with Member States; (b) internal controls; and (c) complaints and response mechanisms.

32. The General Assembly, in its resolution 64/259, defines accountability as the obligation of the Secretariat and its staff to be answerable for all decisions made and actions taken by them, and to be responsible for honouring their commitments, without qualifications and exceptions. Organizations, through their accountability frameworks, have made a comprehensive commitment to standards, procedures and mechanisms to ensure accountability.

33. The following graph illustrating the situation in the United Nations Secretariat has been included as an example to demonstrate how the investigation function is embedded in the organizations' accountability framework. Similar frameworks have been established in other United Nations system organizations.

<sup>13</sup> International Civil Service Commission, Standards of Conduct for the International Civil Service, 2013.

Figure I  
Accountability system in the United Nations Secretariat



Source: A/73/688 and A/73/688/Corr.1.

\* External oversight bodies that provide independent assurance to the General Assembly.

34. **Core elements of accountability:** As shown in the figure above, the United Nations Secretariat accountability framework is placed under the umbrella of the Charter of the United Nations. Ethical standards and integrity are other core components complemented by the Ethics Office, regulations and rules that define ethical standards, conflict of interest policies, financial disclosure programmes, protection from retaliation, and prevention of sexual exploitation and abuse.

35. **A shared responsibility:** Executive management and legislative bodies thus have the shared responsibility to provide for this framework by, inter alia, adopting the necessary policies and procedures, revising and updating them when appropriate and providing the necessary resources for their implementation.

36. **Basic principles of accountability:** The importance of the principles of integrity and accountability and the respective accountability frameworks need to be ensured and preserved in each organization, regardless of its mandate, location or size in terms of revenue and number of personnel. Integrity and accountability are not a one-way street, that is, an exclusive obligation of personnel, since the organizations owe the same to their personnel, Member States and other stakeholders. As organizations are funded mostly by public funds, the taxpayers and donors who provide these funds need adequate assurance that such a system is in place.

## B. Regulatory framework for investigations

37. **Progress made since 2011:** The investigation function operates within and is guided by the overarching policy framework of the organization. The overarching organizational accountability framework includes the organizations' principal policies, including rules and



regulations that define ethical standards such as the code of conduct; staff rules and regulations; and specific policies on conflicts of interest, anti-fraud, anti-corruption, anti-retaliation and whistle-blower protection, and on the prevention of harassment, including sexual harassment and sexual exploitation and abuse. The review found that, overall, organizations have made considerable progress in strengthening their policy framework since the review conducted in 2011.

38. **More specific guidance sources:** The overarching policy framework is complemented by more investigation-specific policies and procedures. Investigation-related guidance is contained in various policies, charters and administrative issuances such as the internal oversight charters, investigation guidelines, manuals and standard operating procedures on, for example, intake or preliminary assessments. The terms of reference of the audit and oversight committees are another element of that framework. However, the situation varies across organizations, and further improvements are needed.

39. **Relevant policies need to be regularly updated and harmonized:** In most organizations, main policies, such as codes of conduct and policies on anti-fraud, anti-corruption, harassment, sexual harassment, discrimination, abuse of authority, protection against sexual exploitation and abuse, and protection against retaliation are in place, although in a few organizations these policies date from different years, and some from 10 to 15 years ago. The inherent risk of policies and other documents dating from different years is that their scope and content does not always correspond to the content of more recent or new policies. Updating is therefore an issue.

40. For example, the United Nations Secretariat has updated its policy framework by issuing an administrative instruction on unsatisfactory content, investigations and the disciplinary process (ST/AI/2017/1), Secretary-General's bulletins on protection against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations (ST/SGB/2017/2/Rev.1) and on addressing discrimination, harassment, including sexual harassment, and abuse of authority (ST/SGB/2019/8), and by adopting the Anti-Fraud and Anti-Corruption Framework of the United Nations Secretariat in 2016 (ST/IC/2016/25). Similar policy updates and improvements can be observed, to varying degrees, in several other organizations, such as the United Nations Development Programme (UNDP), the Office of the United Nations High Commissioner for Refugees (UNHCR), the United Nations Population Fund (UNFPA), the World Intellectual Property Organization (WIPO), UNOPS, ILO and the World Health Organization (WHO).

41. **Lacunae in regulatory frameworks:** When reviewing a sample of the pertinent policies, JIU identified a number of divergences with regard to the content and coverage of the policy framework. For example, in one organization the mandate of the investigation function extends to staff and non-staff, but the investigation-related policies and guidance only refer to staff. In another organization, a joint grievance panel was discontinued but the respective policies were not revised accordingly.<sup>14</sup>

42. **Related risks:** Incongruity and incoherence, and at times contradictions, in the content of the regulatory framework entail a number of risks and can create confusion if some policies only apply to staff and it is left unclear how and through which instruments non-staff are covered, where allegations should be reported and how, by whom and according to which policies and processes these allegations should be handled. More importantly, such inconsistencies may have an impact on actions to be taken after the investigation. If cases are contested in appeals processes, coherence can become a decisive issue in view of the scrutiny of the administrative tribunals, as any ambiguity can provide grounds for dismissing cases.

43. The Inspector therefore considers it important that, when organizations revise individual policies, rules, regulations and procedures that relate to misconduct and possible related investigations, other existing instruments should also be revised and, where necessary, updated to ensure the consistency and coherence of the regulatory framework.

<sup>14</sup> On the basis of a review of select examples from the United Nations Secretariat, ITU, the United Nations Educational, Scientific and Cultural Organization (UNESCO), UPU and WMO.

44. Annex II provides an overview for each organization of this framework and of various investigations-related policies, rules and procedures, including the dates of issuance or last update of the respective policies. However, given the large number of entities covered and the considerable proliferation of relevant policy and guidance documents issued by each of them, the purpose of this annex is illustrative rather than exhaustive.

### C. Need to update and approve charters of internal oversight offices

45. **Results of the JIU oversight charter analysis:** All organizations have adopted an internal oversight charter. Most organizations have also updated their charters since 2011. Furthermore, in a few organizations, the oversight charter is endorsed by the respective entity's legislative body. The mandate and responsibilities of the investigation function as part of the internal oversight offices are generally outlined in the internal oversight charters, which contain the basic provisions for the independence of these offices. The present review examined (a) if the oversight charters contain a provision for investigation; (b) if the charters require the approval of the organizations' legislative body; and (c) if they include a provision for regular revision and update. For details see annex IV.

46. **All organizations have a charter that includes the investigation mandate:** The review confirmed that all organizations have adopted an internal oversight charter and that all of these include a provision covering the investigation mandate of the internal oversight function. With regard to the United Nations Secretariat, provisions for oversight, including investigations, are contained in General Assembly resolution 48/218 B of 12 August 1994 and the Secretary-General's bulletin on the establishment of the Office of Internal Oversight Services (ST/SGB/273). Regular revision and update is foreseen in operative paragraph 13 of the aforementioned resolution.

47. **Few of those charters provide for regular updates:** The review found that the charters of most organizations do not contain provisions for regular revision and, where necessary, update, except for those of UNFPA, UNDP, UNHCR,<sup>15</sup> the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), WFP, the International Civil Aviation Organization (ICAO), the United Nations Industrial Development Organization (UNIDO), WHO, WIPO, and WMO. As a result, most other organizations have not updated their charters during the last years, mostly since 2015 and 2016, and in the case of the United Nations Children's Fund (UNICEF) and the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) not since 2012. The review confirmed that all of them need revision and most also need updating for a series of reasons, especially to cover new developments and changes in practices.

48. **Most do not require legislative body approval:** Furthermore, in the majority of organizations, no approval by the respective legislative bodies is needed for the oversight charter. Approval of the oversight charters by the legislative bodies is only foreseen in ICAO,<sup>16</sup> ILO, IMO, UPU, WIPO and WFP. An important element for ensuring the independence of the internal oversight office/ investigation function is the involvement and decision-making by legislative bodies with respect to oversight charters.<sup>17</sup> All oversight charters should therefore contain a provision calling for approval by the legislative bodies.

49. The implementation of the following recommendation is expected to enhance transparency and accountability and to strengthen the organizations' regulatory framework for investigations.

<sup>15</sup> In December 2019, UNHCR issued a policy on independent oversight that replaced the previous charter and an administrative instruction on conducting investigations. Both contain a provision for regular update.

<sup>16</sup> However, at the time of this review, the ICAO internal oversight office had no mandate for investigations except in cases of misconduct of a financial nature.

<sup>17</sup> In a few organizations, the oversight charter is replaced by an oversight policy (such as in UNHCR), or the oversight charter is a subordinate document to the oversight policy (such as in UNFPA, where the oversight policy is approved by its legislative body).

**Recommendation 1**

**The legislative bodies of United Nations system organizations should request that organizations that have not yet done so include in their internal oversight charters a provision for the periodic revision and, where necessary, update of the charters and a requirement for their endorsement by the legislative bodies. The updated charters should be submitted for endorsement by the legislative bodies by the end of 2021.**

**D. Need to strengthen investigation-specific policies and guidance material**

50. **Uneven quality of existing investigation guidelines and manuals:** All organizations, except ICAO, UPU and UNWTO, have developed and adopted investigation guidelines or manuals on the basis of the Conference of International Investigators Uniform Principles and Guidelines for Investigations from 2009. Not all organizations, however, have periodically updated their investigation guidelines or manuals, nor have they developed additional investigation-specific guidance or standard operating procedures. For instance, the United Nations Secretariat is still working with an investigation manual from 2015, UNICEF is using a manual from 2014,<sup>18</sup> UNIDO has investigation guidelines from 2012, and UNOPS and UNRWA<sup>19</sup> use investigation guidelines dating from 2010. As for the policy framework, it is equally important for investigation-specific policies and guidance material to be revised periodically and, where necessary, updated to ensure coherence and consistency with the organization's policy framework and to cover new developments that have an impact on the mandate and scope of authority of the investigation function, such as the coverage of new types of misconduct and subjects of investigations.

51. **Furthermore, the Inspector suggests that those organizations (namely ICAO, UPU and UNWTO) that do not have investigation guidelines and manuals in place yet should develop and adopt these by 2022 at the latest, on the basis of the Conference of International Investigators Uniform Principles and Guidelines of Investigations and those adopted by other United Nations system organizations. Furthermore, the organizations concerned should develop and adopt investigation-specific guidance and standard operating procedures.**

52. Many organizations have also developed standard operating procedures and other guidance material for the investigation process (such as intake procedures, evidence, interviews, reporting, computer forensics, record management, information security and data protection) and for specific types of investigations or investigation-related aspects, such as handling allegations against the organization's executive heads (in the case of WIPO and UNDP) or allegations against heads and personnel of the internal oversight and investigation offices.

53. **Consistency of the regulatory framework as a key requirement:** Some interviewees highlighted that it is important that all investigation-related material becomes a component of the organizations' regulative framework, since the tribunals would review in their judgments compliance with formal policies, rules and procedures. Hence, the consistency of all investigation-related guidelines, manuals and standard operating procedures with existing organizational rules, regulations and policies is important for the investigation and disciplinary processes alike. Furthermore, the pertinent jurisdiction of the administrative tribunals needs to be taken into account and the investigation material updated accordingly. This does not preclude the possibility that some of the investigation guidance may be "informal", since a degree of flexibility is necessary so that it can be applied on a case-by-case basis.

<sup>18</sup> JIU was informed that UNICEF was currently updating its manual, which was to be completed by the end of 2020, including the introduction of new standard operating procedures for investigations and policies at the corporate level.

<sup>19</sup> JIU was informed that UNRWA was revising its guidelines in 2020.

54. **Need for more robust implementing partner agreements:** Periodic updates and revisions are also important in view of the changing landscape in which organizations operate and deliver their mandates. For instance, the increased cooperation of many United Nations system organizations with implementing partners, in particular at the national and local levels, comes with additional risks, including fraud, corruption and other forms of misconduct such as harassment, sexual harassment and sexual exploitation and abuse committed by partner personnel. To prevent, mitigate and address those risks, including reputational risks for the organization and its partners, robust investigation clauses and provisions on implementing partner agreements are crucial.<sup>20</sup>

55. Some organizations, such as UNDP and UNHCR, have already revised and updated their implementing partner agreements and strengthened clauses and provisions on investigation. Other entities, such as the Office for the Coordination of Humanitarian Affairs, are also in the process of updating and strengthening their implementing partner agreements.

56. The implementation of the following recommendation is expected to enhance transparency and accountability and to strengthen the organizations' regulatory framework for investigations.

#### **Recommendation 2**

**The executive heads of United Nations system organizations who have not yet done so should ensure that the heads of internal oversight offices periodically review and, where necessary, update their investigation policies and guidance on the basis of new developments, the jurisdiction of the administrative tribunals, lessons learned and good practices. In doing so, due attention should be paid to ensure coherence with applicable provisions of other existing relevant rules, regulations and policies.**

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<sup>20</sup> Reference in this regard is made to JIU reports on the management of implementing partners (JIU/REP/2013/4) and fraud prevention (JIU/REP/2016/4), which contain relevant recommendations and information, including on aspects such as privileges and immunities of United Nations system organizations.

### III. Organizational arrangements for the investigation function continue to be marked by fragmentation

#### A. Organizational set-up of the investigation function

57. **The function is mostly located in the internal oversight offices:** A central aim of the present review was to assess the progress made since the 2011 report in the set-up and organizational arrangements for the investigation function. At that time, a widespread fragmentation of responsibilities for investigations was identified, which was considered a serious impediment to independent and coherent investigations.

58. The present review indicates that all JIU participating organizations, namely the United Nations Secretariat, the United Nations funds and programmes and all United Nations specialized agencies as well as IAEA, with the exception of UNAIDS,<sup>21</sup> UN-Women,<sup>22</sup> ICAO,<sup>23</sup> UPU<sup>24</sup> and UNWTO,<sup>25</sup> have established an investigation function in their respective internal oversight offices.

59. **Other providers of the function:** In ICAO,<sup>26</sup> ITU and UNWTO, the Ethics Officer is entrusted with investigation-related activities in accordance with the agencies' framework on ethics. In UPU, the internal audit activity, which is also mandated to conduct investigations, is outsourced to a private sector service provider, following a decision of the UPU legislative body in 2010. UN-Women has outsourced its investigation services to the Office of Internal Oversight Services (OIOS), while UNAIDS receives investigations services from the WHO Office of Internal Oversight Services.

60. In the United Nations Secretariat, the OIOS Investigations Division, in line with its mandate,<sup>27</sup> provides investigation services to the United Nations Secretariat and its departments and offices, including UNCTAD, UNEP, UN-Habitat, UNODC and ITC. The particularities of the authority of OIOS to investigate other types of personnel, including contingent personnel, United Nations military experts on mission, United Nations police officers and members of formed police units, is determined by the respective memorandums of understanding and other procedures in place. For instance, in the case of contingent personnel (individuals provided by a troop-contributing country and serving in the military force of a United Nations peacekeeping operation), the authority of OIOS to investigate is limited by the agreement with the troop-contributing country.<sup>28</sup>

61. **Coverage of staff and non-staff and the mandate of the investigation function:** The mandate of the consolidated investigation function extends to staff, non-staff personnel, consultants, independent contractors, personnel of implementing partners and other third-party personnel, contractors and vendors, and all other individuals and entities that have a contractual relationship with the organization concerned. It covers allegations of all types of misconduct, except in those organizations where the investigation function is fragmented and other offices, functions or bodies are mandated to conduct investigations of certain types of misconduct, as outlined below.

<sup>21</sup> UNAIDS has no internal oversight office. Oversight and investigation services are provided to UNAIDS by the WHO Office of Internal Oversight Services.

<sup>22</sup> UN-Women has an internal oversight office, the Independent Evaluation and Audit Services.

<sup>23</sup> ICAO has an internal oversight office, the Evaluation and Internal Audit Office.

<sup>24</sup> UPU has no internal oversight office.

<sup>25</sup> UNWTO has no internal oversight office.

<sup>26</sup> JIU was informed that the ICAO Council took a decision in June 2020 to establish a memorandum of understanding with OIOS of the United Nations Secretariat on outsourcing of all investigations and related activities to OIOS. As a consequence, the ICAO Framework on Ethics was revised, and the Ethics Officer's mandate for investigations discontinued and the Investigations Committee abolished.

<sup>27</sup> See General Assembly resolution 48/218 B.

<sup>28</sup> OIOS interaction with a troop-contributing country is reflected in the revised draft model memorandum of understanding (see A/61/19 (Part III)), which was endorsed by the General Assembly in its resolution 61/267 B and states that OIOS investigation activities are either complementary or secondary. Further guidance is contained in the OIOS Investigation Manual.

62. **Continued widespread fragmentation of investigation responsibilities:** While these developments can be regarded as substantial progress achieved since 2011, a closer look reveals that fragmentation still persists in many forms and at several levels. The specific form and degree of fragmentation of responsibilities for investigations varies widely among organizations, which posed a challenge for JIU in making recommendations that would suit all organizations alike. The review team therefore chose to describe the different arrangements in the respective organizations and make suggestions for each of them. This, however, is not meant to minimize the importance of having an investigation function as part of the internal oversight office in place where all investigation-related activities are consolidated (see recommendation 3 below), as already stipulated in recommendation 1 of the 2011 JIU report.

63. Annex I contains an overview of the organizational set-up of the investigation function in the JIU participating organizations.

## **B. Rationale and basic arrangements for consolidated responsibilities for investigations**

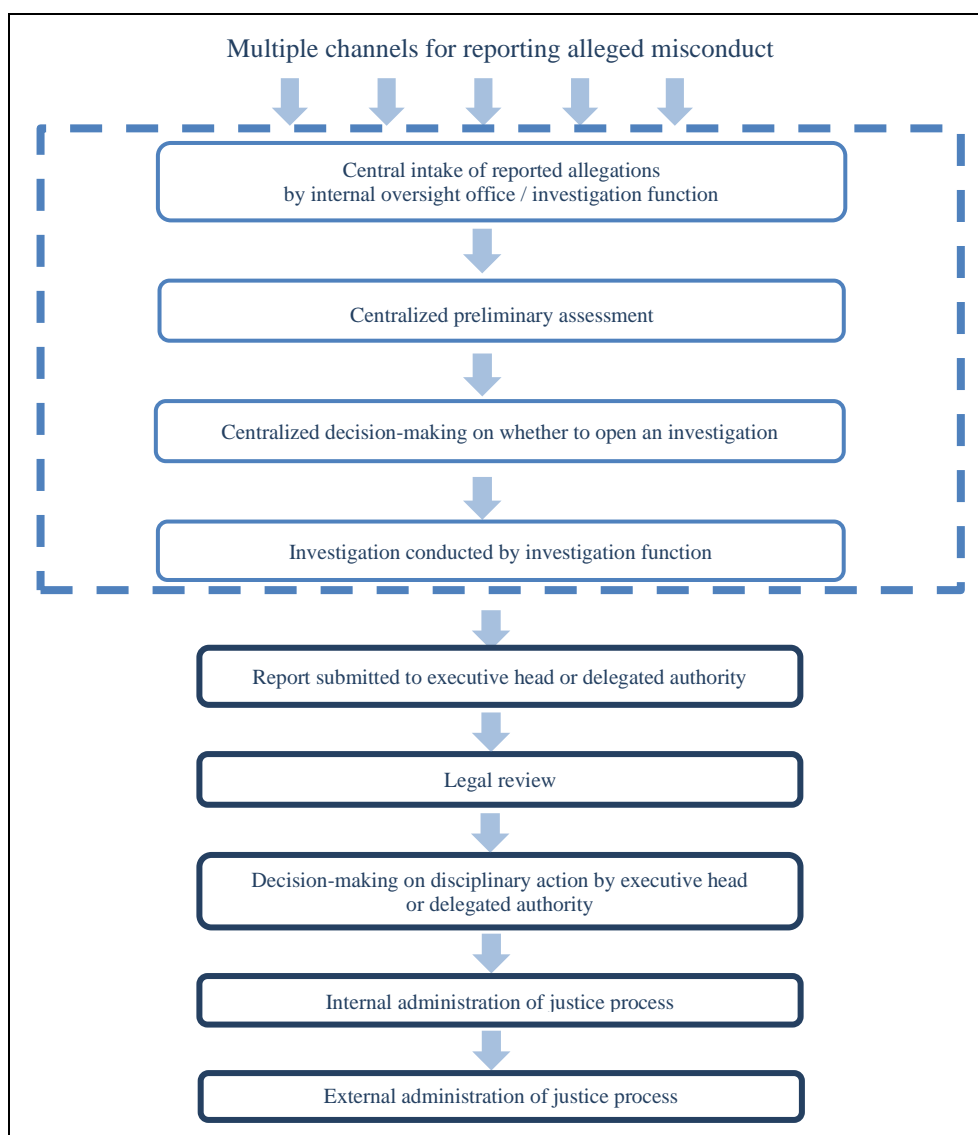
64. As outlined, the investigation function in the majority of the organizations covered by the present review forms part of the internal oversight office, thus implementing one of the main recommendations of the 2011 JIU report. Ideally, the investigation function would be responsible for receiving all reported allegations<sup>29</sup> and maintaining a central data repository for this purpose (central intake), for conducting the preliminary assessment of all reported allegations of misconduct, and, where deemed necessary, for deciding on the opening of a formal investigation and subsequently conducting the investigation, without needing prior approval by the executive head.

65. **The different steps of the process:** Figure II below depicts the consolidated responsibilities of the investigation function during the different steps or stages of the investigation process:

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<sup>29</sup> Except allegations of retaliation, as explained in paras 16 and 27.

Figure II  
**Consolidated responsibilities for investigations and related activities**



*Note:* This is the process followed in UNDP, UNFPA, UNICEF, UNHCR, WFP, the Food and Agriculture Organization of the United Nations (FAO), IAEA, the United Nations Educational, Scientific and Cultural Organization (UNESCO) and UNIDO.

66. As can be seen from the above figure, the investigation process includes various stages, which are equally important for a robust and independent investigation process. Concerns exist where the responsibility for investigations (including the key phases of the pre-investigation process) is fragmented or shared among different functions or offices.

### C. Multiple channels for reporting misconduct and the lack of a central intake mechanism

67. In most organizations, allegations of misconduct can be reported through multiple channels to the internal oversight office, the ethics office, or to the heads of other offices or functions, such as human resources.

#### 1. Need to address the lack of clarity among staff about “where to report what”

68. **Confusion created by multiple reporting channels:** While the existence of multiple channels for reporting alleged misconduct offers flexibility and thus a multitude of opportunities and choices for the affected individuals and can therefore be considered a

positive contribution to accountability and integrity, a number of interviewees pointed out that there was a widespread lack of understanding and clarity among personnel at large about where to report what. This has also been highlighted in previous JIU reports, notably the JIU report on fraud prevention, detection and response and the JIU report on whistle-blower policies. Therefore, a strong communication programme to educate staff on the multiple channels is imperative for mitigating confusion.

69. **Insufficient information and guidance to remedy the situation:** In addressing this deficiency, some organizations, such as UNDP, UNFPA, UNICEF, UNRWA, ILO, the United Nations Educational, Scientific and Cultural Organization (UNESCO) and UNAIDS have prepared information material and guidance for their personnel and partners on where and to which offices or functions different types of misconduct, unsatisfactory behaviour or grievances are to be reported. Despite progress made in some organizations, the present review confirmed that, in general, there is still insufficient clarity and understanding about the use of different reporting channels.

70. Against this background, **the Inspector wishes to reiterate recommendation 5 contained in the JIU report on whistle-blower policies (JIU/REP/2018/4), which recommended that executive heads of United Nations system organizations should develop comprehensive guidance and communication tools for all personnel on what, how, where and to whom to report misconduct or wrongdoing, including harassment and retaliation, in all the working languages of the organization.**

## 2. Need for a central intake mechanism and consolidation of all complaints at the investigation function

71. **Allegations received may thus go astray:** A challenge resulting from having multiple channels for reporting misconduct is that the investigation function may not receive allegations that have been reported to other functions. As already indicated in the JIU whistle-blower report (JIU/REP/2018/4), in most organizations the additional channels are not under any mandatory obligation to collate and report on the misconduct or wrongdoing cases reported to them in a standardized manner. As such, a centralized accounting mechanism of all misconduct or wrongdoing reported to all designated entities is not available (JIU/REP/2018/4, para.151).

72. **Earlier JIU findings still relevant:** These shortcomings have already been highlighted in the JIU report on fraud prevention, detection and response (JIU/REP/2016/4, para. 240),<sup>30</sup> in which it was noted: “In addition to creating confusion, multiple reporting venues may also lead to errors of judgment and delays when, for example, fraud allegations are referred to the wrong office. Furthermore, the absence of a single point of contact for reporting fraud cases also means that allegations will not be consistently evaluated in the first instance. Many interviewees acknowledged that clear procedures for sharing all allegations and the results of preliminary investigations/assessments with the investigation function would allow the organization to have an understanding of the range of allegations within the organization, including fraud, and how they are being addressed.” While focusing on fraud-related misconduct, *mutatis mutandis*, the same concerns exist with regard to other types of misconduct. This concern was further raised in the JIU report on whistle-blower policies (See JIU/REP/2018/4, paras. 150–152).

73. **Adverse effects on data collection and case reporting:** While some organizations have made some progress in addressing these concerns, notably the United Nations Secretariat through the adoption of an administrative instruction on unsatisfactory conduct, investigations and the disciplinary process (ST/AI/2017/1), requiring that all allegations be reported to OIOS or copied to it, the shortcomings resulting from multiple reporting channels persist in many organizations. This also explains why a number of organizations face difficulties in providing data on the total number and types of complaints and their subsequent outcomes, including investigations.

<sup>30</sup> Similar concerns have been also highlighted by other oversight reports, such as A/69/5 (Vol.I), para.145; A/70/5 (Vol. I), chap. II, para. 104.



74. **Need for a central intake mechanism:** To remedy the situation, as already suggested in the previous JIU report on fraud prevention, detection and response, there is a need to establish a central intake mechanism where all complaints are stored and processed, as already proposed in the previous JIU reports and for the reasons explained therein.<sup>31</sup>

75. **Against this background, the Inspector reiterates the earlier recommendations made in the 2016 JIU report on fraud prevention and calls on the executive heads of the United Nations system organizations to establish by the end of 2021 a central intake mechanism for all allegations in their respective internal oversight offices, if they have not yet done so.**

#### **D. Fragmentation of the responsibilities for investigations in some organizations**

76. **Shared investigation responsibility:** It has already been highlighted in the 2011 JIU report on the investigations function (JIU/REP/2011/7) that, in the organizations of the United Nations system, the responsibility for investigations was shared among many actors, resulting in a fragmentation of the function. It was therefore recommended that all investigations be consolidated in the respective internal oversight offices of organizations. The present review finds that, while considerable progress has been made, fragmentation still exists.

77. **Investigation responsibilities split across different offices and functions:** While there is comprehensive coverage of all personnel in most organizations, in some of them other offices and functions, such as human resources offices, legal offices, safety and security services, and panels or committees composed of laypersons and staff, are equally mandated to conduct investigations related to certain types of misconduct in addition to the investigation function located in the internal oversight offices.

78. In the case of the United Nations specialized agencies and IAEA, the mandate of their investigation functions as part of their internal oversight offices varies, depending on the degree of fragmentation of the responsibility for investigations. This is the case in ICAO,<sup>32</sup> ILO, IMO, ITU, WIPO and WMO, where other entities are also entitled to conduct investigations or related activities such as intake, preliminary assessment and decision-making on opening an investigation. This fragmentation corresponds mainly to certain types of misconduct. It is mostly harassment, abuse of authority, sexual harassment and sexual exploitation and abuse cases that fall under the authority of functions (such as human resources) other than the investigation function. Annex III provides an overview on the different mandates for investigations.

79. **Important associated risks:** The fact that the responsibility for investigations is shared among different actors carries many risks, such as non-professional conduct of investigations, non-respect of applicable standards, lack of independence and conflicts of interest, so that an independent, objective and impartial process cannot be assured. As already noted in the two previous JIU reports on this function in 2000 and 2011, the Inspector considers this a matter of serious concern, as it constitutes, among others, a major obstacle to the equal handling of reports of alleged misconduct and thus to the equal treatment of complainants and subjects of allegations alike. In summary, it poses an impediment to a culture of integrity.

80. **Additional risks created by decentralized intake and pre-assessment:** Of equal concern is the fragmentation of responsibilities at the pre-investigation stage. In many organizations, the intake and preliminary assessment of reports of alleged misconduct is decentralized, namely in UNOPS, UNRWA, ILO, IMO, ITU, UNWTO,<sup>33</sup> UPU,<sup>34</sup> WHO, WIPO and WMO. In these organizations, not all incoming reports of alleged misconduct are forwarded to the internal investigation function to undertake the preliminary assessment.

<sup>31</sup> JIU/REP/2016/4, para. 249.

<sup>32</sup> Until June 2020, as indicated in footnote 26 above.

<sup>33</sup> UNWTO has no internal oversight office.

<sup>34</sup> UPU has no internal oversight office.

Instead, the authority to review reported allegations and decide on further action is fragmented among different functions. In the United Nations Secretariat, OIOS reviews<sup>35</sup> all complaints but may refer the case subsequently to other offices for preliminary assessments and investigations.

81. The fact that, in several organizations, the internal oversight office/ investigation function is not mandated to receive all reports of alleged misconduct and to undertake the preliminary assessment jeopardizes the equal treatment of all such reports through a professional, fair and impartial handling of allegations, even if the investigations themselves may be conducted by one function. There is also ambiguity as to which guidance and standards are to be followed by these other offices when conducting the preliminary assessment. Furthermore, the absence of a central recording of all allegations prevents having a clear picture of the overall situation regarding reports of alleged misconduct and prioritizing cases on the basis of a uniform set of criteria.

82. For the above reasons, the Inspector considers this lack of coherence and consistency at the pre-investigation stage as serious a concern as those related to the more “downstream” fragmentation of the responsibility to conduct the actual investigations.

83. **Detailed findings for each category of organization:** The following sections present the current state of fragmentation of the responsibility for investigations, including at the stages of intake and pre-assessment of allegations of misconduct and decision-making on whether or not to conduct an investigation.

# **1. Case of the United Nations Secretariat (including UNCTAD, UNEP, UN-Habitat, UNODC and ITC)**

## **(a) Situation after the adoption of the administrative instruction on unsatisfactory conduct, investigations and the disciplinary process (ST/AI/2017/1)**

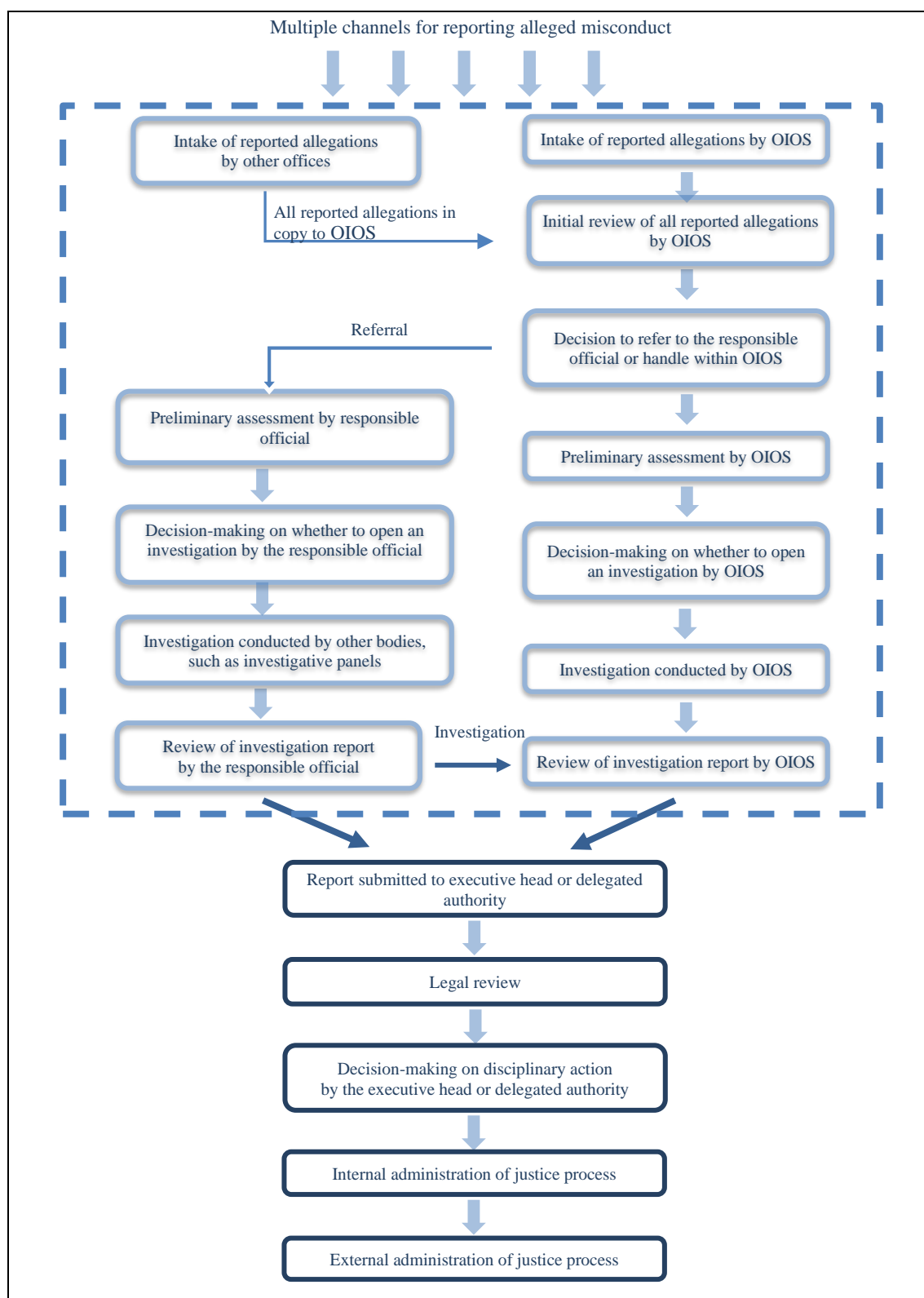
84. **Strong role of OIOS:** In accordance with the provisions outlined in the administrative instruction and in the Secretary-General’s bulletin on the prohibition of discrimination, harassment, including sexual harassment, and abuse of authority (ST/SGB/2008/5), as well as another bulletin on the same subject issued on 10 September 2019 (ST/SGB/2019/8), while OIOS is the consolidated investigation function for the United Nations Secretariat, investigations as well as preliminary assessments can be conducted by offices other than OIOS. With the issuance of the administrative instruction, the United Nations Secretariat updated its intake procedures whereby all allegations are to be copied to and reviewed – though not preliminarily assessed – by OIOS. The latter thus has the ultimate authority to decide which case assessments it will take on itself and which it considers better handled by other offices and functions, that is, by the so-called responsible official, who then conducts the preliminary assessment to determine whether an investigation is warranted.

85. OIOS, however, retains the ultimate authority to decide which cases it will consider. It may also decide at any time that a case it has previously referred to other offices and functions is better handled by it. OIOS is copied on all investigation reports prepared by other offices prior to the submission to the office that is responsible for deciding on further actions, such as disciplinary or other measures. The provisions outlined above are intended to ensure that all allegations are centrally recorded and initially reviewed by the consolidated investigation function and that, despite the fragmentation of responsibility for investigations, adequate oversight of the process is provided.

86. The following figure presents the current situation of investigation-related responsibilities in the United Nations Secretariat:

<sup>35</sup> A review by OIOS does not constitute a full preliminary assessment of allegations.

Figure III  
**Responsibilities for investigations and related activities in the United Nations Secretariat**



87. **Two categories of misconduct:** Furthermore, in the United Nations Secretariat, misconduct cases are classified into two broad categories, category I (serious) and category II (routine). Category I includes serious or complex fraud or criminal activity, sexual exploitation and abuse, prohibited conduct by senior staff members, conflict of interest, and waste of substantial resources. Category II includes personnel matters, traffic-related inquiries, simple thefts, contract disputes, office management disputes and basic misuse of

equipment by staff.<sup>36</sup> The distinction between categories I and II is used by OIOS to guide its decision on whether to keep the case or to refer it to another responsible official. Since 2019, on the basis of an internal decision, all allegations related to sexual harassment and sexual exploitation and abuse are handled by OIOS only.

88. **The role of investigative panels:** If a complaint is not handled by OIOS and the responsible official decides to initiate an investigation on the basis of the outcomes of the preliminary assessment, the responsible official appoints an investigative panel or an investigating entity.

89. The investigative panels (fact-finding panels) are not staffed by professional investigators but by staff members who have received investigation training in line with the administrative instruction, usually a five-day training course delivered by the OIOS Investigations Division and the Office of Human Resources Administrative Law Division. When setting up an investigative panel, the responsible official normally appoints at least two individuals who have been trained or are experienced in conducting workplace investigations (ST/AI/2017/1, para. 6.4).

90. **Other investigative entities:** In accordance with paragraph 6.3 of the administrative instruction, the responsible official can also appoint an investigating entity to conduct the investigation, which in practice is the Security and Safety Services of the Department of Safety and Security, which investigate minor cases such as petty theft, traffic incidents or misuse of equipment. There are Special Investigation Units within the Security and Safety Services in field missions, with mission-based investigators organized in small teams. The Units have wide investigative responsibilities that include, but are not limited to, minor (or Category II) misconduct.

91. The Department of Management Strategy, Policy and Compliance Office of Human Resources at New York and the Human Resources Management Service at the United Nations Office at Geneva, the United Nations Office at Nairobi and the United Nations Office at Vienna provide substantive support to the heads of entities of departments and offices such as UNCTAD, UNEP, UN-Habitat, UNODC, ITC and other client offices under service agreements for matters related to conduct and discipline. The Department of Management Strategy, Policy and Compliance Office of Human Resources and the Human Resources Management Service advise the heads of entities on conduct and discipline matters generally, including on whether to initiate an investigation into some matters (through a preliminary assessment), and by providing support to establish investigation panels. They also advise on appropriate action to take upon receipt of a complaint, provide procedural and technical advice to investigation panels, and advise on the follow-up to be given to investigation reports (referral for disciplinary action, managerial or administrative action, or closure).

(b) *Problems resulting from the fragmentation of responsibilities*

92. Since 2011, the situation has considerably improved in the United Nations Secretariat, in particular with regard to further centralizing the intake of reports of alleged misconduct and the oversight and guidance provided by OIOS throughout the process (see also A/73/324 (Part I), para. 10). Nevertheless, some key concerns persist.

93. **The independence, impartiality and objectivity of the investigations are not assured:** The investigating entities outside OIOS, such as human resources offices, heads of offices or panels composed of staff from various departments, are not composed of professional investigators. They also do not enjoy the same degree of structural and organizational independence as does OIOS.<sup>37</sup> Allowing management or panel members from various managerial functions to conduct the preliminary assessments and investigations also poses significant risks of actual or perceived conflict of interest.

94. **Negative consequences in terms of quality, accountability and trust:** As highlighted in previous JIU and other oversight reports, the Inspector is of the view that the involvement of non-professional investigators and layman panels continues to have a

<sup>36</sup> See the OIOS Investigation Manual.

<sup>37</sup> As stipulated in the General Assembly resolution establishing OIOS.

negative impact on the quality of the investigation, including compliance with applicable investigation or due process standards, despite more and improved training of panel members (see, for example, JIU/REP/2016/4). This can negatively influence the ultimate outcome of the process subsequent to investigation, such as the imposition of disciplinary measures, leading to a deficit in accountability in certain areas of the organization. This in turn may explain the limited trust among staff at large in the investigation function and the processes to address misconduct.

95. **Shortage of available investigation capacity:** Other challenges are related to capacity when investigations are to be conducted by the responsible official, such as human resources officials or investigation panels, especially when dealing with more complex cases that require technical investigative skills for which they are not equipped. Another issue is the limited number of staff who are willing and available to participate in panels under the administrative instruction ST/AI/2017/1 and who have the requisite experience and knowledge.

96. **Persisting guidance lacunae:** For the preliminary assessments and investigations conducted outside OIOS, there are only limited guidance documents and provisions available, mainly the aforementioned administrative instruction (ST/AI/2017/1) and related administrative issuances. The policies and standard operating procedures elaborated by OIOS, including its investigation manual and other guidance, such as guidance on gathering evidence and conducting interviews, are not directly applicable. These lacunae are problematic for both the investigation and the preliminary assessment process, as they impede equal treatment of cases and the coherent application of standards. It should be noted, however, that the Office of Human Resources in cooperation with OIOS has developed a detailed toolkit to guide panel members acting under the Secretary-General's bulletin on addressing discrimination, harassment, including sexual harassment, and abuse of authority (ST/SGB/2019/8) together with templates.

(c) *Pros and cons of consolidation vs. decentralization of the conduct of investigations*

97. **Hoped-for benefits of the current decentralized model:** The United Nations Secretariat, in adopting the process set out in the aforementioned administrative instruction (ST/AI/2017/1), opted for a model by which other offices or functions are mandated to conduct investigations of cases referred to them after a first review by OIOS. Notwithstanding the serious concerns about this arrangement, there are also reasons to favour this model.

98. **Cost considerations:** In the context of discussions within the United Nations Representatives of Investigative Services, some interviewees noted that cases of low risk and minor cases in more "routine" categories of misconduct, such as petty theft, assault, unauthorized outside activities and traffic offences might be better handled by other entities, namely the Security and Safety Services, heads of offices and heads of missions, particularly since Security and Safety Services had staff with substantive investigation experience or experience in law enforcement. It would thus not be cost-efficient to charge OIOS with "lower-level" investigations in a highly decentralized organization such as the United Nations Secretariat. OIOS should rather focus on high-risk and complex cases of serious misconduct. It was also noted that the consolidation of all investigations and related activities in OIOS would entail significant resource implications. It was estimated that the additional resource requirements would be about \$4 million per annum, corresponding to about 25 investigator posts in the event of such a consolidation.

99. **Investigation panels can serve their purpose if properly trained:** As training of members of investigation panels is mandatory according to the administrative instruction (ST/AI/2017/1), the situation relating to this specific aspect has improved to some extent since 2011. In this context, the United Nations Board of Auditors recommended "that the Secretariat assess the capacity available in various entities to conduct investigations which measure up to the professionalized system of administration of justice, and, wherever needed, initiate steps for building and enhancing such capacity" (A/73/5 (Vol. I), para. 332). The Inspector concurs with the recommendation.

100. **Perceived practical shortcomings of the present model:** OIOS does not communicate the reasons for which reports of alleged misconduct are referred to the head of the entity or the responsible official. Interviewees indicated that it would be useful if OIOS provided further background as well as the rationale for referring cases, which would foster coherence across the Secretariat. There seems to also be a lack of consistency in what should be reported to OIOS after the case has been referred to another responsible official. Furthermore, it is not fully clear what quality assurance, guidance or oversight role OIOS should play under the procedures set out in the administrative instruction ST/AI/2017/1 and what that role entails exactly. In addition, some considered that the current practice of referring all reported allegations to OIOS could cause delays in the initiation of fact-finding activities at decentralized offices and field missions.

(d) *Conclusions*

101. **On balance, centralizing all investigations within OIOS appears preferable:** In view of the various concerns expressed above, and despite the arguments in favour of the fragmentation of investigation responsibilities, the Inspector believes that all concerned are likely to benefit from a more professional and thorough handling of all allegations and any subsequent investigations through a professional and independent investigation function consolidated within the internal oversight office.

102. **Therefore, in the United Nations Secretariat all responsibilities for investigations and related activities should be consolidated within OIOS, as already recommended by JIU in 2011. Reference is made to recommendation 3.**

103. **As a step toward doing so and taking into account the existing particularities of the United Nations Secretariat, the Inspector suggests conducting an analysis of the implications of such a consolidation within OIOS. The assessment should include important aspects such as independence, impartiality and objectivity of investigations. It should also include a cost-benefit analysis and an estimation of the additional resource requirements for OIOS against related efficiency and cost savings that result for other offices and functions. The findings of that assessment should be made available to the General Assembly.**

104. **As an interim measure, the Inspector suggests that procedures and guidance for investigations and preliminary assessments conducted by offices or functions other than OIOS in accordance with the aforementioned administrative instruction (ST/AI/2017/1) and the two aforementioned Secretary-General's bulletins (ST/SGB/2008/5 and ST/SGB/2019/8) be developed, as necessary, including clear criteria for the preliminary assessment of allegations and clear provisions for preventing conflict of interest situations.**

105. **For the time being, OIOS should provide quality assurance and guidance for the investigations conducted by other offices or functions, so as to ensure compliance with relevant investigation policies and standards and that the processes meet all applicable United Nations investigation standards, including on due process, as well as other requirements set out by the United Nations Appeals Tribunal in its jurisdiction.**

2. **Fragmentation is not a major issue in the United Nations funds and programmes**

106. Fragmentation of responsibilities for investigations and related activities is not a matter of concern in the United Nations funds and programmes, except in UNRWA and UNOPS. For further details, see annexes I and III.

107. **Situation at UNRWA:** As outlined in the applicable policies, in addition to the UNRWA Department of Internal Oversight Services that conducts centralized investigations, field and department directors and the Commissioner-General are all entitled to initiate and conduct decentralized investigations. The responsibility for investigation activities is thus fragmented at the intake, preliminary assessment and investigation stages.

108. **Role of the Department of Internal Oversight Services vs. various intake committees:** With regard to the pre-assessment of allegations, there are intake committees established both at the Department of Internal Oversight Services and at field offices that

recommend a course of action to the authorized decision maker. However, all reports of alleged misconduct that have been received by functions other than the Department must be forwarded to the latter. In accordance with Organizational Directive No. 14, the Department maintains a confidential registry of all misconduct allegations.

109. The Department of Internal Oversight Services, besides conducting centralized investigations into misconduct of UNRWA staff, is also responsible for providing technical advice, guidance and training to field offices and the Human Resources Department at headquarters, in the conduct of decentralized investigations. The Department has established the practice that one Department investigator participates in each field intake committee, and this has been successfully implemented as from 2016.

110. **Drawbacks of the present model and possible alternatives:** The Inspector considers this a good first step towards achieving a more consistent handling of allegations. Its impact, however, is limited by the merely advisory nature of the intake committees. Hence, full consistency in the handling of allegations can still not be assured. Therefore, the Department of Internal Oversight Services noted that it would continue its dialogue with management to explore alternative models for the investigation function, including centralizing some (such as intake) or all of the responsibilities in the Department, or at least significantly strengthening its ability to oversee decentralized investigations conducted in the field.<sup>38</sup> As a result, in 2020 UNRWA started the process of establishing a central intake unit within the Department to conduct the preliminary assessment of all allegations.

111. **Situation at UNOPS:** At UNOPS, on the basis of its Operational Instruction<sup>39</sup> concerning investigations and measures relating to misconduct allegations against UNOPS personnel, the Director of the People and Change Group<sup>40</sup> determines the appropriate follow-up regarding allegations related to the UNOPS policy on the prohibition of discrimination, harassment, including sexual harassment, and abuse of authority. If an investigation is deemed necessary, the case is referred by the People and Change Group to the UNOPS Internal Audit and Investigations Group for investigation. In the view of the Inspector, this fragmentation constitutes a major risk to integrity and accountability, for the reasons explained before, since management functions are not independent and likely subject to conflict of interest. Therefore, all investigations and related activities should be consolidated within the Internal Audit and Investigations Group as the sole independent and professional function in UNOPS with a mandate for investigations.

112. **For the reasons explained above, all responsibilities for investigations and related activities (that is, preliminary assessment and the decision to open an investigation) should be consolidated within the investigation function in UNOPS and UNRWA. Reference is therefore made to recommendation 3 below.**

### 3. Notable degree of fragmentation in the specialized agencies

113. **Fragmented responsibilities are prevalent:** Fragmentation of responsibilities for investigation and related activities exists in a number of United Nations specialized agencies (ICAO,<sup>41</sup> ILO, IMO, ITU, UPU, UNWTO, WHO, WIPO and WMO<sup>42</sup>), where various other offices and functions, such as human resources offices, ethics offices and panels or committees composed of laypersons or staff, are mandated to conduct investigations or related activities, such as intake and preliminary assessment, with regard to certain types of misconduct.

114. Figures IV and V depict this fragmentation.

<sup>38</sup> Department of Internal Oversight Services, annual report 2018, paras. 38 and 41.

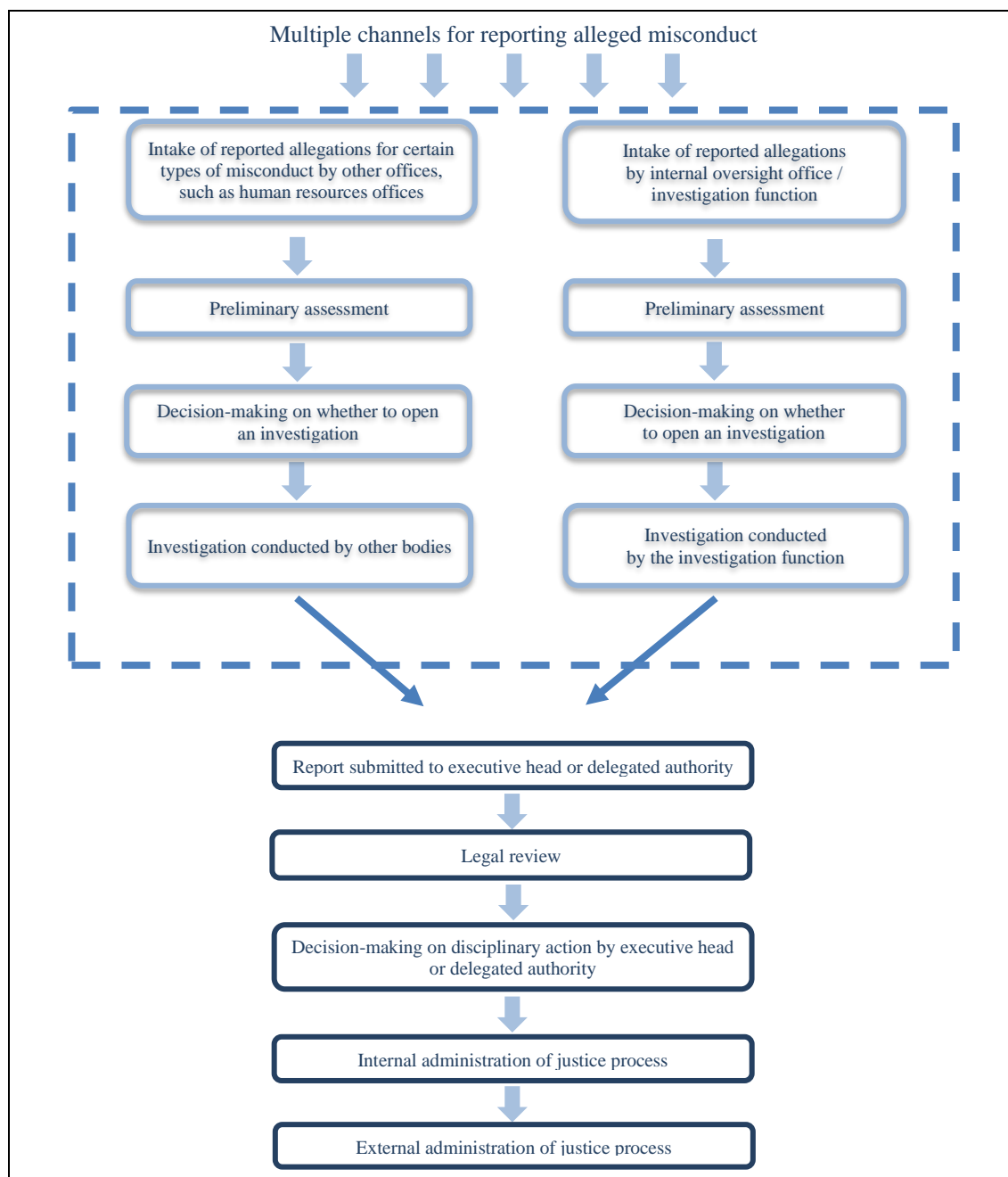
<sup>39</sup> Ref. OI.IAIG.2018.01.

<sup>40</sup> The People and Change Group corresponds to the human resources management functions of other organizations.

<sup>41</sup> Until June 2020, as indicated in footnote 26 above.

<sup>42</sup> JIU was informed that the fragmentation ended in January 2020.

Figure IV

**Fragmented responsibilities for investigations and related activities**

*Note:* This is the process followed in UNRWA, ILO, IMO and ITU.

115. **Situation at ILO:** ILO provides a valid example of the fragmentation of responsibility for investigation-related activities. As outlined in article 13.4 of the ILO staff regulations, its Human Resources Development Department is responsible for harassment and sexual harassment grievances, including related investigations. This arrangement is the result of a collective agreement between the ILO administration and the ILO staff union. This agreement defines the policy and process, such as that investigations are conducted by external independent investigators engaged by the Human Resources Development Department who are chosen from a pool of investigators that has been previously agreed with the ILO staff union. Any changes to this binding arrangement would require renegotiations with and approval by the ILO staff union.

116. **Role of the ILO Committee on Accountability:** While the ILO internal oversight office is responsible for the conduct of investigation activities concerning allegations of



fraud, presumptive fraud or attempted fraud, or corruptive or collusive practices,<sup>43</sup> another mandate for investigations lies with the ILO Committee on Accountability as outlined in rule 13.30 (a) of the ILO Financial Rules. This rule states: “The Treasurer shall refer to the Committee on Accountability appropriate cases of fraud, presumption of fraud and attempted fraud, as well as of dishonesty, negligence or disregard of established Office procedures or directives which resulted or could have resulted in financial or other loss to the Office or damage to its property. The Committee’s function shall include establishing the facts; fixing the responsibility for the loss, if any; making, where applicable, recommendations relating to reimbursement; referral to the unit responsible for disciplinary matters; and authorizing the writing-off of the loss concerned.” In practice, however, the Committee on Accountability relies on the fact-finding investigation of the ILO Internal Oversight Office.

**117. Situation at ICAO prior to June 2020:** In June 2018, the ICAO Council decided to create a new position of Chief Investigator and to establish the Investigations Committee. The ICAO Evaluation and Internal Audit Office had no role in investigations and related activities. In accordance with the former ICAO Framework on Ethics, alleged misconduct was to be reported to the Ethics Officer, who was entrusted to conduct a preliminary review for submission to the Investigations Committee for decision-making on opening an investigation. As indicated in the JIU review of management and administration in ICAO (JIU/REP/2019/1), the arrangements in ICAO differed from good practices in other United Nations system organizations, where investigations are part of the internal oversight function, which makes independent decisions in line with professional standards.

**118. ICAO Framework on Ethics revised in June 2020:** JIU was informed that the ICAO Council took a decision in June 2020 to establish a memorandum of understanding with OIOS of the United Nations Secretariat on outsourcing of all investigations and related activities to OIOS. As a consequence, the ICAO Framework on Ethics was revised and the Ethics Officer’s mandate for investigation discontinued and the Investigations Committee abolished.

**119. Situation at IMO:** At IMO, its policy and procedures for investigations of alleged breaches of the IMO policy on the right to work in a harassment-free environment places the responsibility for investigations of allegations of discrimination, harassment, including sexual harassment, and abuse of authority on the Human Resources Services.<sup>44</sup> If a formal fact-finding investigation is warranted, the Human Resources Services appoints a panel of at least two individuals from IMO staff who have been trained in investigating such types of prohibited misconduct. Such training or refresher training, however, does not take place regularly.

**120. Situation at ITU:** At ITU, the responsibility for investigations is fragmented at several levels. The recently issued investigation guidelines and the policy against fraud, corruption and other proscribed practices (both issued on 2 May 2019) stipulate that all related reported allegations should be forwarded to the Ethics Officer, who registers the reports, performs the preliminary assessment to determine whether the allegations are credible and makes a recommendation to the Secretary-General for further action, including whether to assign the case to the internal oversight office or another investigative body.

**121. ITU commissions of inquiry:** Allegations under the ITU policy on harassment and abuse of authority are forwarded to the Secretary-General, who, after assessment, may set up an internal commission of inquiry to conduct formal investigations. Furthermore, in accordance with the ITU policy for the protection of staff against retaliation for the reporting of misconduct, in credible cases of retaliation or threat of retaliation, the Secretary-General will appoint an investigator after the Ethics Officer has undertaken the preliminary assessment of the allegation.

**122. The role of internal oversight in ITU is seriously compromised:** As a result, the authority of the ITU internal oversight office is even more limited than in comparable organizations, given the mandate of the Ethics Officer both to serve as the central intake point and to perform the preliminary assessment, except in cases of harassment. Furthermore, the

<sup>43</sup> In accordance with the ILO Investigation Charter (GB.326/PFA/9(Rev.).

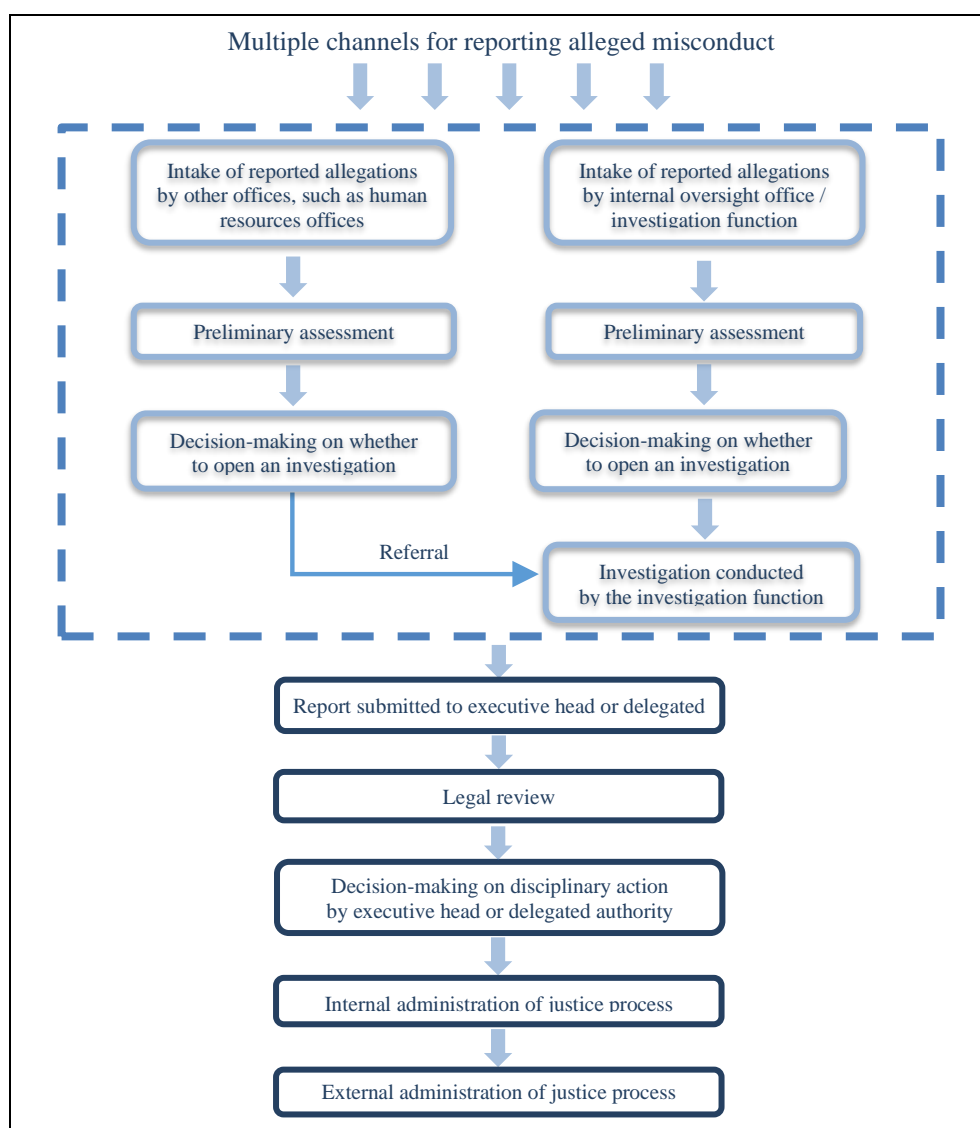
<sup>44</sup> As stated in appendix E to the Staff Rules.

mandate to conduct investigations is limited to allegations of fraud and other proscribed practices. In all cases, the opening of an investigation requires the approval of the executive head, who may, upon the recommendation of the Ethics Officer, also appoint another investigative body. This constitutes a further serious restriction of the independence of the internal oversight office.

123. **An anomalous situation:** The current set-up in ITU differs from the good practices in other United Nations system organizations and is also not in line with previous JIU recommendations. Typically, investigations and related activities are part of the mandate of the internal oversight function, notably because this function is bound by a recognized professional framework where independent decisions are made in line with professional standards and are subject to quality assurance and review processes, and where the respective authorities and reporting lines to senior management and the legislative bodies are clear and well established to safeguard the independence of the function.<sup>45</sup>

Figure V

**Fragmented responsibilities for pre-investigation related activities**



*Note:* This is the process followed in UNOPS, WHO and WIPO.

<sup>45</sup> JIU was informed that the ITU Council in April 2020 discussed a proposal for creation and funding of a new investigation function through the creation of a dedicated position at the P.4 or P.5 level to be placed in the office of the Secretary-General and under his supervision (C20/60-E). A decision was postponed to the next physical meeting of the ITU Council.

124. **Situation at WHO:** At WHO, while the responsibility for conducting investigations is centralized with the WHO Office of Internal Oversight Services, there is fragmentation at the intake and preliminary assessment stages. The Office of Compliance and Risk Management and Ethics not only manages the organization's whistle-blower hotline but is also entrusted (along with the WHO Office of Internal Oversight Services) to receive allegations of misconduct, undertake the preliminary assessment and decide on the necessity of conducting an investigation. It then refers these cases to the WHO Office of Internal Oversight Services for the actual investigation.

125. **Situation at WIPO:** At WIPO, in accordance with staff regulation 11.4 and staff rule 11.4.1, allegations of discrimination and workplace harassment are reviewed by the Director-General (or delegated authority), and in cases where the Director-General determines that an investigation is required, it is conducted by the investigation function of the Internal Oversight Division.

126. **Situation at WMO:** At WMO, until January 2020, the Joint Grievance Panel, which had been established before the internal oversight office was created, had the mandate to conduct investigations on the basis of chapter 4 of the Standing Instructions related to the prevention and resolution of harassment, including sexual harassment. All respective allegations were to be reported to the Panel, which had the authority to conduct investigations and send its findings and recommendations to the Secretary-General. The Joint Grievance Panel was dissolved in January 2020, when WMO joined the United Nations System of Administration of Justice, including the United Nations Dispute Tribunal, the United Nations Appeals Tribunal, the Office of the United Nations Ombudsman and Mediation Services and the Office of Staff Legal Assistance.

127. **Conclusion:** The fragmentation of the responsibility for investigation-related activities in the specialized agencies shows that, where fragmentation exists, it is mostly related to allegations of harassment, sexual harassment and abuse of authority. The preliminary assessment and, where necessary, the related investigations fall under the responsibility of the human resources function, except at WIPO and ITU.

128. **Need to consolidate all investigations in the internal oversight offices:** For reasons explained above, such as the lack of independence and objectivity, conflict of interest, and the risk associated with non-professional investigators conducting investigations, the fragmentation of responsibilities for investigations and related activities constitutes a major risk to integrity and accountability. Therefore, the Inspector considers recommendation 1 of the previous JIU report on the investigation function still pertinent, as the findings of this review confirm the need to consolidate all investigations in the internal oversight entity of each organization.

129. The implementation of the following recommendation is expected to strengthen the investigation function and enhance transparency, accountability and integrity.

### **Recommendation 3**

**The legislative bodies of United Nations system organizations should request that organizations that have not yet done so consolidate by the end of 2022 all investigations and related activities (namely intake, preliminary assessment and the decision to open an investigation), irrespective of the type of misconduct, in the internal oversight office of each organization.**

## **E. United Nations agencies that face specific challenges such as lack of internal oversight in-house capacity and expertise**

130. Two of the United Nations specialized agencies (UPU and UNWTO) do not have an internal oversight office, nor an internal investigation function.

131. **The situation at UNWTO:** UNWTO has no internal oversight unit (and hence neither an audit nor an investigation function), although this is foreseen in its internal oversight charter. The charter was approved by its legislative body in 2010, while the required funding

(for three staff positions)<sup>46</sup> was not. Alleged irregularities are brought to the attention of the in-house Ethics Function. The Ethics Function was first established in 2013 by decision of the legislative body, subsequently externalized to another United Nations system organization, and at a later stage performed by a retired UNWTO staff member until April 2018.

132. **The role of the UNWTO Ethics Function:** At that particular time, the UNWTO Secretary-General decided to internalize the Ethics Function in order to strengthen internal governance at UNWTO. In addition to the standard functions as defined by JIU, the UNWTO Ethics Function has other responsibilities as agreed by the legislative body. These entail receiving complaints of unethical conduct, suggesting to management the best approach for handling cases, using the ethics hotline to receive all reports or complaints of misconduct with appropriate referral, and assisting in the identification of suitable investigators in cases that require an investigation. One additional function was added by the legislative body in 2018, authorizing the Ethics Officer to conduct an initial consideration of complaints concerning allegations of misconduct against the executive head of the organization, with a view to recommending actions as appropriate. If warranted, investigations are then handled by professional external investigators hired for such purposes.

133. **Agreement with OIOS under discussion:** An external review commissioned by the Secretary-General of the organization in 2018 recommended the long-term establishment of an internal oversight function for audits and investigations. UNWTO informed JIU that, given its limited resources, it had started negotiations with OIOS on the conclusion of two agreements, one for the provision of audits and one for investigation services. A memorandum of understanding with OIOS on the provision of audit services was signed in December 2019.

134. **The Inspector concurs with the view that the establishment of an internal oversight function and the related resource requirements, particularly in terms of staff posts, does not seem commensurate with the size of UNWTO, given its revenue and number of personnel. Therefore, the conclusion of a memorandum of understanding for investigations with OIOS or a similar body of another United Nations system organization would seem to offer an appropriate solution to ensure independence and the coherent and professional handling of all allegations and investigations in line with United Nations system standards and practices. It would strengthen the UNWTO system of internal control and foster organizational and individual accountability and integrity. Consequently, the mandate of the Ethics Officer for investigations should be discontinued.**

135. **The situation at UPU:** At UPU, the internal audit function was outsourced to a private sector service provider following a decision of the UPU legislative body in 2010. The private sector provider is selected by a formal tendering process and has a contract with the organization for a non-renewable mandate of six years. According to the UPU Charter of internal auditing, the mandate of the internal audit provider includes investigating cases of alleged wrongdoing as per the relevant UPU regulatory frameworks and handling allegations referred to it by the responsible officials, such as the Director-General, the Director of Human Resources and the Ethics Officer.<sup>47</sup>

136. **Outsourcing of investigations to a private sector service provider:** For the conduct of investigations, UPU is billed by the service provider on a case-by-case basis. Furthermore, in accordance with the UPU regulatory framework, the investigation unit of another United Nations system organization, such as OIOS, could also be entrusted with conducting a fact-finding investigation. UPU informed JIU that, in accordance with its mandate and procedures, its disciplinary committee could also conduct investigations. The review found, however, that the investigation mandate of the disciplinary committee was not explicitly spelled out in the applicable staff regulations and rules or relevant policies.

137. **Pros and cons of such outsourcing to a private sector:** The Inspector sees some merit in the outsourcing of the internal oversight functions to a private sector service provider

<sup>46</sup> As recommended in JIU/REP/2009/1.

<sup>47</sup> UPU has outsourced the ethics function to a private sector service provider.

as an alternative for organizations with limited annual revenue and number of personnel.<sup>48</sup> With regard to investigations, however, the question is whether a service provider from the private sector fulfils the necessary requirements of independence that are crucial for investigations and whether it can ensure the coherent and professional handling of allegations and investigations in line with United Nations system standards and practices.

138. **Key concerns about independence:** The most crucial impediment, however, is that the external service provider does not receive and assess all complaints and cannot subsequently initiate investigations without prior consent from the executive head, as the contract does not foresee the provision of services other than those previously agreed upon with the organization and specifically budgeted for a given year. In the view of the Inspector, this example illustrates well the shortcomings of such arrangements for investigations with a service provider from the private sector and does not make it a viable option.

139. **To remedy the situation in the longer term, the Inspector suggests that UPU discontinue its relationship with the external service provider in the area of investigations and establish a memorandum of understanding with the oversight or investigation function of another United Nations system organization. This memorandum of understanding should include a provision for a direct reporting line for all complainants to the outsourced investigation function that would undertake the preliminary assessment of allegations and have the authority to decide whether or not to open investigations.**<sup>49</sup> Such memorandums of understanding are usually concluded on a cost-recovery basis for a certain number of cases.

## F. Professionalization of the investigation function

140. **Professional competence of investigators as a decisive factor:** The degree of progress made in this regard since 2000 was already raised as an issue in the 2011 JIU report. The competence of investigators was regarded as closely linked to the organizations' capacity to conduct investigations. Consideration was therefore given not only to how many investigation units had been established within the internal oversight offices, but also to whether these were staffed with professional investigators, how many investigator posts had been created and what the minimum job requirements were.

141. **No progress made in six organizations since 2011:** The present review also looked at the progress made since 2011, when six<sup>50</sup> out of the 21 organizations reviewed had no professional investigator posts. The exercise revealed that, with regard to the six organizations concerned, no progress had been made since then, although IMO, ITU and WMO<sup>51</sup> had an investigation function or mandate for investigations as part of their internal oversight and audit offices. None of these, however, were staffed with professional investigators at the time of this review.

142. **Expanded professional capacity:** By contrast, the majority of the other organizations reviewed have established within their internal oversight offices dedicated investigation units, sections or divisions that are staffed with professional investigators.<sup>52</sup> These are mostly organizations with large operational activities and a strong regional and field presence. Other organizations have established investigator posts as part of the internal oversight offices.<sup>53</sup>

<sup>48</sup> Such as UNWTO and UPU, which as at 2018 had an annual revenue of around \$25.9 million and \$75.8 million respectively and a total number of personnel of around 140 and 270 respectively.

<sup>49</sup> The arrangements between ICAO and OIOS for investigations and related activities could serve as a model.

<sup>50</sup> ICAO, UPU, ITU, WMO, IMO and UNWTO. UPU and UNWTO have neither an internal oversight office nor an internal investigation function.

<sup>51</sup> JIU was informed that WMO intends to create a post of internal oversight officer with the tentative responsibility for both investigations and audits.

<sup>52</sup> The United Nations Secretariat, UNDP, UNHCR, UNICEF, UNRWA, WFP, FAO, IAEA, ILO, UNESCO, UNIDO and WIPO.

<sup>53</sup> UNFPA, UNOPS and WHO.

A few organizations<sup>54</sup> have also established additional investigation units or posts at locations other than headquarters.

143. **Different skills required for auditors and investigators:** The 2011 JIU report highlighted the fact that there were important differences between the roles of investigator and auditor and that the training for each was different. The skill set for investigators in international organizations is normally acquired through law enforcement experience or a legal expertise acquired as a practising lawyer or prosecutor. The need for the investigation function to be staffed and supervised or managed by professionally qualified investigators was acknowledged. Much progress has been made in defining the necessary skill sets and competencies for professional investigators and developing respective job descriptions, which are broadly used by organizations. Furthermore, investigation staff receive professional training on an ad hoc and needs basis to further improve their investigation skills. These measures have contributed to a professionalization of the investigation function. **Building on the progress made, the Inspector recommends that organizations continue their efforts to further enhance the professionalization of their investigation staff, including in areas of sexual harassment and sexual exploitation and abuse investigations and forensic investigations, and take into account relevant guidance of the United Nations Representatives of Investigative Services and other recognized professional networks and bodies, such as the Association of Certified Fraud Examiners and the Conference of International Investigators.**

144. **Professional investigators still in too short supply:** Against this background, the fact that a few organizations still do not employ professional investigators must be considered a clear shortcoming that affects both accountability and integrity.

145. **Shared investigations as a possible alternative for a few organizations.** Already at the time of the previous report, the Inspectors believed it difficult to justify an investigative capacity for very few organizations. The Inspectors therefore suggested to create joint or shared investigations or, alternatively, receive investigation services from another organization. Suggestions on how UNWTO and UPU may improve their system for investigations have been made in section III.E of the present report. With regard to ITU, the Inspector welcomes its intention to create a post for a professional investigator and suggests consolidating all investigation-related activities within the internal oversight office.

146. For the remaining two organizations with no professional investigators (namely, IMO and WMO), the Inspector acknowledges the challenges the two organizations may face in creating professional investigator positions, given the volume of their budgets and number of personnel.<sup>55</sup>

147. **The Inspector, therefore, recommends that the internal oversight offices of the two organizations mentioned above be entitled to outsource investigations and related activities to the oversight or investigation function of other United Nations system organizations, or, if no agreement with another United Nations system organization is possible, to use on a case-by-case basis the services of a professional investigation firm. In this context, the Inspector considers unconvincing the reservations expressed by some interviewees that the oversight or investigation functions of other United Nations system organizations do not understand the mandate and internal proceedings and other particularities of another organization, since good examples of outsourcing prove the opposite, such as in UN-Women and ICAO.**

<sup>54</sup> The United Nations Secretariat, UNHCR and UNICEF.

<sup>55</sup> As at 2018, IMO had an annual revenue of \$77.2 million and 410 personnel (staff and non-staff), and WMO had an annual revenue of \$89.6 million and 405 personnel (staff and non-staff).

## G. Investigation mandate of the Joint Inspection Unit

148. **The JIU Statute accords it a system-wide investigation mandate:** Since, for obvious reasons, JIU cannot be “judge and party” in assessing and making recommendations on its own investigative activities, this review has contented itself with describing the status quo of the JIU investigation mandate, that is, its current investigation rules and arrangements. This analysis of its own investigation mandate was thus conducted only in order to respect and comply fully with the remit of this report, which is to cover the full range of the existing investigation arrangements within the United Nations system. The Inspector has, by contrast, abstained from including the JIU investigations arm in her recommendations for the function.

149. **Relevant statutory provisions and applicable standards, guidelines and procedures:** The JIU investigation mandate is outlined in chapter 3, articles 5 and 6 of the JIU Statute.<sup>56</sup> According to article 5.1 of this Statute, the inspectors shall have the broadest powers of investigation in all matters having a bearing on the efficiency of the services and the proper use of funds. The relevant rules and procedures that guide its work in the area of investigations are the JIU Standards and Guidelines (A/51/34, annex I) of 1996 and the JIU General Principles and Guidelines for Investigations (A/68/34, annex VII, pp. 76–82) of 2013.

<sup>56</sup> As approved by the General Assembly in 1976.

## IV. The independence of the investigation function still needs to be strengthened

### A. Independence as a decisive prerequisite for the effective delivery of the function's mandate

150. **Previous JIU findings still relevant:** The independence of the investigation function was already raised as an issue in the related JIU reports of 2000 and 2011.<sup>57</sup> For the investigation function, independence is a key prerequisite for effectively delivering its mandate in an impartial, objective and professional manner, as it is for the other internal oversight and audit services as part of the third line of defence. Only an investigation function that is perceived as being free from external influences and operating independently, solely guided and bound by the professional norms and standards, contributes to confidence and trust in the function on the part of staff and other personnel, management and stakeholders, including Member States and partners.

151. **Independence of the function closely linked to that of internal oversight:** On the basis of the finding that, in the majority of organizations, the investigation function is part of the internal oversight office, its independence derives from and depends on the independence that the internal oversight office enjoys. Therefore, as explained in chapter III above, independence is not guaranteed if other functions and offices, such as human resources offices, legal offices or panels of staff members who are part of management conduct investigations. Reference is made to recommendation 3 on addressing the fragmentation of investigation responsibilities.

152. **Close nexus between independence and staff trust:** An independent investigation function based on a strong system of checks and balances will also foster trust in the function among staff at large, which according to several interviewees is an issue in many organizations as there is a perception that the investigation function, and in general the oversight office, are “too close” to management. Robust independence of the function is particularly important in cases of allegations against senior or executive management and related investigations. In this regard, various interviewees raised the concern that the investigation function was unevenly focusing on minor cases or cases implicating lower level staff, while there seemed to be some resistance to applying the same rigidity when dealing with allegations concerning senior or executive managers.

153. **Staff surveys indicate a lack of trust:** Various staff surveys such as the Global Staff Survey of the United Nations Secretariat and previous JIU global staff surveys indicated a lack of trust in the systems, functions and processes to effectively address and handle misconduct cases among a significant percentage of the workforce. For instance, as noted in the JIU review of whistle-blower policies (JIU/REP/2018/4, para. 230), just over 50 per cent of global staff survey respondents expressed confidence in their organization's processes and procedures to effectively handle misconduct or wrongdoing cases, and this figure dropped for retaliation cases. In the executive summary of the review, JIU further stated that “among the global staff survey respondents who claimed to have witnessed misconduct or wrongdoing or retaliation, the primary reasons given for not reporting were associated with a lack of confidence in the systems and functions to effectively handle cases.

154. The 2017 Staff Engagement Survey of the United Nations Secretariat also highlighted one area for further opportunities or improvement, namely that United Nations staff lacked confidence that they could report misconduct without retaliation.<sup>58</sup> The staff survey on harassment, discrimination, sexual harassment and abuse of authority of the Coordinating Committee for the Staff Unions and Associations conducted in 2018 also indicated that less than one fifth of victims of misconduct chose to file a complaint. The two predominant

<sup>57</sup> Other JIU reports (JIU/REP/2006/2, JIU/REP/2010/5 and JIU/REP/2010/5/Corr.1, JIU/REP/2016/8 and JIU/REP/2018/4) examined, among others, the independence of the internal oversight and audit functions.

<sup>58</sup> United Nations Staff Engagement Survey, United Nations Secretariat Survey Results, February 2018, pp. 7 and 23.



reasons cited by staff were a lack of trust in the system and fear of retaliation.<sup>59</sup> While the investigation is only one part of the overall system to effectively address and handle misconduct, lack of trust therein by staff at large has an impact on the investigation function's work and functioning. Being fully independent and free from external infringement, undue influences or perceived interference or conflicts of interest are key factors for strengthening trust in the function.

**155. Applicable definitions:** There is no commonly accepted definition or formula for the independence of the investigation function. The Institute of Internal Auditors provides the closest applicable definition: "Independence is defined as freedom from conditions that threaten the ability of the internal audit activity or its audit head from carrying out the internal audit activity in an unbiased manner."<sup>60</sup> In its report on the audit function in the United Nations system (JIU/REP/2010/5 and JIU/REP/2010/5/Corr.1), JIU has already emphasized that the issue of independence is even more sensitive in the area of investigation. The practice is that, in all organizations except for UN-Women, UNAIDS, ICAO, UNWTO and UPU,<sup>61</sup> the investigation function forms part of the internal audit and oversight office, and thus the same degree of independence that is provided for this office and its head is by extension also provided to the investigation function.

**156. Independence as a core feature of the third line of defence:** As part of the third line of defence, it is precisely the high level of organizational independence that distinguishes the internal oversight function, including investigation, from the other two lines of defence. Internal auditors, as well as investigators, do not design or implement controls as part of their normal responsibilities and are not involved in their organizations' respective operations.<sup>62</sup>

**157. Full independence as an aspirational goal:** In practice, full independence can only be an aspirational goal, since theoretically a totally independent investigation function may only be achieved through the creation of a completely new and external body for investigations as recommended in the 2011 report, that is, a single consolidated United Nations system investigation unit. Given the strong resistance that the related recommendation in the 2011 report was met with and the reasons and obstacles indicated that would speak against its implementation, the creation of such a function is not to be expected. Furthermore, this new body might not be 100 per cent independent, depending on its mandate, funding arrangements, reporting lines and composition. Thus, for the time being, the independence of the investigation function as part of internal oversight offices is based on a system of checks and balances and other mechanisms that ensure, to the extent possible, the independence of the investigation function.

**158. Criteria or indicative benchmarks for assessing independence:** Against this background, the review examined a number of criteria to assess the degree of independence of the investigation function. The objective was to establish the critical elements that ensure that the internal oversight function and its activities, including investigations, are not impeded by threats or other undue pressure or interference. It is thus assumed that the independence of the heads of internal oversight offices is the decisive criterion for the independence of the investigation function as part of these offices. The selected criteria therefore relate mostly to the respective heads of these offices. As there are no commonly accepted definitions of or public sector standards<sup>63</sup> for independence of the investigation function, nor criteria for assessing it, the following criteria and indicators have been developed on the basis of the above definition by the Institute of Internal Auditors, previous JIU reports and related guidance. All of them are indicative by nature.

**159. Relationship between oversight head and legislative body as a key indicator:** One important element in the examination of the independence of the internal oversight office and its investigation function is the relationship and interaction of the head of the internal

<sup>59</sup> United Nations Office at Geneva Broadcast, 14 December 2018.

<sup>60</sup> Institute of Internal Auditors, *International Standards for the Professional Practice of Internal Auditing*, October 2016, effective January 2017.

<sup>61</sup> For details concerning UN-Women, UNAIDS, ICAO, UNWTO and UPU, see paras. 57–58.

<sup>62</sup> Institute of Internal Auditors, "Leveraging the Committee of Sponsoring Organizations of the Treadway Commission (COSO) across the three lines of defense", July 2015.

<sup>63</sup> Except those of the Institute of Internal Auditors that apply only to the internal audit function.

oversight office with the legislative body. Other key elements are the processes for the appointment and dismissal of the head of the internal oversight office, his or her degree of autonomy in opening investigations, and other safeguards against undue interference as outlined below.

160. **Review criteria used:** On the basis of the above considerations, the Inspector has examined the degree of independence of the function by critically examining whether:

- (a) The appointment, dismissal or removal of the head of the internal oversight office is subject to consultation with or approval by the legislative body;
- (b) The tenure of the head of the internal oversight office is subject to term limits and there are post-employment restrictions after the end of the term of office;
- (c) An annual activity report is presented to the legislative body;
- (d) A statement of independence is made in that annual activity report;
- (e) There is unrestricted access to the legislative body;
- (f) There is authority to open an investigation without prior approval of the executive head.

161. **Role of the audit and oversight committees:** Their role with regard to the independence of the investigation function was also examined,<sup>64</sup> provided that these committees fulfil independence criteria themselves. Even though less critical than the active involvement of the legislative bodies, the Inspector considers it good practice that audit and oversight committees as expert bodies are also involved in the appointment and dismissal processes, especially those committees that are subsidiary bodies of organizations' legislative bodies and those committees that have a formal advisory role vis-à-vis the legislative body.

162. In the present review, the Inspector therefore also examines whether:

- (a) The appointment, dismissal or removal of the head of the internal oversight office is subject to consultation with or approval of the audit and oversight committee;
- (b) The head of the internal oversight office presents an annual activity report to such a committee;
- (c) There is unrestricted access on his or her part to such a committee.

163. Finally, and in the light of possible conflicts of interest, the Inspector examines how allegations against the head and personnel of the internal oversight offices, and against the executive heads of the respective organizations, are handled.

## **B. Assessment of the degree of independence of the investigation function against 14 indicators**

164. The following provides an assessment against the above-mentioned elements or indicators of independence. Annexes IV to VI, parts I and II provide further details per organization.

### **1. Is the appointment and dismissal or removal of the head of the internal oversight subject to consultation with or approval by the legislative body?**

165. **Good practice requires a role for the legislative bodies:** As a general rule, legislative bodies may not be involved in staffing decisions. However, with respect to the position of head of the internal oversight office for which independence is decisive as part of the third line of defence, the Inspector is of the view that legislative bodies should have a role to play. Preferably, their consent to the appointment and to the dismissal or removal of the

<sup>64</sup> Audit or oversight committees of UNDP, UNFPA, UNICEF, UNOPS, UNRWA, UN-Women and UNESCO do not fulfil independence criteria. For other issues relating to the functioning of audit and oversight committees, see JIU/REP/2019/6. IAEA, IMO, UNWTO, UPU, ITC and UNAIDS do not have oversight committees.

incumbent should be required, as it contributes to ensuring that the appointment or dismissal takes place within a system of checks and balances, thus limiting undue influence, including that of the executive head. This was also highlighted in the previous JIU reports on oversight lacunae (JIU/REP/2006/2) and the audit function (JIU/REP/2016/8). For details see annex VI, part I.

**166. In some organizations, based on the oversight charter and other policies, such appointments are subject to consultation with or approval by the legislative bodies:** While in the United Nations Secretariat the appointment of the Under-Secretary-General for Internal Oversight Services requires the consultation and approval of the General Assembly, none of the legislative bodies of the United Nations funds and programmes have a role to play in this regard. Only in WFP is the approval of its legislative body required for the appointment of its Inspector General.

**167.** The picture is different when looking at the specialized agencies. Eight out of 13 specialized agencies (FAO, IAEA, ICAO, ILO, UNESCO, WHO, WIPO and WMO) provide for the involvement of the legislative body, although its approval is only required in FAO, ICAO, WHO, WIPO and WMO, while in the remaining organizations their legislative bodies need to be consulted on this issue.

**168. Legislative bodies' role in dismissals of internal oversight heads:** With regard to the dismissal or removal of the head of the internal oversight office, the involvement of the legislative bodies is similar to the appointment process as outlined before. The only exception is at UNHCR, where the legislative body must be consulted before dismissing or removing the head of the internal oversight office, which is not the case for his or her appointment, and at IAEA, where, unlike in the appointment process, there is no provision for consultation with the legislative body on the dismissal or removal of the head of the internal oversight office.

## **2. Is the appointment and dismissal or removal of the head of the internal oversight office subject to consultation with or approval by the audit and oversight committee?**

**169. Wide variations in the role of audit and oversight committees:** In the process of the appointment and dismissal or removal of the head of the internal oversight office, the role of the audit and oversight committee in those organizations that have such committees varies.<sup>65</sup> In the United Nations Secretariat, the appointment and dismissal or removal of the head of the internal oversight office (the Under-Secretary-General, OIOS) is not subject to consultation with or approval by the Independent Audit Advisory Committee. All audit and oversight committees of the United Nations funds and programmes, with the exception of UNHCR, give advice to the executive heads on the appointment and dismissal or removal of the heads of internal oversight in accordance with their terms of reference. While the audit and oversight committees of UNHCR and WFP enjoy a higher degree of independence than the committees of the other funds and programmes, given their advisory role vis-à-vis the respective legislative bodies, it has to be noted that, in the case of UNHCR, its committee is involved neither in the appointment nor in the dismissal or removal of the Inspector General.

**170. Specialized agencies present a multi-faceted picture:** With regard to the specialized agencies, there are considerable differences in the degree of independence and the involvement of their audit and oversight committees in the process of the appointment and dismissal or removal of the head of the internal oversight office. In ITU, WHO and WMO, the respective committees are not involved in the process of appointment and dismissal or removal of the heads of internal oversight, while the oversight committees of FAO, ILO and UNIDO are consulted in this respect. The oversight committee of UNESCO, on the basis of its terms of reference, provides advice on the appointment and dismissal or removal of the head of the internal oversight office and, at the request of the Director-General, on the evaluation of candidates for the post of Director of Internal Oversight, including participation in the selection panel. In contrast, given the strong mandate of the WIPO audit and oversight committee, its endorsement is required for both the appointment and dismissal or removal of the head of the internal oversight office (for more information, see JIU/REP/2019/6).

<sup>65</sup> IAEA, IMO, UNWTO, UPU, ITC and UNAIDS do not have oversight committees.

171. It was established through interviews that the chair of the committees in some organizations are, in practice, informally involved in the processes of the appointment and dismissal or removal of the head of the internal oversight office, although neither the audit charter nor other instruments (that is, the terms of reference of the audit or oversight advisory committees) contain corresponding provisions.

172. For example, the Chair of the Independent Audit and Oversight Committee of UNHCR was informally consulted in the context of the appointment and selection process of the Inspector General. In WMO, the Audit Committee Chair was consulted when establishing the shortlist of candidates and participated in the panel that interviewed candidates for this position.

### 3. **Is the tenure of the head of the internal oversight office subject to term limits and post-employment restrictions after the end of the term of office?**

173. **Term limits are gaining ground within the United Nations system:** Another means of safeguarding the independence of the head of the internal oversight office, and a requirement based on good practice, is by establishing a fixed tenure or term of office. A term limit for positions requiring a high degree of independence is often accompanied by post-employment restrictions, such as exclusion from re-employment in other functions in the same organization or a cooling-off period. Another important element would be to restrict selection for this post to only external candidates, so as to avoid the risk of conflict of interest, stemming either from previous functions in the organization that could impair the independence or objectivity of the incumbent, or from hopes of attaining higher-level positions there in the future. In the view of the Inspector, such issues have to be considered in the reform of the current selection process, in particular by the independent audit and oversight committee, if involved in the process.

174. **Non-renewability of terms a repeated JIU suggestion:** The 2006 JIU report on oversight lacunae had already suggested a non-renewable term of five to seven years for the head of the internal oversight office, with no possibility for further employment within the same organization (JIU/REP/2006/2, recommendation 10). This recommendation was reiterated in subsequent JIU reports (JIU/REP/2010/5, JIU/REP/2011/7, JIU/REP/2016/8 and JIU/REP/2018/4).

175. **Good progress achieved on term limits:** Since the issuance of the oversight lacunae report, many organizations have implemented the recommendation. Twelve of the organizations reviewed (the United Nations Secretariat, UNFPA, UNHCR, UNICEF, UN-Women,<sup>66</sup> WFP, FAO,<sup>67</sup> IAEA, UNESCO and WIPO) have introduced term limits, mostly of five years, although only five organizations (the United Nations Secretariat, UNHCR, IAEA,<sup>68</sup> UNESCO and WIPO) have associated this with a non-renewable term. The following organizations have not established term limits for their head of the internal oversight office: UNOPS, UNRWA, ICAO,<sup>69</sup> ILO, IMO, ITU, UNIDO and WHO. Not included in this list are: UNCTAD, UNEP, UN-Habitat, UNODC and ITC, since they fall under the United Nations Secretariat; UNAIDS, since it is serviced by WHO; and UNWTO and UPU, which have no internal oversight function.

176. **Too few post-employment restrictions are still a problem:** In terms of post-employment restrictions for the head of the internal oversight office, only eight organizations (UNDP, UNFPA, UNHCR, UNICEF, WFP, FAO, UNESCO and WIPO) have specific restrictions formally incorporated into their internal oversight charters or related policies. While the relevant policies of IAEA do not establish post-employment restrictions for its head of the internal oversight office, the last vacancy announcement for this position stated clearly that the incumbent would not be eligible for any other employment in the

<sup>66</sup> With no mandate for investigations.

<sup>67</sup> According to the revised appointment conditions endorsed by the FAO Finance Committee in November 2019, the term limit for the FAO Inspector General is seven years.

<sup>68</sup> Given the maximum tour of service of seven years for all IAEA staff.

<sup>69</sup> ICAO internal oversight office has no mandate for investigations.

organization. The remaining nine organizations (UNOPS, UNRWA,<sup>70</sup> ICAO, ILO, IMO,<sup>71</sup> ITU, UNIDO, WHO and WMO) do not seem to have any post-employment restrictions, as no such provisions could be found in the pertinent policies. While the General Assembly did not specify in its resolution 48/218 whether there were restrictions for subsequent appointment to other functions in the United Nations Secretariat, it can be assumed that incumbents of the position of the Under-Secretary-General for Internal Oversight Services will not be considered for other positions in the United Nations Secretariat.

177. **Possible drawbacks:** While term limits and post-employment restrictions foster and safeguard the independence, and thus the impartiality and objectivity, of the head of the internal oversight office, they also reduce the risk of conflict of interest and allow for periodically bringing in new incumbents with a fresh perspective and experience. At the same time, term limits could have some drawbacks, notably, as explained during interviews, that well-qualified and experienced officials may prefer long-term employment, so that a post with such restrictions would appear less attractive to them. Candidates from outside the United Nations, with the additional challenge of learning both the United Nations system and the complexity of an organization, may be deterred by the short horizon of such a position. Term limits are also associated with a certain cost for the organization, due to the regular turnover rate. Furthermore, the shorter the tenure, the more the incumbent may focus on seeking new career options half-way through his or her mandate or leave the position prior to the expiry of the term.

178. **The pros of term limits far outweigh the cons:** In the view of the Inspector, and in line with previous JIU reports, the term of office of the head of the internal oversight office should be non-renewable, as the advantages of such a term limit, in particular with regard to independence, outweigh any drawbacks. In cases where organizations opt for the possibility of a one-time renewal, the Inspector considers it important that this renewal, as well as the initial appointment, be subject to consultation with and approval by the legislative body and consultation with the independent audit and oversight committee.

179. **Benefits of a rotational system for oversight heads:** A periodic rotation in the function of the head of the internal oversight office will allow onboarding of new professional expertise and experience. The specific and sensitive nature of the positions and the inherent importance of independence for effectively performing the related tasks can only benefit from such an arrangement. Furthermore, such provisions can be expected to strengthen trust in and recognition of this function by staff, management and other stakeholders alike.

#### 4. **Is an annual activity report of the internal oversight office presented to the legislative body?**

180. **Submission of annual activity reports has become the rule across the United Nations system:** Reporting arrangements, notably providing an annual internal oversight activity report to the legislative body, is an important factor for safeguarding the independence of the head of the office of internal oversight and the investigation function. In all organizations except IMO,<sup>72</sup> the internal oversight office presents an annual activity report to the organization's legislative body. The internal oversight charters provide further details on how the annual activity reports are being submitted. For instance, in the case of WIPO, the head of the internal oversight office submits his or her annual activity report to the WIPO General Assembly through the Programme and Budget Committee, while the Director-General and the WIPO Independent Oversight and Audit Committee are provided with a draft of that report for their comments. Details are to be found in annex VI, part II.

181. In all organizations except one (IMO), the head of the internal oversight office furthermore regularly attends the meetings of the respective legislative body for the

<sup>70</sup> UN-Women has outsourced all investigation-related activities to OIOS of the United Nations Secretariat.

<sup>71</sup> IMO has a general policy of restricting post-employment. There is, however, no clear indication of restrictions to post-employment for the head of IMO internal oversight.

<sup>72</sup> However, an annual summary report is published on the IMO website home page.

presentation of the annual activity report in order to be available for any questions by Member States.

182. As outlined in previous JIU reports, the **Inspector considers it a good practice that the head of the internal oversight office participates in legislative body meetings when his or her annual activity reports are considered. In that respect, recommendation 1 contained in JIU/REP/2016/8 is reiterated.**

## 5. Is the annual activity report also presented to the audit and oversight committee?

183. **Annual reporting by oversight heads to the audit and oversight committees varies but is mostly assured:** Another factor for strengthening the independence of the internal oversight and investigation function is the submission of an annual activity report to the audit and oversight committee to bring up any relevant issues or report trends for its consideration. The oversight charters of three United Nations funds and programmes<sup>73</sup> (UNDP, UNFPA and UNRWA) and of seven specialized agencies (ILO, ITU, UNESCO, UNIDO, WHO, WIPO and WMO) specifically provide for such reporting.

184. There are, however, variations on how this reporting takes place. In UNFPA, the oversight committee receives the annual activity report for review, while in some other organizations the committees receive copies of the annual activity reports that are submitted to the executive heads or legislative bodies, as is the case in ILO, ITU, UNESCO, UNIDO and WHO. As for WIPO, its audit and oversight committee is entitled to provide comments on the annual activity report, which is a unique arrangement in the system. In those organizations where the annual activity report is not presented to the audit and oversight committees, other ways of involvement are provided for, such as in FAO where the audit committee receives periodic reports on the results of the work of the internal oversight office.

## 6. Does the annual activity report contain a statement of independence?

185. **Most organizations already provide for such a statement of independence:** Including in the annual internal oversight activity report a statement indicating that the office has been executing its oversight work and mandate without external interference or undue influences or reporting on interference or attempts to influence its work has become a good practice and is another factor for strengthening the independence of the internal oversight and investigation function.

186. The findings of the review indicate that, in all organizations except UNAIDS, IMO and WHO,<sup>74</sup> such a statement is included in the respective annual activity report. It has to be noted that in the case of UNAIDS, the reporting on annual oversight activities is done by the WHO Office of Internal Oversight Services to the UNAIDS Programme Coordinating Board in the form of an annex to the UNAIDS financial report. The Inspector wishes to reiterate the suggestion contained in the recent JIU review of the management and administration of UNAIDS that audit reports and reports on independent internal oversight and ethics activities should be stand-alone reports and should be delivered by independent functions directly to the Programme Coordinating Board.<sup>75</sup> In the case of IMO, an annual summary report is published on the organization's website home page. With regard to WHO, however, the lack of a statement of independence can be regarded as a matter of concern, as the head of the internal oversight office presents an annual summary report to the World Health Assembly. Therefore, **the Inspector suggests that those internal oversight services that have not yet done so include such a written statement of independence in their annual activity reports.**

<sup>73</sup> With the caveat that the audit and oversight committees of these organizations do not fulfil independence criteria.

<sup>74</sup> On the occasion of the presentation of the annual oversight report to the WHO legislative body, an independence statement is made orally.

<sup>75</sup> See JIU/REP/2019/7, in which it is also stated in para. 108 that the report should be presented by an independent and impartial function (e.g. the head of the WHO Office of Internal Oversight Services) to enhance the report's credibility and directly address the questions and concerns of the Programme Coordinating Board.

**7. Does the head of the internal oversight office have the authority to open an investigation without prior approval of the executive head?**

187. **Significant improvements noted overall since 2011:** This authority is crucial for the independence of the investigation and internal oversight function. It guarantees the autonomy of the function and ensures objectivity, since the decision to open an investigation is exclusively based on the independent and professional assessment of allegations by the internal oversight or investigation function.

188. The review of the internal oversight charters and other relevant policies confirmed that in all JIU participating organizations except ICAO,<sup>76</sup> ITU and UPU,<sup>77</sup> the head of the internal oversight office has the authority to open investigations without the prior approval of the executive head. This is a significant improvement compared with the situation at the time of the 2011 JIU report.

189. The implementation of the following recommendation is expected to enhance accountability and strengthen the independence of the investigation function.

**Recommendation 4**

**The legislative bodies of United Nations system organizations that have not yet done so should ensure by the end of 2021 that the heads of internal oversight offices/ investigation functions are authorized to open investigations without the approval of the executive heads.**

**8. Does the head of the internal oversight office have unrestricted access to the legislative body?**

190. The right of the head of the internal oversight office to unrestricted access to the legislative body is important, as it provides protection against potential influence, interference or undue pressure from within the organization, particularly from executive management.

191. **Serious shortcomings are still prevalent:** The review identified considerable shortcomings in the organizations reviewed. On the basis of their internal oversight charters, unrestricted access for the head of the internal oversight office is not provided for in UNHCR, UNICEF or UNRWA, while this right is stipulated in the respective charters of UNDP, UNFPA, UNOPS, UN-Women and WFP. With regard to the specialized agencies, FAO, IAEA, ILO, IMO, ITU, UNESCO, UNIDO and WMO, the heads of their internal oversight offices do not have unrestricted access to the respective legislative bodies. The same applies to UNAIDS, where the head of the WHO internal oversight office, as the provider of audit and investigation services, does not have direct access to the UNAIDS legislative body. UPU and UNWTO are excluded from this exercise, as they do not have internal oversight offices. For further details, see annex VI, part II.

**9. Does the head of the internal oversight office have unrestricted access to the audit and oversight committee?**

192. **Most organizations foresee this access by now in their internal oversight charters:** The right of the head of the internal oversight office to unrestricted access to the audit and oversight committee is important, as it provides protection against potential influence, interference or undue pressure from within the organization, particularly from executive management.

193. The review identified considerable improvements made on the shortcomings noted in previous relevant JIU reports during the last 10 years. Among the United Nations funds and programmes, only in UNHCR does the head of the internal oversight office have no formal access to the respective audit and oversight committee. Among the specialized agencies that

<sup>76</sup> The internal oversight office has no mandate for investigations. Please refer to paras. 117–118 above.

<sup>77</sup> Investigation services are provided by a private sector company upon request by the organization.

have such committees in place, only WHO does not stipulate such a right. For further details see annex VI, part II.

**10. Is investigation explicitly included in the terms of reference of the audit and oversight committee?**

194. **Most committees have a mandate for investigation, but many still do not deal regularly with the related issues:** As explained above, audit and oversight committees provide an important mechanism, not only for ensuring the independence of the internal oversight office but also for advising on investigation-related issues. They further play an important role in specific cases or scenarios, notably allegations against the organization's executive head. All organizations that have established audit and oversight committees, except ICAO,<sup>78</sup> ITU and UNIDO, do in fact include investigation in their terms of reference. Although investigation is not explicitly mentioned in the terms of reference of the UNHCR oversight committee, investigation is implicitly included in their mandate for oversight matters. The same applies to ILO, where investigation is implicitly included in the compliance and probity provisions, and to WMO, where the committee's mandate for investigation is implicitly included in the responsibility for detection of fraud and compliance with the WMO regulations and Code of Ethics.

**11. Do the terms of reference of the audit and oversight committees include a review of the independence and mandate of the internal oversight office/investigation function?**

195. The audit and oversight committees provide an important contribution to the system of checks and balances, not only by ensuring the independence of the internal oversight office but also by advising on investigation-related issues. This function should be clearly stipulated in the committees' terms of reference. The review confirmed that this was the case for the majority of committees, with the exception of UNHCR, ICAO and WHO.

**12. Does the audit and oversight committee review the budget and staffing requirements of the oversight office/investigation function?**

196. The review further examined whether the terms of reference of audit and oversight committees contain provisions ensuring that the budget and staffing requirements of the internal oversight office, including the investigation function, are considered and assessed. Having an independent and professional body assessing these important aspects of the internal oversight and investigation function further contributes to the system of checks and balances and to the strengthening of the function's independence. This is indeed the case for the majority of committees, except for those of UN-Women,<sup>79</sup> UNIDO,<sup>80</sup> WHO and WIPO.<sup>81</sup> Compared with the situation in 2011, there has been considerable improvement, although not all of these committees can be considered independent, as explained before.

**13. Does the audit and oversight committee review the overall performance of the internal oversight office/ investigation function?**

197. The review further examined whether the terms of reference of audit and oversight committees review the overall performance of the internal oversight office, including the investigation function. Having an independent expert body assessing and providing feedback and advice on the performance of the internal oversight and investigation function constitutes another important contribution to the independence of the function. This, too, is already the case for the majority of committees, with the exception of the committees of UNOPS and

<sup>78</sup> The terms of reference of the ICAO Oversight Committee, however, include oversight of the ethics function, which until June 2020 was mandated to perform investigation-related activities.

<sup>79</sup> Not relevant, as UN-Women has outsourced investigation-related activities to OIOS of the United Nations Secretariat.

<sup>80</sup> Like in several other organizations, the Audit Advisory Committee of UNIDO comments on the budget and staffing requirements of the internal oversight function in its reports to the legislative body, although this is not formally part of its terms of reference.

<sup>81</sup> Although the terms of reference of the WIPO Independent Advisory Oversight Committee do not contain this provision, the Charter of the Internal Oversight Division stipulates that the Committee should advise on the allocation of financial and human resources for the Division.



UNIDO. In the case of UNIDO, although not in the terms of reference, in practice its Audit and Advisory Committee comments on the overall performance in its annual reports.

**14. Does the audit and oversight committee issue formal recommendations related to the investigation function in their annual reports?**

198. Furthermore, the review examined whether the audit and oversight committees issue recommendations regarding the investigation function in their annual reports. The Inspector considers recommendations a useful instrument to point out shortcomings and other issues identified by the committee that need to be addressed either by executive management or the respective legislative body. The review found that most committees issue such recommendations, with the exception of the committees of UNICEF, WFP, ICAO and UNIDO.

199. **Conclusions:** As can be seen from the assessment of the above criteria, organizations have made progress in strengthening the independence of their investigation functions since 2011. However, the situation varies among organizations, and a number of entities do not fulfil one or more of the aforementioned independence criteria or indicators. For the investigation function, independence is crucial and a prerequisite for effectively delivering its mandate in an impartial, objective and professional manner. Compliance with the above independence indicators will provide a system of checks and balances that guarantees, to the extent possible, that the investigation function is perceived to be free from external and internal influences and undue interference and is primarily guided by the professional norms and standards in delivering its mandate. In this context, it should be noted that an earlier JIU report on oversight lacunae in the United Nations system (JIU/REP/2006/2) had already largely anticipated recommendations 5 and 6 below.

200. The implementation of the following recommendations is expected to enhance transparency and accountability and to strengthen the system of internal control on the basis of good practices.

**Recommendation 5**

**The legislative bodies of the United Nations system organizations should request that organizations that have not yet done so include in their oversight charters by the end of 2021 provisions that:**

- (a) **Make the appointment and dismissal or removal of the heads of their internal oversight offices subject to consultation with and approval of the legislative bodies;**
- (b) **Establish term limits from five to seven years for the heads of internal oversight offices, preferably making the term non-renewable, with a post-employment restriction within the same organization; and**
- (c) **Allow for unrestricted access of their heads of internal oversight offices to the legislative bodies and to the respective audit and oversight committees.**

**Recommendation 6**

**The legislative bodies of the United Nations system organizations that have not yet done so should request that organizations update the terms of reference of their respective audit and oversight committees by the end of 2021 to include, where necessary, appropriate provisions to:**

- (a) **Review the independence and mandate of the internal oversight office/investigation function;**
- (b) **Review its budget and staffing requirements;**
- (c) **Review its overall performance; and**
- (d) **Issue related recommendations.**

### C. The budgetary and operational independence of the function is still insufficient

201. As already stated in the 2000 JIU report, one key element of budgetary and operational independence for the investigation function is the clear identification of the human and financial resources for the internal oversight and investigation office in the budget of the organization with delegated authority to manage those resources, subject to the organization's overall policies and procedures.

202. **Previous related JIU recommendations:** The recommendations in the 2011 JIU report on the investigation function went even further, stating that the proposed budgets of the internal oversight entities should be drawn up by those entities themselves on the basis of their professional judgment. Those estimates, unchanged by the executive head, should be submitted to the audit or oversight committee, together with any comments from the executive head, for review and transmittal to the appropriate legislative body.<sup>82</sup> The 2011 report further found that no oversight entity was free to decide on its budgetary requirements, as oversight entities were subject to the same budgetary policies as any other entity within the secretariats. The authors therefore concluded that such a lack of autonomy seriously compromised the independence of the internal oversight function, including investigations (JIU/REP/2011/7, para. 25. See also JIU/REP/2006/2, para. 38 and JIU/REP/2016/8, para. 69).

203. Since the issuance of the 2011 JIU report, progress has been made in putting in place mechanisms and systems to strengthen and safeguard the independence, including the budgetary independence, of the internal oversight services, as outlined above. While it would be ideal for the proposed budget of the internal oversight entity to be drawn up by the internal oversight entity as recommended in the 2011 JIU report (JIU/REP/2011/7, para. 26), this may not be compatible with the organizations' budgetary processes and policies. Reference is made to chapter V below on investigation capacity and resources in this regard.

204. In terms of operational independence, the internal oversight Charters of most organizations include some provisions giving the head of the internal oversight office authority over the human and financial resources of the office. In the case of WFP, the Charter of the Office of the Inspector General states that, to ensure independence, the Inspector General has managerial responsibility and control over the human and financial resources of the Division while abiding by WFP rules and regulations. The Audit Committee advises the Executive Director and the Executive Board on the staffing and resources for the Division.<sup>83</sup> In the United Nations Secretariat, the Under-Secretary-General for Internal Oversight Services has the authority to appoint staff up to and including the D-1 level. Those appointments are, however, limited to service with OIOS.

205. **Pros and cons of special selection procedures for investigation staff:** The 2011 JIU report, in line with a similar suggestion contained in a related JIU report on the audit function (JIU/REP/2016/8), recommended that investigation staff should be selected in accordance with staff regulations and rules but independently of management and administrative influence, so as to ensure fairness and transparency, increased effectiveness and the independence of the investigative function (See JIU/REP/2011/7, recommendation 2). The rationale for this recommendation was to prevent any interference in the staff selection process for the internal oversight function by other offices or management, as it had been observed that such interference had occurred in the selection of a number of audit staff. Such a provision would be similarly applicable for other internal oversight office staff, including investigation staff.

206. **Operational independence of oversight vs. the authority of the executive head:** In the course of the review, interviewees stressed, however, that operational independence should not interfere with the delegated authority and obligations of an organization's executive head to oversee the selection and appointment processes in all offices of the

<sup>82</sup> This had already been one of the formal recommendations of the JIU oversight lacunae report (JIU/REP/2006/2).

<sup>83</sup> WFP Executive Director's Circular No. OED2015/009, para. 34.

organization, including the internal oversight office, and to ensure that all relevant policies, rules and regulations were applied consistently throughout the organization.

207. **Involvement by management:** During the interviews, representatives of internal oversight offices and audit and oversight committees did not express major concerns about management's involvement in the recruitment processes or other administrative activities of the oversight offices. Interviewees noted that they could bring up any issues, as appropriate, with their executive heads and, as necessary, with the independent oversight committees and, where envisaged, also with the legislative bodies.

208. **A system of checks and balances crucial for the function's independence:** The investigation function, as part of the internal oversight offices, is subject to the organizations' rules and regulations, and hence subject to their respective programme budget processes and human resources management policies, which can open the door to all sorts of interference. To safeguard its operational and budgetary independence and to prevent any interference or infringement by management, **the Inspector considers it therefore crucial that organizations have the above-mentioned system of checks and balances in place and fully meet the aforementioned independence criteria and benchmarks. The heads of the internal oversight offices need to have full managerial responsibility and control over the human and financial resources of the offices, including with regard to recruitment decisions, while abiding by the organizations' rules and regulations.**

#### **D. No satisfactory process yet in place in specialized agencies for the investigation of allegations against executive heads**

209. **A still unresolved issue in the United Nations specialized agencies:** How to handle reporting and allegations against executive heads is a long-standing and still unresolved issue, which was last addressed in the 2018 JIU review of whistle-blower policies and practices (JIU/REP/2018/4). In the context of the review of the investigation function, this issue has been re-examined, in particular with regard to potential conflicts of interest arising from the relationship between the executive head and the head of the internal oversight function or the head of the investigation function. Although in many ways independent, the heads of the internal oversight offices still report administratively to the executive heads of the organizations. For further details see annex IX.

210. **The situation is quite clear in the United Nations Secretariat and its funds and programmes:** In the Note by the Secretary-General that contained his comments and those of CEB on the JIU review on whistle-blower policies and practices (A/73/665/Add.1), the existing legislative framework for the handling of allegations against executive heads of the United Nations and its funds and programmes was outlined in detail. More specifically, the Secretary-General stated that, for the executive heads of the United Nations funds and programmes, the applicable legal framework for addressing allegations of misconduct and retaliation consisted of the staff regulations and rules of the United Nations and other relevant United Nations administrative issuances.

211. **The Secretary-General appoints all heads of United Nations funds and programmes<sup>84</sup> and thus has the authority to initiate proceedings:** In the above note by the Secretary-General, it was further explained that the Secretary-General appoints the executive heads of the United Nations funds and programmes as United Nations staff members, and their terms of appointment include the provision that they are subject to the staff regulations and rules and to other relevant United Nations administrative issuances. Such issuances include the administrative instruction on unsatisfactory conduct, investigations and the disciplinary process (ST/AI/2017/1) and the Secretary-General's bulletin on protection against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations (ST/SGB/2017/2). Pursuant to that legal framework, and insofar as the existing investigating entity of the United Nations fund or programme is not in a position to conduct investigations of its executive head, an investigation may be

<sup>84</sup> The Secretary-General also appoints the heads of United Nations Secretariat entities such as UNODC, UNCTAD, UNEP, UN-Habitat, as well as UNHCR and ITC.

conducted by the Office of Internal Oversight Services or an investigative panel or other investigating entity appointed by the Secretary-General. The decision to initiate the disciplinary process concerning an executive head of a United Nations fund or programme is made by the Secretary-General.

**212. Other applicable standard operating procedures or charters however are sometimes contradictory:** An examination of the policy framework for conducting investigations within the United Nations funds and programmes showed that, in addition to the provisions outlined above, UNDP has its own standard operating procedure for investigating allegations of misconduct against UNDP senior management and personnel of the Office of Internal Audit. This standard operating procedure provides that allegations against senior management are to be reported to the Director or the Deputy Director of the UNDP Office of Audit and Investigations, who also undertake the preliminary assessment of the allegations and take the decision to initiate an investigation.

**213. Such investigations to be confided to another oversight office:** Furthermore, the standard operating procedure provides that the oversight office of another United Nations agency or international organization appointed by the Director of the Office of Audit and Investigations should conduct the investigation following consultations with the Chair of the UNDP Audit and Evaluation Advisory Committee. As for to whom the final report would be submitted, and who would take a decision on possible action, the standard operating procedure stipulates that the Director of Audit and Investigations will consult the Chair of the UNDP Audit Committee and the Director of the UNDP legal office on the best way forward.

**214. Problems associated with this standard operating procedure:** In the view of the Inspector, this standard operating procedure contains elements that are not completely in line with the applicable United Nations policies and procedures. In addition, some of the provisions entail the risk of a series of conflicts of interest, such as the provision for the Director of the UNDP Office of Audit and Investigation to assess and decide on the handling of allegations against the UNDP Administrator. Furthermore, it should be noted that the UNDP oversight committee is not fully independent, as it does not have a direct reporting line and advisory role vis-à-vis the legislative body. **The Inspector therefore suggests that UNDP re-examine this standard operating procedure in order to bring it into line with the applicable policy framework of the United Nations Secretariat.**

**215. Situation at WFP:** Another example is the recently revised WFP Charter of the Office of the Inspector General, which introduced a provision that covers the handling of allegations of misconduct against its Executive Director. Such allegations are to be referred to the Secretary-General of the United Nations and the Director-General of FAO and are not to be investigated by the WFP Office of the Inspector General. The revised Charter, however, does not address any other procedural aspects. It therefore must be assumed that the preliminary assessment of allegations and the decision on initiating an investigation, including the post-investigation steps, fall under the shared responsibility of the Secretary-General of the United Nations and the Director-General of FAO.

**216. The situation in the United Nations specialized agencies is more problematic:** Only a few agencies have provisions to this effect, and they differ in terms of process and detail. IMO, ITU and UNIDO have recently established some formal procedures. In the case of IMO, its policy and procedures on the prevention and detection of fraud and serious misconduct contain a series of elements with regard to the handling of allegations against the executive head. Reports have to be made to the Internal Oversight Services, which would undertake the preliminary assessment. The IMO Council would then take the decision to initiate an investigation, which would be carried out by JIU or the investigation service of another United Nations system organization. It is also the IMO Council to whom the final report would be submitted and who would take a decision on possible action to be taken.

**217. Problems with applicable provisions at ITU:** In the case of ITU, both the investigation guidelines and the policy against fraud, corruption and other proscribed practices contain provisions on the handling of allegations against the executive head. Reports are to be made to the Ethics Office, while the Chair of the Independent Management Advisory Committee or the Chair of the Council would undertake the preliminary

assessment. The Chair of the Council would take the decision on whether to initiate an investigation. However, neither the investigations guidelines nor the policy against fraud, corruption and other proscribed practices contain further provisions about which entity would carry out the investigation, to whom to submit the final report, who is to make the final decision on possible further action or what the exact procedures would be.

**218. Similar problems at UNIDO:** The recently revised Charter of the Office of Evaluation and Internal Oversight of UNIDO does not specify to whom allegations against the executive head are to be made, while its investigation guidelines provide for multiple channels. The Internal Oversight Division of the Office of Evaluation and Internal Oversight would undertake the preliminary assessment. When it comes to the decision on initiating an investigation, the Charter stipulates only that, in the event of findings of misconduct against the Director-General, the Office of Evaluation and Internal Oversight would consult the President of the Board and inform the Audit Advisory Committee. There are no specific provisions as to which party would then carry out the investigation, nor to whom the final report should be submitted and who is to make the final decision on possible action.<sup>85</sup>

**219. Situation at UPU:** At UPU, the resolution that spells out the conditions of service of the elected officials contains provisions to be applied in the event of serious misconduct or a breach of the UPU Constitution and general regulations by these elected officials. While some elements stipulate how to handle allegations, the resolution does not specify to whom reports of alleged misconduct are to be made. It stipulates that the Chair of the Council would undertake the preliminary assessment and, after consultation with the members of the Council, decide on initiating an investigation. The resolution further stipulates that it is the Council that carries out the investigation, to whom the final report is to be submitted and who decides on possible action. Furthermore, by a two-thirds majority vote, the Council may cancel an elected official's contract for a serious offence.

**220. Problems with the relevant regulations at WIPO:** At WIPO, formal procedures on how to handle allegations against the executive head are contained in the WIPO Internal Oversight Charter and its investigation policy. Reports are to be made to the Internal Oversight Division. Preliminary assessment is made either by its Director or by an independent external investigation service on the advice of the WIPO Independent Advisory Oversight Committee. The same applies to the question of who is to take the decision to initiate an investigation, while it is an independent external investigative entity that would carry out an investigation. The final investigation report is to be submitted to the Chairs of the General Assembly and the Coordination Committee, with copies submitted to the Independent Advisory Oversight Committee, the external auditor and the Director of the Internal Oversight Division. There are no further provisions covering the responsibilities and processes to be followed by the legislative body in coming to conclusions on the investigation report or the decision-making on further action.

**221. Situation at WMO:** While there are no formal procedures in place at WMO, the resolution of the WMO Congress containing the relevant provisions of the contract of the Secretary-General stipulates that a preliminary assessment of allegations would be made by the President of the WMO Congress, who would also take the decision to initiate an investigation. It is the Executive Council that would then carry out the investigation, receive the final report and take a decision on further action.

**222. Less than satisfactory situation overall:** Although some organizations already have certain elements of a procedure in place on how to deal with allegations against their executive head, the review clearly showed that this issue needs further attention and the

<sup>85</sup> JIU was informed that, under art. 11 (3) of the Constitution of UNIDO, the Director-General is "subject to general or specific directives of the Conference or the Board". Therefore, the legislative bodies of UNIDO were empowered to take appropriate action in the event that misconduct findings involving the Director-General had been substantiated by the Office of Evaluation and Internal Oversight through its Internal Oversight Division. Furthermore, JIU was informed that those issues would be tackled in the next revision of the Charter of the Office of Evaluation and Internal Oversight.

elaboration of more formal and comprehensive policies and procedures to cover the whole process.

223. **Pertinent JIU remedial suggestions:** In the view of the Inspector, for those executive heads who are not appointed by the Secretary-General of the United Nations, the inclusion of a reference in their employment contracts or appointment letters concerning the application of the respective pertinent staff regulations and rules and other policies covering misconduct would be a useful tool for clarifying some aspects of this issue. It would give the executive heads the same rights and obligations as any of their staff members. However, the questions of to whom to report allegations, who should assess the allegations and who should conduct an investigation and take a decision on further action would still need to be covered by a separate policy.

224. **Most useful advice from the United Nations Representatives of Investigative Services for the whole United Nations system:** The Inspector wishes to underline the importance of a working draft from the United Nations Representatives of Investigation Services that provides useful advice on the investigation of complaints of misconduct by executive heads. **The Inspector concurs with the recommendation of the United Nations Representatives of Investigative Services that the United Nations system organizations, when developing and adopting appropriate modalities for investigating allegations brought against an executive head, should adopt a policy consistent with the basic documents or constitutions of the organizations, which would:**

- Provide for an external investigative body to carry out the investigation and to confirm that the applicable investigation standards will be applied in this process;
- Define the respective responsibilities for the intake and preliminary review of allegations and identify the internal oversight body or bodies (depending on the nature of the allegation) to which these responsibilities are to be assigned;
- Define the process to be followed and criteria to be used by the head of the assigned internal oversight body when deciding whether or not to refer the allegations to the external investigation body, and how this is communicated;
- Define the process to be followed by the external investigation body in the investigation and reporting of results;
- Confirm the responsibilities of, and the process to be followed by, the legislative body or other designated body or individual when coming to conclusions on the report of the external investigation body;
- Establish adequate confidentiality and whistle-blower protections governing the process.

225. **Other useful advice from the United Nations Representatives of Investigative Services on harmonization of investigation policies related to misconduct by executive heads:** In its draft, the United Nations Representatives of Investigative Services have developed further guidance for the United Nations system organizations by setting out the elements that should be contained in investigation policies related to misconduct by executive heads and the matters to be considered in relation to those elements. Among others, the guidance underlines that, when investigations against executive heads are referred to an investigation function external to the organization, this function should both be free of any potential conflict of interest and have the necessary means and expertise to provide a rapid, confidential and effective response. It also underlines that existing protection of staff against allegations made in bad faith should be explicitly extended to the executive head. With regard to the involvement of oversight and audit committees, the guidance stresses that committees may be given a role when they have an appointment and reporting line independent of the executive head.

226. **Role of the legislative bodies:** Other important issues to be covered in such a policy are the review and implementation of recommendations of the investigation report on misconduct by the executive head by the organizations' legislative bodies and the importance of including clear provisions on how the legislative body should consider the investigation

report and by which factors it should be guided when taking its final decision, including the need to confirm the requirements of confidentiality of the process.

227. The implementation of the following recommendation is expected to strengthen accountability and integrity in the United Nations system.

#### **Recommendation 7**

**The legislative bodies of United Nations system organizations that have not yet done so should develop and adopt appropriate formal procedures for the investigation of complaints of misconduct by executive heads and adopt appropriate policies by the end of 2021.**

### **E. Handling of allegations against heads and personnel of internal oversight offices**

228. **Some, but uneven, progress made in the related policies and procedures since 2011:** The handling of such allegations has been raised as an issue in the JIU investigation report of 2011 and related reports, given the independence of the internal oversight office on the one hand and the conflict of interest situations potentially arising from the assessment and possible investigation of misconduct allegations against the head and personnel of internal oversight offices on the other hand.

229. **Relevant policies contain gaps and need to be updated:** The review examined whether organizations have specific policies and procedures in place on how to address this particular situation. It found that the situation has improved, although there are still many lacunae, due either to the absence of such policies or the incompleteness of policies in place. For further details see annex X.

230. The examination was based on the following questions:

- (a) Are formal procedures already in place, or are there other policies and procedures to be taken into consideration?
- (b) To whom are reports of alleged misconduct to be made?
- (c) Who would undertake the preliminary assessment of such allegations?
- (d) Who would take the decision to initiate an investigation?
- (e) Who would carry out such an investigation?
- (f) To whom is the final investigation report to be submitted?

231. **The result of the JIU analysis shows an uneven situation across agencies:** While UNDP, UNHCR, FAO, ILO, UNESCO and WIPO already have detailed formal procedures in place that, in most cases, even make a clear distinction between the handling of allegations against the head of the internal oversight office and allegations against its staff or personnel, other organizations, such as UNFPA and, to a lesser extent, UNOPS, IMO, UNIDO and WHO, only have basic provisions contained in their audit charters or other policy documents that provide for the handling of such allegations.

232. In the United Nations Secretariat, limited guidance is available on allegations against OIOS personnel. In the event of allegations against personnel of OIOS, including the head of the investigation division, the Under-Secretary-General for Internal Oversight Services addresses and handles these allegations, while investigations may be referred to an external investigator. The administrative instruction on unsatisfactory conduct, investigations and the disciplinary process (ST/AI/2017/1) provides some guidance, indicating in paragraph 2.1 (a) that the responsible official is “the Under-Secretary-General for Internal Oversight Services, for staff members of OIOS.” It further states in paragraph 4.4 that “information of unsatisfactory conduct relating to OIOS staff shall be brought only to the attention of the Under-Secretary-General for Internal Oversight Services.” No formal procedures exist in the event of allegations against the Under-Secretary-General for Internal Oversight Services.

These allegations would be addressed and handled by the Secretary-General, who also makes the decision on whether or not to open an investigation. The investigation is carried out by a panel or entity appointed by the Secretary-General. The final investigation report is submitted to the Secretary-General.

233. By contrast, thus far neither IAEA, ITU nor WMO have any formal procedures in place on how to handle reports of this type of alleged misconduct. Apart from the risk that the lack of such formal procedures represents, it also seems to reflect the lower degree of independence of the heads of the internal oversight offices in the organizations concerned.

234. The implementation of the following recommendation is expected to strengthen the investigation function and enhance transparency, accountability and integrity.

**Recommendation 8**

**The legislative bodies of United Nations system organizations that have not yet done so should request that organizations establish by the end of 2021 formal procedures for handling allegations of misconduct against heads and personnel of their internal oversight offices in order to avoid situations of conflict of interest.**



## V. New demands and challenges

### A. Investigation capacity, caseloads and resources

235. **Concerns raised in earlier oversight reports:** The capacity of the investigation function and the adequacy of resources allocated to it have been raised in the 2011 JIU report on the investigation function (and also in JIU/REP/2016/4 and JIU/REP/2016/2) and in various reports of the Board of Auditors, oversight bodies of other organizations and their audit or oversight advisory committees (see for example A/73/5 (Vol.I), A/70/284 and A/69/304). Two key concerns were brought up in this regard: the extended length of investigations and their quality or conformity with professional investigation standards. Those reports suggested, *inter alia*, that the investigation-related resources and capacity should be reviewed and reassessed to address these concerns.

236. **Excessive delays in the process a key impediment:** The extended length of investigations, from the receipt of the allegation until the conclusion of an investigation with the issuance of an investigation report, was considered a serious impediment to accountability and integrity and a root cause of the perception of impunity and the lack of trust in the investigation function. Another aggravating element was the additional, often significant, amount of time required for the subsequent disciplinary and internal administration of justice processes.<sup>86</sup> The perception (and often not only a perception) that allegations of misconduct are not met with action in a timely manner has a damaging effect on the culture of integrity in an organization and weakens the ability of investigations and disciplinary actions to act as a deterrent in combating misconduct and fostering ethical behaviour.

237. **Increasing caseloads outstrip the growth in resources:** Moreover, investigations have been faced with increasing caseloads since the issuance of the 2011 JIU report. The situation has worsened in recent years. As can be seen from the statistics below, there has been a significant increase in the number of cases since 2011, notably from 2017 to 2019. While the overall investigation capacity has increased as well, many investigation functions are still struggling to manage the much higher caseloads.

238. **Member States ultimately determine the level of investigation resources:** The adequacy and efficiency of the internal oversight services, including the investigation function, also depend on Member States' commitment to making the necessary resources available to the internal oversight entities (see JIU/REP/2011/7, para. 50). As outlined in a previous JIU report on oversight lacunae (JIU/REP/2006/2, para. 4), Member States have the ultimate responsibility for oversight in the organizations of the United Nations system, while they delegate some authority for oversight to the secretariats of the organizations, including to the internal oversight and investigation functions, and some to the external oversight bodies.

239. **Balancing act between reasonable assurance and cost considerations:** Member States have to balance their need for assurance with the costs of such assurance. The higher the level of assurance, the greater the cost (JIU/REP/2006/2, para. 6). Providing reasonable assurance is generally considered to be the goal of oversight functions, with reasonableness defined by reference to a risk assessment conducted for each organization. On this basis, Member States can determine the level of assurance that they wish to obtain as a result of the activities of the oversight functions, which in turn would enable them to fulfil their oversight responsibilities (JIU/REP/2006/2, para. 6). Therefore, it is ultimately the prerogative of Member States to decide on the appropriate level of resources for the oversight and investigation function and reasonable assurance, in line with their risk appetite or what they consider to be an acceptable level of risk.

<sup>86</sup> It was noted that the increases in investigation cases and resulting substantiated investigations also have an impact on the subsequent disciplinary processes and represent challenges in terms of capacity and the timely processing of these cases by legal offices and other functions, as also highlighted, for example, by the Board of Auditors in its reports (see for example A/73/5 (Vol. 1) and A/74/5 (Vol. 1)) and the previous JIU report JIU/REP/2016/4, to which reference is made in this regard.

## 1. Significant increases in investigation caseloads

240. **Scope of United Nations entities and investigation work covered:** JIU gathered caseload data from United Nations system organizations for the time period from 2013 to 2019. This data included the number of complaints received by the investigation function, the number of investigation cases opened during the reporting period, the number of backlogged cases from the previous year, the total number of investigation cases and the number of cases closed.

241. It should be noted that the following information refers only to investigations conducted by the internal oversight offices. It does not cover investigations that are undertaken by other offices, such as human resources, layperson panels or field offices, as is the case in a number of organizations, including the United Nations Secretariat,<sup>87</sup> ILO and UNRWA. Except for the United Nations Secretariat, there is no information provided by other organizations on allegations received and investigations conducted by these other offices. The Inspector considers this lacuna a matter of concern. This lack of data prevents having a full picture of the misconduct situation in the organizations concerned. Therefore, it negatively affects transparency, integrity and accountability. Reference is made to recommendation 3 above in this regard.

## 2. Lack of comparable data

242. **Methods of data collection used:** Caseload data and the related information were solicited by organizations through the JIU corporate questionnaire and triangulated against the information available in relevant documentation, notably the annual activity reports of the internal oversight offices and the organizations' financial statements and external auditor reports, where possible. It should, however, be noted that, due to the different methodologies used by organizations and some data not being available or collected by organizations, the following information must be considered with these limitations in mind.

## 3. Need to harmonize terminology and information on investigations provided in annual activity reports of the internal oversight functions

243. **Different terminologies pose a problem for data comparability:** The analysis of the case statistics provided by organizations in response to the JIU corporate questionnaire and a review of the annual activity reports of the internal oversight and investigation functions revealed that organizations use different terminology when recording investigation-related case statistics and providing them in their annual activity reports.

244. **Distinctions in the categories used for reporting:** Notably, some organizations consider "complaints" to be "investigation cases", regardless of whether they result in a formal investigation after preliminary assessment. Hence, in response to the JIU corporate questionnaire, these organizations (such as UNFPA, UNRWA, FAO, ILO, UNESCO,<sup>88</sup> UNIDO and WIPO) provided the same figures for the number of complaints received and investigation cases opened during a given year. However, in their annual activity reports, most of these organizations provided details on both the number, type, origin and nature of complaints and the actual number of investigations conducted following the preliminary assessment and concluded during the reporting period.

245. **Definition of "complaint" (or "allegation") vs. "investigation case":** Other organizations, such as UNHCR, WFP and the United Nations Secretariat, make a clear distinction between complaints (or allegations) received and investigation cases (allegations that led to a formal investigation). Statistics provided in response to the JIU questionnaire and in the annual activity reports showed that, not surprisingly, the number of complaints is significantly higher than the number of actual investigation cases following the preliminary

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<sup>87</sup> For instance, in the United Nations Secretariat, the Secretary-General in his report on disciplinary measures publishes the number of investigations conducted by offices other than OIOS. Providing information on disciplinary measures is considered a good practice and should be followed by other organizations.

<sup>88</sup> JIU was informed that, in its 2019 annual oversight report, UNESCO will distinguish between allegations received, preliminary assessments and formal investigations.

assessment. For example, UNHCR received 1,236 complaints, while “only” 140 new investigations were opened as reported in its annual activity report covering the period from 1 July 2018 to 30 June 2019.<sup>89</sup> The annual activity reports of these organizations also provide details as to the number and types of complaints received as well as the actual investigation cases, including an overview of the results of their investigative work.

246. **The varying periodicity of annual reports further complicates comparability:** It was also observed that the periodicity of the annual activity reports of the internal oversight and investigation functions varies, which makes comparisons of case statistics difficult. While most organizations follow the calendar year, some entities, such as UNHCR and WIPO,<sup>90</sup> have other reporting cycles (e.g. July to June of the following year).

247. **Various categorization schemes:** Furthermore, organizations categorize their cases in different ways. In the absence of a common methodology within the United Nations system, organizations reported from as few as 3 different types of cases up to as many as 27. It must be acknowledged that the different misconduct categories used reflect the rules and regulations of the respective organizations.

248. **Regular information on a wider range of investigation-related information is needed:** In the view of the Inspector, providing information and further details on the number and types of complaints, in addition to investigation cases, is a good practice, as it improves transparency for management, staff at large and external stakeholders on the internal state and organizational culture of an organization and allows for identifying any issues with adherence to ethical standards. Thus, providing information on the number, type and nature of complaints and investigations as well as related trends and patterns over time are indispensable elements for transparent reporting. Information that equates allegations with investigation cases does not provide the full picture.

249. **Harmonization of terminologies is a key prerequisite for comparability:** Providing comprehensive information on complaints, actual investigations and the related details (such as their number, origin, type and nature and trends or changes over time) will also allow for improved discussion and decision-making by the organizations’ legislative bodies and oversight committees. Furthermore, organizations should harmonize their terminologies as much as possible, to enable comparison among organizations, the identification of system-wide trends and possible common concerns.

250. **Therefore, the Inspector suggests that, following a consultation process through the United Nations Representatives of Investigative Services, organizations should change their reporting period to the calendar year, if there are no important reasons for doing otherwise.**

251. The implementation of the following recommendation is expected to enhance transparency, accountability and integrity.

#### **Recommendation 9**

**The legislative bodies of United Nations system organizations that have not yet done so should request that the respective organizations’ annual internal oversight activity reports contain information on both complaints and investigations, including details on the number, type and nature of the complaints and investigations and trends in this regard.**

<sup>89</sup> See A/AC.96/1193, paras. 26–28. It was noted in the report that investigations opened, closed or finalized in the reporting period may relate to complaints received prior to the current reporting period.

<sup>90</sup> The reporting period was changed in September 2019 to the calendar year.

#### 4. Annual investigation caseloads for the period 2013–2019 show significant growth rates

252. The assessment of the caseloads statistics confirmed that the investigation functions of United Nations system organizations have been faced with continuously increasing caseloads since the issuance of the 2011 JIU report.

253. All organizations except four (ICAO, ITU, UPU and UNWTO)<sup>91</sup> were included. OIOS provides investigation services to the United Nations Secretariat entities; hence, the figures for the United Nations Secretariat include UNCTAD, UNEP, UN-Habitat, UNODC and ITC.<sup>92</sup> The caseload of UNAIDS,<sup>93</sup> which is serviced by the WHO Office of Internal Oversight Services, was included in figures reported by WHO. Data on the types of cases investigated by organizations for the years 2013 to 2018 were also collected.

254. Figure VI provides an overview of the caseloads and trends from 2013 to 2017:

Figure VI

##### System-wide case statistics by year (2013–2017)



Source: Information provided by organizations in questionnaire responses.

Note: Graph includes data for the following organizations: FAO, IAEA, ILO, IMO, the United Nations Secretariat, UNDP, UNESCO, UNFPA, UNHCR, UNICEF, UNIDO, UNOPS, UNRWA, UN-Women, WFP, WHO, WIPO and WMO.

255. As can be seen, overall the number of complaints received across the United Nations system increased from 2013 to 2017, as did the number of new investigation cases opened and the number of total ongoing investigations during a given time during the year.

256. **Significant growth in the number of complaints received:** According to the figures provided in figure I above, the number of complaints (or allegations of misconduct) received across the United Nations system rose from 1,868 complaints in 2013 to 2,797 complaints in 2017, which amounts to an increase of 50 per cent. However, the situation varies significantly

<sup>91</sup> These organizations have a specific arrangement for their investigation function as discussed in chap. IV above, to which reference is made in this regard. For the period from 2013 to 2017, seven investigation cases were handled by ITU, one by UNWTO and five by UPU. At ICAO, 16 formal complaints were received in 2017, and one investigation was ongoing in the same year, as reported by ICAO in its responses to the JIU questionnaire. UNWTO and UPU do not make public the number of complaints they receive, nor did they provide any related information to JIU.

<sup>92</sup> See General Assembly resolution 48/218B and the Secretary-General's bulletin on the organization of the Secretariat of the United Nations (ST/SGB/2015/3).

<sup>93</sup> Ten reports of concern were referred by UNAIDS to the WHO Office of Internal Oversight Services from 2013 to 2017; in 2018, 14 cases were referred.

among organizations. In several entities, such as ILO, UNFPA, UNRWA and WIPO, the number of complaints approximately doubled from 2013 to 2017, and in WHO and UNHCR it increased more than threefold. In several organizations, the number of complaints remained more or less stable during this period with some, at times significant, variations over the years, such as in UNIDO, IAEA and WFP. It should be noted as mentioned above that, due to the different terminology used by organizations, a number of entities do not provide complete information on all allegations received in their annual activity reports. Reference is made to recommendation 9 above.

**257. Closely related increase in the number of investigation cases:** The upward trend in the number of complaints from 2013 to 2017 resulted in an increasing number of investigation cases and case backlogs in several organizations. A closer analysis identified significant variations in the number of complaints received and investigation cases from year to year in many organizations, which experience spikes of complaints that cannot be predicted and that therefore create challenges for the planning and resourcing of the investigation function.

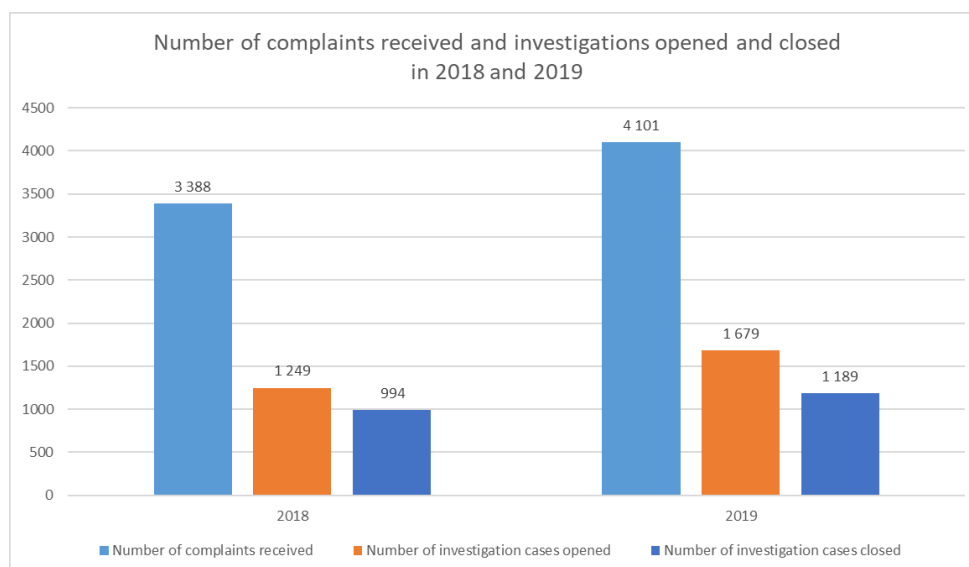
**258. The backlog of complaints and pending cases is rising:** The number of new investigations opened increased from 1,169 cases in 2013 to 1,570 cases in 2017. Several organizations, such as ILO, WHO, UNHCR, UNFPA and UNRWA, face persisting challenges in handling the continuously growing number of complaints and new investigation cases, which lead to a growing number of total ongoing investigation cases each year, adding to the backlog.

**259. Other reasons for the growing backlog:** The persistent backlogging of cases is foremost linked to the need to accommodate the rising number of complaints. But backlogging is also a result of other factors, such as an increased complexity of investigation cases, which require more time, special expertise or a sufficient level of resources. The investigation functions also face challenges in recruiting experienced investigators and investigation consultants in view of the increased demand and a competitive market. Furthermore, against the background of special attention given to allegations of sexual harassment or sexual exploitation and abuse, the focus has shifted. Priority is given to certain types of cases, in particular sexual harassment, sexual exploitation and abuse and fraud. Hence, other types of cases may be deprioritized and backlogged.

**260.** Figure VII provides an overview of the caseloads and trends in selected organizations for 2018 and 2019.<sup>94</sup>

<sup>94</sup> Please note that, given the availability of data, in particular for 2019, this graph only reflects a restricted set of data for a limited number of organizations. Furthermore, the figures are aggregates; data on individual organizations is not displayed.

Figure VII

**Number of complaints received, and investigations opened and closed in 2018 and 2019**

Source: Information provided by organizations.

Note: Graph includes data for the following organizations: the United Nations Secretariat and peacekeeping operations, UNDP, UNFPA, UNHCR, UNOPS, WFP, FAO, ILO, UNESCO and WIPO.

261. **Continued trend of increasing caseloads in 2018 and 2019:** A review of the case statistics of a number of organizations for 2018 and 2019, where data were available in the annual activity reports of the internal oversight offices, showed that the trend of increasing numbers of reports of alleged misconduct (complaints) and investigation caseloads continued in 2018 and 2019. During this period, some organizations continued to experience significant increases in complaints, such as the United Nations Secretariat, UNHCR, WFP, UNOPS, FAO, UNESCO and WHO, as outlined below. It should be noted that, while not reflected in figure VII, the continued increase in the number of complaints received also had an impact on the size of the backlog of cases carried forward from previous years, which, as a result, increased overall as well.

262. **Specific United Nations system examples:** For example, in the United Nations Secretariat, the Investigations Division of OIOS reported that the upward trend had continued. The Investigations Division received 1,387 complaints in 2019, compared with 995 received in 2018 and 669 in 2017, which amounted to an increase of 39 per cent since 2018 and 107 per cent since 2017 (see A/74/92, para. 32). With regard to sexual harassment complaints, the number had increased from 5 in the first quarter of 2016 to 24 in the first quarter of 2019. The biggest increase was in the first quarter of 2018, when the number of reported sexual harassment complaints tripled to 22 from 7 cases in the previous quarter (see A/74/92, para. 33).

263. **Situation at UNHCR:** The number of misconduct complaints increased by 41 per cent from 897 in the previous reporting period (July 2017 to June 2018) to 1,236 at end of June 2019 (covering the period from July 2018 to June 2019). As noted by the Inspector General's Office in its report on its activities (A/AC.96/1193, para. 26), "the increase may be attributable to the continued strong messaging on integrity from executive and senior management, the impact of the rollout of Risk Management 2.0 Initiative and the establishment of Senior Risk Advisors in key operations. An increase in awareness on integrity matters among the UNHCR workforce and implementing partners and the continued professionalization of the Investigation Service including the strengthening of its presence in field locations, which builds relationships and trust encouraging personnel and partners to report, may also have been contributing factors."

264. **Situation at WFP:** At WFP, the number of intake matters received by the Office of the Inspector General increased from 186 in 2017 to 368 in 2018 and 584 in 2019, while the total case volume managed by the Office of Inspections and Investigations of the Office of

the Inspector General doubled from 201 in 2017 to 402 cases in 2018 and more than tripled to 713 cases in 2019. The Office of Inspections and Investigations indicated that this unprecedented increase in the reporting of matters of internal misconduct is driven by factors such as social media interest, internal awareness campaigns and changes in the WFP policy on protection from harassment, sexual harassment, abuse of power and discrimination. It noted that fraud and corruption cases had also increased, due to proactive efforts by the Office of the Inspector General in taking fraud-focused actions such as proactive integrity reviews and inspections (see WFP/EB.A/2019/6-D/1, para. 50 and table 5).

265. **Situation at WHO and UNESCO:** At WHO, the number of investigation cases increased from 50 in 2014 to 148 in 2018, with a significant increase in the number of cases of fraud, failure to comply with professional standards, harassment and sexual harassment in 2018 (EBPBAC24/2, para. 24 and A72/40, para. 57). At UNESCO, the number of complaints increased from 58 in 2018 to over 200 in 2019, and the number of new cases opened increased from 58 in 2018 to 81 in 2019. During the same period, the number of closed investigation cases increased from 47 in 2018 to 70 in 2019.

## **B. Investigation capacity and resources do not keep pace with the rising demands in most organizations**

### **1. Widespread concerns raised about insufficient resources**

266. **Previous complaints regarding capacity:** Issues related to investigation capacity have been brought up by audit and oversight committees, external auditors, JIU and the internal oversight offices themselves (see for example JIU/REP/2000/9, paras. 55–70; JIU/REP/2011/7, paras. 50–55; JIU/REP/2016/4, paras. 254–261; and A/70/284, paras. 63–66). It should be noted that there are no commonly accepted benchmarks for assessing the adequacy of resources or capacity of the investigation function, although some criteria or benchmarks have been proposed by JIU, the European Anti-Fraud Office and the Association of Certified Fraud Examiners. These have been applied in the course of this review to assess the investigation capacity and resources of the reviewed organizations.

267. **Present agency concerns:** In their responses to the JIU questionnaire and during interviews, many organizations voiced their concerns regarding the lack of adequate resources and capacity to meet investigation needs. The majority of organizations indicated that securing sufficient resources and capacity is a constant challenge, due to the increasing number of reported allegations and subsequent investigations and related activities. The resources available have not grown at the same pace, as the following examples show.

268. **Additional factors that aggravate the situation in some organizations:** For example, the mandate of the UNHCR investigation service has been expanded to include the investigation of misconduct by personnel of around 1,000 implementing partners and others with a contractual relationship with UNHCR. FAO explained that, since 2015, the mandate of the investigations function has been expanded to include allegations of all forms of harassment as well as sexual exploitation and abuse. This coincided with the implementation of vendor sanctions procedures in FAO that foresee a prominent role for the investigation unit. Other organizations that have a strong field presence, such as UNICEF and UNFPA, and that work with a large number of implementing partners face similar challenges. In the case of UNFPA, the mandate of its internal oversight office was expanded in late 2013 to cover all types of misconduct by any person or entity with a contractual relationship with the organization, including around 1,400 implementing partners and vendors and a similar number of consultants and service contractors. To deal with this change and the related workload increase, the internal oversight office of UNFPA received one additional post in 2017. Additional aggravating factors for the organizations mentioned above are that many of the investigations must be conducted in remote locations, often in insecure environments and with limited access to witnesses and victims.

269. **Some organizations report related capacity increases:** A limited number of organizations, such as UNICEF, indicated that their investigation and oversight resources have increased in the past two years. In the period from 2018 to 2019, in order to strengthen its capacity to investigate harassment, sexual harassment and sexual exploitation and abuse

cases, the United Nations Secretariat recruited six female investigators specialized in these types of investigations. UNFPA, WHO and WIPO explained that they covered the rising demands by engaging consultants and temporary investigation personnel, though this practice comes with additional challenges.

270. Concerns about investigation capacity constraints have also been voiced by many of the organizations' audit and oversight committees, including those of UNHCR, ILO, UNESCO and WHO. They observed that the increasing number of allegations and complexity and sensitivity of cases placed pressure on investigation resources and led to a growing number of backlogged cases and extended lengths of investigations. Considering the adverse impact of wrongdoing on the organization's reputation and its relationship with donors and other stakeholders, some committees, such as that of WHO, have recommended that management should closely review the workload of the investigation service and allocate resources accordingly (see EBPBAC30/2, paras. 23–27).

## 2. **Benchmark analysis indicates underresourcing of the investigation function in some organizations**

271. **Capacities measured against three benchmarks:** On the basis of the benchmarks established by JIU in 2006, by the European Anti-Fraud Office in its peer review of the UNHCR investigation function in 2013,<sup>95</sup> and by the Association of Certified Fraud Examiners in its 2017 benchmark study,<sup>96</sup> JIU performed an assessment of the capacity of the investigation function against the following three benchmarks or indicators: (a) the ratio of the oversight budget compared with the organization's total budget; (b) the number of staff or personnel per investigator; and (c) the number of cases handled by one investigator. It should be noted that these benchmarks are indicative and that the particularities of the respective entities, their risk exposure or profile, types of business operations and other factors, such as the complexity of investigation cases, need to be taken into consideration as well.

272. **A significant degree of underresourcing is still the rule:** The results point to a situation of understaffing and underresourcing in the majority of organizations, leading to an ever-higher number of cases per investigator. The resulting problems are compounded by the steep rise in the number of new allegations and the dichotomy between caseload and resource growth. However, wide disparities were observed among the organizations.

273. **Ratio of the internal oversight budget<sup>97</sup> compared with the organization's total budget:** In its 2006 oversight lacunae report (JIU/REP/2006/2, annexes VII and VIII), JIU suggested that the total internal oversight budget should range between 0.50 to 0.90 per cent of the entity's total budget. JIU further proposed an average of 700 to 1,500 total staff per investigator.

274. **Previous suggestions on staffing ratios:** In its report on the investigation function issued in 2011 (JIU/REP/2011/7, para. 54), JIU indicated that the staffing standards of 2006 needed to be revisited in view of the investigation caseloads, the rapidly evolving investigatory environment and the increasing complexity of the cases. As mentioned before, the European Anti-Fraud Office in its 2013 peer review of the UNHCR investigation function suggested that there should be one investigator for approximately 700 staff, and the Association of Certified Fraud Examiners proposed in its 2017 fraud-related benchmarking report that ideally one investigator should handle four to five fraud cases at a given time.

275. **Relevant ratios between oversight resources and agency revenue:** On average, internal oversight resources in relation to the organization's total revenue amounted to

<sup>95</sup> The European Anti-Fraud Office, Independent Peer Review of the UNHCR Investigative Function, 11 to 17 December 2013.

<sup>96</sup> Association of Certified Fraud Examiners, In-House Fraud Investigation Teams: 2017 Benchmarking Report.

<sup>97</sup> It should be noted that the mandate of the internal oversight offices varies among organizations. In some, it includes audit, evaluation, investigation and inspection, while in other organizations it includes only audit and investigation, with a separate office mandated to conduct evaluations. Thus, the budgets of the internal oversight offices cover different oversight activities.



0.41 per cent for all United Nations system organizations in 2017, ranging from as low as 0.10 per cent in WHO to 1.10 per cent in the United Nations Secretariat. Most organizations are below the range proposed by JIU of 0.50 to 0.90 per cent. Only seven organizations (the United Nations Secretariat, UNFPA, UN-Women, IMO, UPU, WIPO and WMO) are within or above the suggested range. In 2018, the situation improved, with the average for all United Nations system organizations increasing to 0.47 per cent, which is close to the lower end of the JIU proposed ratio of 0.50 per cent, ranging from 0.10 per cent at UNICEF up to 0.94 per cent at IMO. Nine organizations (the United Nations Secretariat, UNFPA, IAEA, ILO, IMO, UNIDO, UPU, WIPO and WMO) fell within or above the JIU proposed ratio in 2018. Annex XI, part I and part II provide details for all organizations, including information on the percentage of the investigation function budget compared with the total internal oversight budget in 2017 and 2018.

276. It should be noted that not all organizations have a separate budget for investigations as part of the budget for internal oversight services and that in some cases the internal oversight budget covers audit, investigations and evaluation, for example in the United Nations Secretariat, while in others it is only for audit and investigations, for example in UNFPA.

277. **Number of staff and personnel per investigator:** Reviewing the number of professional investigators in relation to the total number of staff and total number of personnel (staff and non-staff) for 2017, the numbers range from as high as one investigator per 2,298 staff (and per 2,902 personnel) in UNICEF down to one investigator per 359 staff (and per 519 personnel) in WIPO and one investigator per 30 staff (and per 4,286 personnel) in UNRWA. Six organizations (ICAO, IMO, ITU, UNWTO, UPU and WMO) do not have professional investigators at all.

278. In 2017, nine organizations (UNDP, UNFPA, UNOPS, UNRWA, WFP, FAO, ILO, UNIDO and WIPO) fell within the investigator-staff ratio suggested by the European Anti-Fraud Office of 1 to 700, and four organizations (the United Nations Secretariat, UNHCR, IAEA and UNESCO) fell within the JIU proposed investigator-staff ratio of 1 to 700–1,500. Two organizations (UNICEF and WHO) exceeded both the European Anti-Fraud Office and JIU proposed investigator-staff ratios. In 2018, the situation in relation to the investigator-staff ratio improved, with all organizations except four (UNICEF, IAEA, UNESCO and WHO) meeting the ratio suggested by the European Anti-Fraud Office of 1 investigator for 700 staff. The four who did not meet this ratio did, however, fall within the higher ratio suggested by JIU (1 investigator for 700–1,500 staff).

279. When looking at the number of professional investigators in relation to the total number of personnel in 2017, there are seven organizations (the United Nations Secretariat, UNICEF, UNRWA, UNESCO, FAO, UNIDO and WHO) that met neither the ratio proposed by the European Anti-Fraud Office nor the ratio proposed by JIU. Six organizations (UNFPA, UNHCR, UNOPS, WFP, IAEA and ILO) met the more flexible JIU ratio, and only two entities (UNDP and WIPO) were within the fixed European Anti-Fraud Office ratio. The situation degraded in 2018 compared with 2017, with seven entities not meeting either ratio, seven falling within the higher JIU ratio and only one meeting the European Anti-Fraud Office ratio. As can be seen, while there have been some improvements concerning the staff-investigator ratio, there was a setback concerning the personnel-investigator ratio. In view of the continuous growth of the number of non-staff employed by United Nations system organizations and consequently the expansion of the mandate of the investigation function, the personnel-investigator ratio is critical for assessing the capacity of the function. For details see annex XI, part I and part II.

280. **Number of cases handled by one investigator:** The number of cases handled per investigator in 2017 ranges from about 5 cases per investigator in OIOS up to 35 cases per investigator in WHO and 80 cases per investigator in ILO.<sup>98</sup> Only three organizations (the United Nations Secretariat, UNRWA and WIPO) fall within the suggested benchmark

<sup>98</sup> Information as provided in response to the JIU questionnaire. However, it should be noted that in the case of ILO this figure was provided at a time when only the chief of investigations post was filled, and the position of senior investigator was vacant. The situation has improved since then.

proposed by the Association of Certified Fraud Examiners of five fraud cases per investigator. It should be noted, however, that in both the United Nations Secretariat and UNRWA other offices also conduct investigations. Many organizations face severe challenges in terms of the average number of investigation cases handled by one investigator, such as WHO (35 cases), UNFPA (23 cases), FAO (24 cases) and UNDP (15 cases). Details regarding all organizations are provided in annex VIII. While investigation cases differ in nature, type and complexity, it is evident that exceeding a certain number of cases per investigator makes it difficult or even impossible to handle them effectively and to conclude investigations within a set time frame.

281. **Mixed picture overall:** As can be seen when assessing the organizations against all three benchmarks, the situation greatly varies among organizations. However, looking at the overall picture, it is of concern that many organizations reviewed do not meet one or more of the proposed benchmarks. While the benchmarks, as explained, are indicative, and the particularities of the respective entities need to be taken into consideration, the assessment shows that many organizations face considerable challenges. Against the background of the increasing number of complaints and subsequent investigations, these challenges will continue and become more difficult to address.

### 3. Remedial measures taken successfully to some degree

282. In order to address capacity challenges, organizations have taken various measures. Some organizations, such as WFP, OIOS, UNICEF, ILO and WHO, have been successful in recruiting additional investigators through supplementary funding requests approved by their executive management to address the growing caseload.

283. **External investigation consultants:** Another approach used, for example, by ILO, UNDP, UNFPA, WIPO and WHO to deal with the increased caseload and workload is to engage external investigation consultants. In this regard, 11 organizations (UNDP, UNFPA, UNICEF, UNRWA, FAO, IMO, ITU, UNESCO, UNIDO, WIPO and WMO) stated that external consultants were contracted when caseloads exceeded in-house capacity and resources were made available. Five organizations (WFP, FAO, IAEA, ILO, UNESCO and UNOPS) hired consultants or consultancy firms for cases requiring specific expertise, such as forensics skills. In addition, various organizations (such as UNRWA and WIPO) would outsource investigations to external parties if faced with conflicts of interest.

284. **More flexibility achieved, but unsustainable in the longer term:** JIU notes in this context that the use of consultants does provide some flexibility for addressing peak workloads and may add specific skill sets that the in-house investigation function does not have. This can be a useful solution for ad hoc usage, but it is not a sustainable approach in the long run. It may even become disruptive when the dependency on consultant support becomes too high in terms of the ratio of consultant to in-house investigator. Furthermore, a number of interviewees indicated that there was competition among organizations for qualified consultants, so relying on consultancy was difficult.

285. **High associated managerial costs:** Furthermore, engaging consultants entails high managerial costs, including the costs of training consultants to become familiar with the organization's policies, procedures and investigation process; ensuring appropriate quality assurance; and the extra administrative tasks of recruitment. It also precludes developing in-house capacity, skills and knowledge and negatively affects continuity and institutional memory. The use of consultants may also negatively affect the quality of investigation reports.

286. **Streamlining the case intake and "triage" (preliminary assessment) process:** Some organizations, such as UNHCR and WFP, have also revised their complaints intake process by forming a special intake unit or committee and adopting intake guidelines or standard operating procedures. They argue that these arrangements help to manage and streamline the entire case intake and preliminary assessment process, which involves making a preliminary review of the information received, seeking further validation or corroboration where necessary, and, in so doing, providing sufficient information upon the conclusion of the intake assessment to make decisions on whether to open investigations and to enable the appropriate assignment and prioritization of cases (see WFP/EB.A/2019/6-D/1, para. 51).

287. **Adoption of key performance indicators and target timelines for investigations:** Several organizations, such as the United Nations Secretariat, UNDP, UNFPA, UNHCR, WFP and FAO, have developed and adopted key performance indicators for investigations. One of the performance goals is the timeline for completing investigations. While most organizations have targeted timelines, only a few have mandatory timelines. The targeted timelines vary among organizations from 60 days for investigations into allegations of harassment, sexual harassment and abuse of authority at FAO to 90 days at UNICEF for investigations into prohibited sexual conduct and up to nine months at WHO for all types of alleged misconduct. Organizations have different timelines for different types of misconduct, usually prescribing a shorter target timespan for investigations into harassment, sexual harassment and sexual exploitation and abuse and into retaliation. Annex VIII provides further details on each organization.

#### 4. **Concerns persist: Need for adequate investigation function resources based on needs assessment and assurance level**

288. **Target timelines are mostly exceeded:** While the average length of investigations has decreased in a number of organizations, there are still many cases in which investigations have exceeded the set performance goals (targeted timelines). This is a common trend among organizations. As can be seen from annex VIII, investigations take on average between 6 and 12 months.

289. For instance, at OIOS the average length of investigations was 11.1 months in 2018 (down from 14 months in 2016) and 10.7 months at the end of 2019. In UNHCR, 50 per cent of all finalized investigations were not processed within the targeted timeline of six months in 2018. Investigations into sexual exploitation and abuse cases were completed faster, with 72 per cent of them being finalized within six months. It should be noted that, in addition to the investigation process, a possible subsequent disciplinary process may take additional time. This could be as long as the investigation process itself or longer, again contributing to a protracted duration of the whole process.

290. **Reasons for increasingly long investigations:** As indicated by the organizations, there are a number of different reasons why the targeted timelines may not be met, such as a significant and unforeseen increase in the number of complaints, the complexity of cases, the inability to hire investigators quickly, or simply a lack of resources and capacity (such as direct investigation capacity and support capacity).

291. **Related concerns voiced by the oversight community:** Concerns about the protracted length of investigations and their follow-up process were expressed by oversight offices, including audit or oversight advisory committees, the external auditors and JIU, as well as legislative bodies (see for example A/74/280, A/74/5 (Vol. I), EC/70/SC/CRP.18 (UNHCR), WFP/EBA/2019/6-D/1 and JIU/REP/2016/4) and by staff.

292. **Overly lengthy timelines for investigations:** Although there are no benchmarks on timelines for conducting and completing an investigation, the timeline within which to complete an investigation is considered an essential element of an effective accountability system. Against this background, most organizations have introduced targeted timelines for the completion of their investigations, while these timelines vary depending on the category of misconduct that is investigated. Annex VIII provides further details. Despite the targets set, the time that is in fact needed to conclude an investigation is considered too long by many, such as the affected individuals, staff at large and other stakeholders. Audit and oversight committees of many organizations have taken up this issue. For instance, the Independent Audit Advisory Committee stressed in its report on its activities from 1 August 2018 to 31 July 2019 (A/74/280, paras. 60–61) that, at OIOS, the average length of an investigation, which was 11.5 months in 2018, is still far longer than both the six-month period prescribed by OIOS in its programme impact pathways and the 120 days for investigations into protection against retaliation stipulated in article 8.1 of the Secretary-General's bulletin on protection against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations (ST/SGB/2017/2/Rev.1).

293. It should be noted that, during the period from 2015 to 2019, OIOS experienced a 256 per cent increase in the number of reports of misconduct (from 493 to 1,262), a 266 per cent

increase in the number of open investigations at year's end (from 116 to 309), and a 260 per cent increase in the number of reports issued annually (from 106 to 275). At the same time, the average time taken to complete an investigation fell from 15.8 months to 10.7 months in 2019. Furthermore, the vacancy rate in OIOS has been brought down from 25–30 per cent to 5–6 per cent from 2015 to 2019. These figures show that, despite the sharp and continuing increase in workload, OIOS has improved its management of investigations, adapting to both the increasing caseload and the increasingly complex and changing nature of investigations.

294. **Related concerns raised in JIU reports:** Similar concerns were raised in the JIU report on fraud prevention, detection and response (JIU/REP/2016/4, para. 257), noting: “Many interviewees indicated that the long and protracted life cycle of the process, including the investigation, the disciplinary process follow-up and the tribunals promote a sense of impunity among fraud perpetrators in the United Nations system. It results in possible perpetrators not being deterred to commit fraud, and staff not inclined to report fraud, as they believe, rightly or wrongly, that the organization is not disposed towards follow-up action or the perpetrator may not be punished even when sufficient evidence is present.” Furthermore, the lack of confidence in the system and the absence of trust that any meaningful action would be taken are also enabling factors for underreporting allegations of misconduct in the United Nations system, which has been highlighted as a major concern in previous JIU reports<sup>99</sup> and in reports and surveys conducted in the context of the ongoing work to address sexual harassment and sexual exploitation and abuse.

295. **Prior Board of Auditors and audit and oversight committee recommendations:** In many of these reports, it was suggested that the investigation resource needs and capacity should be reviewed and reassessed. For example, the Board of Auditors recommended that the United Nations Secretariat assess the capacity available in various entities to conduct investigations that measure up to the professionalized system of administration of justice, and, wherever needed, initiate steps for building and enhancing such capacity. In the case of WHO, its oversight advisory committee was of the view that, given the size and complexity of WHO, the overall number of cases appeared to be at the lower end of expectations. It therefore suggested preparing the investigation function for a continued increase in the future in both case intake and case complexity. The committee believed that, further to finding short-term solutions, there was a need to address investigation challenges in a more fundamental way (see EBPBAC30/2, paras. 23–27).

296. **Prior JIU recommendations:** In its 2011 report on the investigation function (JIU/REP/2011/7, recommendation 6), JIU made a recommendation in the same vein, suggesting that the legislative bodies of United Nations system organizations should review the adequacy of resources and staffing of the investigation function on the basis of the recommendations of the respective audit or oversight committees either annually or biennially, depending on the organizations' budget cycle. However, no specific metrics regarding benchmarks to measure or assess the related resource needs and investigation capacity were proposed.

297. **A “vicious circle” of growing caseloads and prolonged duration of investigations:** As can be seen from the above, the assessment shows that the investigation functions in many organizations are struggling to manage the rising caseloads, despite some resource and capacity increases in a number of organizations. The rising number of complaints, including those stemming from reporting all forms of harassment; the preliminary assessment of allegations in the context of zero tolerance to misconduct; and the conduct of an increased number of investigations all draw on the limited investigation resources, thus contributing to a prolonged duration of investigations and a delay in holding perpetrators accountable, if allegations are substantiated. To meet these challenges, Member States have the ultimate authority to determine and, if considered necessary, to augment the level of investigation resources.

<sup>99</sup> See JIU/REP/2018/4, chap. V.; JIU/REP/2016/4, chap. VIII.; and UNICEF, “Independent Panel Review of the UNICEF Response to Protection from Sexual Exploitation and Abuse”, September 2018.

298. **A capacity assessment methodology needs to be developed:** To ensure that future decisions on the appropriate resource level of the investigation function be taken on a more objective basis, the **Inspector suggests that the organizations concerned develop a methodology for the assessment of the investigation capacity and its related resource needs, where appropriate in consultation with the respective audit and oversight committees. This methodology should comprise key performance indicators for the conduct and completion of investigations, including intake and preliminary assessment, on the basis of an organization-specific risk categorization, the organizational set-up, mandate and geographical scope of operations, and the type and complexity of the complaints to potentially be investigated. In this context, recommendation 13 of the JIU report on fraud prevention (JIU/REP/2016/4) is recalled. Against this background, it is critical that key performance indicators be sufficiently nuanced to recognize the need for different timelines for different types of cases.**

299. **Basis for the new methodology:** Apart from the above-mentioned criteria, this methodology should be based on an analysis of past and current caseloads against available investigation resources (investigators, consultants and other resources), using metrics such as: caseload per investigator; number of investigator per staff (and personnel); ratio of internal oversight and investigation budget compared with the organization's total revenue; length of investigations and compliance with mandatory and targeted timelines; compliance with key performance indicators; and other relevant factors taking into account the specificities of the organizations.

300. The investigation function, due to its reactive nature and being driven by factors such as unpredictable caseloads or complexity of cases, differs from other oversight functions such as internal audit. However, the methodology to be developed could also be informed by approaches such as risk-based auditing and audit work planning, as appropriate. Furthermore, the above-mentioned metrics can also be used for defining and updating the key performance indicators for both the internal oversight and investigation services and related performance assessments.

301. **Additional expected benefits:** Lastly, supporting future submissions of internal oversight and investigation budgets on an evidence-based methodology such as outlined above would enable executive heads and subsequently their legislative bodies to make better informed resource decisions.

302. The implementation of the following recommendation is expected to strengthen the investigation function and enhance transparency, accountability and integrity.

#### **Recommendation 10**

**The legislative bodies of United Nations system organizations should review the adequacy of resources and staffing of the investigation function, taking into consideration the recommendations of the respective audit and oversight committees, where available.**

303. **Need for greater flexibility to deal with fluctuating workload peaks:** In addition to the continuing significant increase in the number of complaints and subsequent investigations, the investigation function is confronted with unpredictable peaks of allegations and related workloads. Therefore, **the Inspector suggests that the internal oversight and investigation functions develop mechanisms and mitigation measures to address spikes of investigation workload**, for example through the availability of budgetary resources and the possibility of and more flexibility in hiring investigation consultants, establishing a reserve fund, concluding memorandums of understanding with other investigation services for loans or temporary assignment of investigators, or a roster of suitable investigation consultants that could be engaged upon short notice.

304. **Streamlining the preliminary assessment:** To make the most efficient and effective use of the available resources, the **Inspector suggests that the investigation functions streamline their procedures for intake and preliminary assessment, thus allowing for improved decision-making and prioritization of cases.** For the larger investigation

functions, assigning or establishing an intake unit may be useful. The investigation case management systems should also be updated to ensure that all relevant information, including the complaints received, the preliminary assessment and its outcome or decision are duly recorded.

### C. Challenges in investigations of sexual harassment and sexual exploitation and abuse complaints

305. **Special challenges posed by sexual harassment and sexual exploitation and abuse investigations:** Looking at the present state of the investigation function, in particular its resources and caseload, the review examined which new challenges and demands have emerged over the last five years. During the interviews, the organizations underlined that it was mostly investigations of sexual harassment and sexual exploitation and abuse that constituted the greatest challenge for a series of reasons. One was that, in the context of the “Me Too”<sup>100</sup> debate and other factors, such as an increased trust in the system for reporting such incidents, the number of complaints and resulting investigations had considerably increased, while in many organizations the increase in resources had not kept pace. Another aspect mentioned was the time needed to ensure that victims or witnesses who were not staff members participated in the investigative process.

306. **Sexual harassment and sexual exploitation and abuse cases require experienced professional investigators and receive top priority:** These cases call for particularly competent and experienced investigators. Furthermore, they receive a high degree of attention and high expectations inside the organizations and by Member States, donors and other stakeholders. Therefore, investigations of cases of sexual harassment and sexual exploitation and abuse are currently dealt with at an increased level of priority that, at times, results in other cases being considered of lower priority.

307. **CEB Task Force on Addressing Sexual Harassment within the Organizations of the United Nations System:** In November 2017, CEB established the Task Force on Addressing Sexual Harassment within the Organizations of the United Nations System, comprising senior officials from more than 40 United Nations entities. The task force focuses, among others, on reviewing organizations’ policies to address sexual harassment and capacities for investigation of related allegations and on identifying gaps and inconsistencies as well as best practices, including from outside the United Nations system, with a view to developing a common United Nations system approach (see CEB/2019/HLCM/17/Add.1). The Task Force presents progress reports to the High-Level Committee on Management and CEB (see for example CEB/2019/3 and CEB/2019/HLCM/17). Notably, following the work of the Task Force, the United Nations System Model Policy on Sexual Harassment was adopted. At the time of the preparation of the JIU report, 20 of the 28 United Nations system organizations had updated their individual agencies’ policies on sexual harassment, aligning them with the above-mentioned Policy. The Inspector welcomes the progress made, which is an important step towards enhancing United Nations system coherence and harmonization of standards and policies, especially on such a crucial topic.

308. Furthermore, the Inter-Agency Standing Committee and the CEB Task Force convened two meetings of investigatory bodies on protection from sexual exploitation, abuse and harassment in 2018 and 2019, which brought together about 80 heads and senior staff of investigatory bodies, the CEB Task Force and the Inter-Agency Standing Committee to consider how to work collectively to achieve enhanced capacity, harmonized and complementary approaches and cooperation among investigatory bodies across the United Nations entities and partners. The 2018 meeting resulted, among others, in recommendations

<sup>100</sup> The Me Too (or #MeToo) movement is a movement against sexual harassment and sexual assault of women. “Me Too” was initially used in this context on social media in 2006. Then in 2017 following public widespread sexual abuse allegations, the movement began to spread as a hashtag on social media.

to strengthen a victims-centered approach to investigations and to harmonize approaches to define roles, improve coordination and strengthen investigative capacity.<sup>101</sup>

**309. Sub-working group of the CEB Task Force to deal with sexual harassment-related investigations:** In October 2018, the CEB Task Force established a sub-working group on strengthening investigative capacity and improving investigations of sexual harassment within the organizations of the United Nations system, whose focus of work is on investigation-related issues. Its membership includes officials with responsibilities for undertaking investigations, taking decisions on disciplinary matters and providing legal advice. It is chaired by a representative of OIOS, with a steering group comprising representatives of the World Bank Group, the Office of Legal Affairs of the United Nations Secretariat, IAEA, UNHCR and UNICEF (CEB/2019/HLCM/17, para. 14 and CEB/2019/HLCM/17/Add.1).

**310. Three priorities of the sub-working group to inform three different work streams:** The terms of reference for the sub-working group are focused on three priorities: (a) to develop a model for the investigation of sexual harassment; (b) to improve the resourcing of sexual harassment investigations; and (c) to improve accountability.

311. Under the first work stream, the sub-working group is expected to develop, inter alia, a guidance manual for the investigation of sexual harassment and a number of related guidelines to be incorporated into the manual, including guidelines on victim-centred investigations, investigator selection, communicating with victims and other stakeholders, and digital forensic evidence. It is expected that the work of the group will also provide some guidance on common terminology, definitions, appropriate credibility assessments of sexual harassment cases, and a common methodology for conducting interviews with victims, witnesses and subjects. It also plans to develop and roll out related training for the investigation community and other relevant officials. At the time of the preparation of the JIU report, three guidance notes had been issued, one on jurisprudence of tribunals on evidentiary standards, one on assessment of evidence and credibility and a summary note on disclosure of an investigation report. The sub-working group was also working on a manual to support investigations from the intake of the complaint to the investigation itself and subsequent report writing, and it was developing training modules, such as a model on interviewing victims.

312. Under the second work stream, the sub-working group is evaluating the means to enable capacity-sharing for investigations of sexual harassment throughout the United Nations system, since the wide variance in investigator numbers among United Nations organizations can present challenges. It is expected to develop a standard memorandum of understanding that will provide a mechanism by which United Nations investigation services can assist each other during times of peak demand.

313. Under the third work stream, the sub-working group will analyse the available jurisprudence on evidentiary standards and burdens of proof as decided by the various administrative tribunals and provide guidance regarding those standards for decision makers, as well as guidance on investigations and disciplinary timelines for sexual harassment cases.

314. Furthermore, the sub-working group will review and provide guidance for conflict of interest issues that may arise where the heads of office, their deputies or the heads of oversight or investigations are themselves the subject of complaints of sexual harassment. In those circumstances, finding the right avenues for handling the complaint can be difficult, the process of authorizing an investigation unclear, and who should conduct any investigation uncertain (see CEB/2019/HLCM/17, paras. 14–33). The Inspector supports these efforts, as the review confirmed the need to address these specific conflict of interest situations. Reference is made to chapter IV above on the need to have procedures in place for handling allegations of misconduct, including of sexual harassment, against executive heads and the heads and the staff of internal oversight offices.

<sup>101</sup> For further details, see <https://interagencystandingcommittee.org/iasc-champion-protection-sexual-exploitation-and-abuse-and-sexual-harassment/second-meeting>.

315. **New sexual harassment screening database launched in June 2018:** The screening database “ClearCheck” provides a system-wide tool to avoid the hiring of individuals whose working relationship with an organization of the United Nations system was terminated as a result of substantiated investigations of harassment (see CEB/2019/HLCM/17, paras. 34–39). The scope of the database was extended to include personnel that are subject to allegations of sexual harassment that remain pending at or after separation, in line with the guidelines adopted by the High-Level Committee on Management in October 2018. It also includes verification in respect to allegations and investigations of sexual exploitation and abuse.<sup>102</sup> The CEB Task Force on Addressing Sexual Harassment within the Organizations of the United Nations System is also exploring opportunities for further expansion of “ClearCheck”. The United Nations Secretariat is conducting a feasibility study examining the potential for expanding the “ClearCheck” database to include other types of misconduct, such as fraud, and personnel of implementing partners. The study will examine the technical, legal and political implications. At the time of the preparation of the JIU report, the “ClearCheck” database was being used by all United Nations Secretariat entities and over 25 United Nations funds and programmes.

316. **Advantages of the new database:** In the view of the Inspector, the “ClearCheck” database provides a useful system-wide tool to avoid the hiring of proven sexual harassment perpetrators from the United Nations system.<sup>103</sup> At the same time, the Inspector stresses the importance of guaranteeing the right of all individuals concerned to due process, the principle of the presumption of innocence, and the responsibility of the organizations to protect the confidentiality of the data in accordance with the respective applicable rules, regulations and policies.

317. **The efforts of the CEB Task Force on Addressing Sexual Harassment within the Organizations of the United Nations System need to be extended to developing system-wide guidance and related training:** In the view of the Inspector, the ongoing work of the Task Force and the sub-working group are critical in addressing sexual harassment, notably in strengthening the capacity for investigations of sexual harassment and fostering system-wide cooperation and coherence, on the basis of common standards, methodologies and good practices. Developing guidance for the investigation of sexual harassment, including related training, will help to promote more effective and efficient investigations of sexual harassment and thus improve accountability. The issues and challenges currently reviewed by the sub-working group were also brought up by many interviewees and are common to most organizations. Therefore, addressing those at a system-wide level is useful and advisable.

318. **Mutual assistance in sexual harassment cases through a standard memorandum of understanding could provide relief to capacity and resource limitations:** Capacity challenges for investigations of sexual harassment and other types of misconduct have been mentioned by many interviewees. They were considered a critical issue to be resolved, in particular regarding prolonged investigations. The Inspector considers the development of a standard memorandum of understanding, whereby the investigation services of United Nations system organizations could assist each other in the investigation of sexual harassment cases, a valuable contribution to address these challenges. In her view, an extension to other types of misconduct, such as sexual exploitation and abuse or forensic investigations, could be considered as appropriate at a later stage.

<sup>102</sup> “ClearCheck” makes it possible to share information among United Nations entities, system-wide, on individuals (former United Nations staff and United Nations-related personnel) who are the subject of established allegations related to sexual harassment, sexual exploitation and sexual abuse, with the aim of preventing their re-employment within the United Nations system (see <https://www.unsystem.org/content/screening-database-clearcheck>).

<sup>103</sup> Such a database or tool is in line with the recommendations made in previous JIU reports to enhance system-wide cooperation and information-sharing on fraud as well as on implementing partners. See JIU/REP/2014/6, chap. X and JIU/REP/2013/4, chap. XIV.



319. The Inspector **suggests that organizations implement the various outcomes of the CEB Task Force and the Inter-Agency Standing Committee, such as the model policy, guidance and training related to investigations, as appropriate, which will improve investigations of sexual harassment, develop common standards and good practices, strengthen accountability and integrity and promote system-wide coherence.**

320. Furthermore, the Inspector **considers it of utmost importance that those organizations<sup>104</sup> where allegations of harassment, including sexual harassment, and related investigation activities fall under the authority of executive heads, discontinue this practice. To this end, recommendation 3 above is reiterated.**

#### **D. Growing investigation-related information demands from Member States and donors**

321. Several organizations are facing increasing demands and requests from Member States and donors for investigation-related information that exceeds the content of regular reporting. The requests include periodic updates on case statistics, including numbers, status and type of misconduct. Furthermore, some organizations experience ad hoc and follow up requests. There have also been incidents where organizations were asked to share sensitive information.

322. **Managing donor expectations:** The key challenge for organizations is to manage donor expectations in an environment of continuously growing dependency on voluntary funding, where not providing the requested information may put voluntary contributions at risk, while providing the requested information may create risks for ongoing investigations and witnesses. Furthermore, different donors have different information requests, using different definitions and requiring different levels of detail. For example, some donors want information on “suspicions of fraud”, others on “credible suspicions of fraud” and others only want to know about a “credible investigation outcome”. Providing different levels or details of information to some Member States or donors entails the risk of a different treatment of certain Member States or donors compared with others.

323. **Issue considered at the 2019 annual meeting of the United Nations Representatives of Investigative Services:** This topic, among others, was discussed at the 2019 annual meeting of the United Nations Representatives of Investigative Services. It was underlined that it was not the responsibility of investigators to decide which information to provide. It would be useful to make a distinction between information on sexual exploitation and abuse and sexual harassment cases and information on other matters, such as mismanagement, fraud and corruption. The information on sexual exploitation and abuse cases reported on the Secretary-General’s website was accepted by donors at large. From the perspective of investigators, ideally there should be an identical set of information disclosed among the donor community. However, this would require harmonization of terms, definitions and reporting requirements in the organizations’ donor agreements, which then could be applied system-wide.

324. **Sharing of investigation reports:** A related issue is whether or not investigation reports should be shared with Member States and donors. In the case of WFP, its Executive Board adopted a policy in 2015 providing that all investigation reports were to be shared upon request, except if there were risks to the safety or personal reputation of individuals. Limitations also exist, which allow the Inspector General discretion in redacting and withholding investigation reports involving abusive conduct, such as harassment and abuse of power, sexual exploitation and abuse and sexual harassment. The WFP disclosure policy was being updated at the time of conducting the JIU review. In the case of UNFPA, its legislative body decided that investigation reports were not to be shared when it approved the UNFPA oversight policy in January 2015. Other organizations, such as the United Nations Secretariat, also have a policy on the disclosure of investigation reports, whereas Member States can request investigation reports, but they may be redacted when shared.

<sup>104</sup> For details, see annex I.

325. The United Nations Representatives of Investigative Services at its 2019 annual meeting decided to create a work stream to reach a common understanding as to what investigation-related information can be shared and find a solution acceptable to all agencies. **The Inspector underlines the importance of a collective approach among agencies and suggests that United Nations system organizations agree on common principles and practices as developed by the United Nations Representatives of Investigative Services.** Against this background, the recommendations contained in a previous relevant JIU report on donor reporting (JIU/REP/2017/7) are reiterated, stressing, among others, the need to clarify upfront the mutual expectations, including pertinent provisions in donor agreements and the importance of having a common approach across the United Nations system organizations.

## VI. Opportunities for more inter-agency cooperation and coherence

### A. Cooperation as an avenue for enhanced coherence

326. Acknowledging that the mandates, operations, organizational and governance structures of United Nations system organizations differ, the Inspector sees merit in further fostering coherence and harmonization of norms, standards and practices on a system-wide basis, aimed at achieving an equally independent and professional investigation function in all organizations by strengthening inter-agency cooperation and promoting the exchange of good practices and lessons learned.

327. **United Nations Representatives of Investigative Services and the Conference of International Investigators as catalysts for inter-agency harmonization efforts:** The previous 2011 JIU report on the investigation function recommended the establishment of a professional forum of United Nations investigators, similar to that of the United Nations Representatives of Internal Audit Services. It also proposed exploring the possibility of establishing a single consolidated United Nations system investigation unit and recommended that the United Nations Secretary-General set up, under the auspices of CEB, an inter-agency task force. While the former recommendation was implemented with the establishment of the United Nations Representatives of Investigation Services in 2013, the latter recommendation was not accepted by participating organizations for various reasons.

328. Another important framework for investigators of international organizations is the Conference of International Investigators<sup>105</sup> established in 1999, which also includes the United Nations system organizations. It provides a forum to exchange ideas, discuss integrity issues, address challenges in fighting fraud and corruption, receive new developments and share leading practices. It provides support and guidance to investigators and their offices through its annual conferences and published materials. The Conference of International Investigators is managed by a secretariat that organizes and guides the development of the annual conference. Key guidance developed includes the Conference's Uniform Principles and Guidelines, formulated in 2003 and revised in 2009, which harmonize best investigative practices and provide guidance for investigative offices.

329. **Some, but still insufficient progress made since 2011 on system-wide cooperation:** In its 2011 report (see JIU/REP/2011/7, para. 47), JIU also reiterated the importance of the need for more frequent and organized interaction and information-sharing among United Nations system organizations with respect to investigations, as already suggested in the earlier JIU report on the same topic (JIU/REP/2000/9, paras. 76–78). Such cooperation would include the development of common standards and procedures for conducting investigations, the sharing of expertise and methodologies, the development of joint training opportunities and the exchange of personnel (e.g. through secondments), thus ultimately leading to a harmonized system-wide approach to investigations and allowing for the undertaking of joint or parallel investigations, especially for multi-agency field-based activities.

330. **Specific instances of improved cooperation:** Progress has been made in enhancing such system-wide cooperation and information-sharing on investigations since 2011, notably through the work of the United Nations Representatives of Investigative Services (and the Conference of International Investigators) and the past and ongoing efforts in harmonizing investigation standards and methodologies, for instance through advice on the modalities for the investigation of complaints of misconduct by executive heads developed by the United Nations Representatives of Investigative Services. A further example is the ongoing work of strengthening investigation capacity for sexual harassment under the umbrella of CEB (including the High-Level Committee on Management and the CEB Task Force on Addressing Sexual Harassment within the Organizations of the United Nations System) and the Inter-Agency Standing Committee, or through the conclusion of memorandums of understanding between some of the oversight and investigation units of United Nations

<sup>105</sup> For further information, please see <http://www.conf-int-investigators.org>.

system organizations. Yet, on the basis of the findings of the present review, there is still a need for further improvement.

## **B. Leveraging the United Nations Representatives of Investigation Services**

**331. Background information on the United Nations Representatives of Investigative Services:** The United Nations Representatives of Investigation Services was set up in 2013 and comprises the heads of oversight of 24 investigation services. The United Nations Representatives of Investigative Services was established for the purpose of strengthening investigation practices and professionalism by: developing and adopting common principles to guide the investigative process; developing and disseminating recommended guidelines, practices and procedures for voluntary adoption by members; exchanging information and best practices; promoting and supporting operational independence and collaboration; and collaborating on joint investigations, training, sharing of information, skills and resources and participation in peer reviews.<sup>106</sup>

**332. Topics of meetings of the United Nations Representatives of Investigative Services:** The United Nations Representatives of Investigative Services organizes at least one face-to-face annual meeting, usually in conjunction with the annual Conference of International Investigators, and additional virtual or face-to-face meetings as required. Topics of discussion are investigation-related subjects, such as procedures for proactive investigations, comparative data regarding the timeliness of investigations, including the use of key performance indicators, and advice on the modalities for the investigation of allegations of misconduct by executive heads.

**333. Pioneering efforts by the United Nations Representatives of Investigative Services on joint investigations:** It has developed a cooperation agreement on joint investigations to be used as a template for similar arrangements among United Nations system organizations, which was endorsed in 2016. The agreement is based on the template agreement for joint audits as developed by the United Nations Representatives of Internal Audit Services, while taking into consideration the specificities and particular requirements of investigations. The agreement for joint investigations takes into account the various scenarios of possible joint activities among investigation functions of different entities, including the exchange of information, “true” joint investigations and parallel investigations. The agreement is aimed at formalizing the existing cooperation on investigations across the United Nations organizations, which to date has been on an ad hoc basis only.

**334. New system-wide guidelines by the United Nations Representatives of Investigative Services on sexual exploitation and abuse:** In 2017, the United Nations Representatives of Investigative Services also set up a joint task force to strengthen and harmonize investigations into sexual exploitation and abuse through agreed guidelines. The United Nations Representatives of Investigative Services Uniform Principles and Guidelines for Investigations on Sexual Exploitation and Sexual Abuse will serve as a practical tool for investigators to ensure that investigations of sexual exploitation and abuse respect the victim-centred approach. The United Nations Representatives of Investigative Services also developed a protocol for handling and investigating allegations concerning an organization’s executive head, which had been discussed at its meetings in 2014 and 2016 and had been worked on at the end of 2019.

**335. A useful forum for inter-agency cooperation and exchange:** Through its discussions and the work of its various practice working groups, the United Nations Representatives of Investigative Services has developed into a community for sharing practices and experiences on investigations relevant for all organizations and provides a forum for inter-agency exchange. Its discussions and work have made important contributions to the work of other United Nations system bodies or groups, such as CEB, the High-Level Committee on Management and the CEB Task Force on Addressing Sexual

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<sup>106</sup> Charter of the United Nations Representatives of Investigative Services, para. 4.

Harassment within the Organizations of the United Nations System as it concerns investigation-related issues.

**336. United Nations Representatives of Investigative Services as a platform for information-sharing:** For the investigation offices of the United Nations system organizations, the United Nations Representatives of Investigative Services is also the main forum for general cooperation and information-sharing on investigations in the United Nations system, in addition to the Conference of International Investigators. Many interviewees stressed that the United Nations Representatives of Investigative Services provides a useful platform for cooperation on investigation-related issues and for the sharing of investigative practices. Benchmarking and cooperation on United Nations system-wide standards would foster and ensure more consistency in approach among organizations and the sharing of good practices. For example, a common issue that all organizations are facing is the jurisprudence of the administrative tribunals (the United Nations Dispute Tribunal, the United Nations Appeals Tribunal, the UNRWA Dispute Tribunal and the ILO Administrative Tribunal), as their judgments define certain minimum requirements for the investigation and subsequent processes. To ensure consistency in investigative processes and outcomes, ongoing cooperation and dialogue between United Nations system organizations are important; the United Nations Representatives of Investigative Services provides a suitable platform for such an exchange.

**337.** Supported by some of its members, it could also be a platform for online and other investigation training, including for conducting fraud, sexual harassment and sexual exploitation and abuse investigations. It was also recognized that there are distinct differences in policy and investigative frameworks among United Nations system organizations that constitute challenges to harmonization and information-sharing. Thus, there may be value in having – in addition to the United Nations Representatives of Investigative Services – informal forums among groups of United Nations investigation services to engage in discussions on investigation-related issues and aspects relevant to them.

**338. Funding and support of the United Nations Representatives of Investigative Services:** As the United Nations Representatives of Investigative Services is an informal professional network, it does not have any secretariat support or dedicated funding. Hence, the work of the network depends on the goodwill and commitment of its members. Administrative and other support for the United Nations Representatives of Investigative Services is provided on a rotational basis by its elected coordinator or deputy coordinator and by the leads and supporters of the practice working groups, with other members of the network extending support on a case-by-case basis. Some considered the absence of a secretariat for the United Nations Representatives of Investigative Services a limiting factor, since the whole responsibility of preparing meetings, exchanging documents and writing up minutes of meetings (for both virtual and face-to-face meetings) falls on the already overstretched capacity of volunteers. Another issue brought up by a number of interviewees was that not all participants in the network are professional investigators or have an investigation background, which has an impact on the work of the group and its outcomes.

**339. Organizations should facilitate implementation of guidance from the United Nations Representatives of Investigative Services:** The network has become an important forum for sharing practices and experiences on investigation-related issues system-wide and has contributed to strengthening common investigation methodologies, approaches and practices among the United Nations system organizations. The Inspector welcomes the progress made since 2011. In the view of the Inspector, there is a continuous need to enhance the standardization and harmonization of investigation methodologies, policies and procedures across the United Nations system, despite the existing differences in policy and investigative frameworks among organizations. It is necessary to ensure consistency of practices, improve effectiveness and allow for more coherence (e.g. with regard to caseloads, types of cases and high-risk areas). Against this background, **the Inspector encourages organizations to facilitate the implementation of the guidance developed by the United Nations Representatives of Investigative Services, including through the formal system-wide mechanisms (namely CEB and the High-Level Committee on Management), which would allow the development and adoption of formal policies and other guidance, as**

appropriate, so as to promote system-wide coherence, common standards and good practices.

### C. Joint, coordinated, and parallel investigations

340. The framework for joint investigations developed and agreed on by the United Nations Representatives of Investigative Services in 2016 provides guidance and outlines the different scenarios in which investigation units of United Nations organizations conduct investigation work or activities jointly, from the simple exchange of information to “true” joint investigations or parallel investigations. Furthermore, in practice, other forms of assistance are provided among United Nations investigation functions, such as requesting support from another investigation office in the form of verifying birth certificates or other source documents, or giving access to their premises to conduct interviews so as to respect confidentiality.

341. **When joint investigations are appropriate:** There are limited situations where a joint investigation can be appropriate, notably in cases that involve staff of two (or more) organizations, cases where two or more organizations are defrauded by the same individuals, where an implementing partner is shared, or where organizations have common vendors or service suppliers. Furthermore, there are specific scenarios where a joint investigation is desirable, for instance where a work contract is signed by one United Nations system organization locally for another United Nations system organization, such as when a work contract is signed by UNDP locally on behalf of UNFPA, or in the case of personnel being seconded from one United Nations entity to another. Joint investigations have also been performed in cases involving large-scale issues that impact all agencies and are not isolated to one, mainly related to field operations, such as beneficiary registration fraud.

342. **Past experiences with joint investigations within the United Nations system:** According to information provided by organizations in answer to the JIU corporate questionnaire, eight organizations (UNFPA, UNDP, UNOPS, WHO, UNESCO, IAEA and WFP) have already conducted joint investigations together with other United Nations organizations.

343. **Experience at UNDP:** Moreover, some organizations have conducted joint investigation work with other international entities and donor agencies. For instance, UNDP has conducted joint investigations with the European Anti-Fraud Office. UNDP and the Office signed a memorandum of understanding that allows both parties to conduct joint investigations into allegations that affect both organizations. Similarly, UNDP and a donor agency have signed a memorandum of understanding and conducted a joint investigation into allegations of fraud in the context of a common project. It should be noted, however, that the United Nations Office of Legal Affairs advises against conducting joint interviews of United Nations personnel in the context of joint investigations, which in practice limits this type of investigation.

344. **Other memorandums of understanding on cooperation and information-sharing:** A number of investigation offices have concluded general memorandums of understanding with their counterparts in other United Nations system organizations that contain general provisions on cooperation and information-sharing. In practice, however, JIU was informed that data exchange concerning individual investigations thus far occurs only on a case-by-case basis.

345. **Current obstacles to joint investigations:** Several interviewees refer to the fact that the legal frameworks of each organization differ, which makes it difficult for investigators to undertake cases jointly and is perceived as an obstacle to joint investigations. In their view, it would make more sense to conduct parallel investigations, where investigation offices can assist one another while catering to their specific needs and adhering to the requirements of their respective legal frameworks. The United Nations Representatives of Investigative Services framework for joint investigations addresses the various scenarios, from the exchange of information to “true” joint or parallel investigations.

346. **A new common database on fraud and other misconduct would facilitate joint or parallel investigation:** Most organizations considered it helpful to know about the challenges other organizations faced in the conduct of investigations, particularly with regard to implementing partners, vendors or consultants. A particular issue raised was how to ensure that those who have committed acts of misconduct did not simply move from one organization to the next. Due to the presence of multiple United Nations and international organizations in the same field locations, additional cooperation would create synergies and free up resources by avoiding duplication of efforts. Some organizations suggested that, as there was already a database (“ClearCheck”) for subjects of substantiated sexual harassment cases, this database should be extended to include cases of substantiated fraud and other misconduct, as there was currently no formal way to obtain access to that kind of information.

347. **The increasing use of external subcontractors creates additional risks:** Closer and more systematic cooperation among investigation offices is becoming even more important in view of the changing operational landscape and evolving business models of many United Nations agencies, notably the increased use of implementing partners, in particular at the local level. Such programme implementation modalities come with additional, at times very high, operational, financial and reputational risks. Improved cooperation and increased joint investigations would help to mitigate these risks, avoid duplication of efforts and result in cost efficiencies.

348. In the view of the Inspector, **investigation offices should more systematically exchange information on specific investigations, as appropriate, and explore the possibility of joint or parallel investigations where feasible, notably with regard to implementing partners, vendors and other service providers with contractual relationships to more than one United Nations system organization. To this end, memorandums of understanding among investigation offices of United Nations system organizations, based on the United Nations Representatives of Investigative Services model, should be concluded, if not yet done so, to facilitate the exchange of information on specific investigation cases when needed.**<sup>107</sup>

#### **D. On the question of creating a consolidated single system-wide investigation unit**

349. **JIU proposal from its 2011 report:** The 2011 JIU report on the investigation function (see JIU/REP/2011/7, paras. 70–73 and recommendation 8) put forward a proposal on exploring options for a system-wide single investigation unit servicing all United Nations system organizations and recommended the establishment of an inter-agency task force under the auspices of CEB to develop options to that effect. In that report, JIU argued that such a comprehensive system-wide solution would solve most of the investigation-related issues for the longer term and would pertain equally to all, thus being fully in line with the spirit of “One UN”.

350. **Expected benefits:** The benefits of the establishment of such a system-wide single investigation unit were expected to include: an entirely independent investigation function where all investigation-related activities would be consolidated, in particular an option for small agencies without investigative capacity; the harmonization of business practices, common standards and procedures in conducting investigations; the centralization of expertise and competence for handling complex cases; improved access to professional investigation staff; and staff promotion opportunities.

351. **Considerable difficulties in establishing such a unit were anticipated as well:** In the 2011 report, JIU highlighted the need to change existing regulations and rules to

<sup>107</sup> It should also be noted that swift action on substantiated investigations in the case of third parties and a robust sanction regime, including sharing of information on sanctioned third parties and ideally cross-recognition of sanctions, is equally important to ensure accountability. Reference is made in this regard to the pertinent suggestions contained in the JIU report on fraud prevention, detection and response (JIU/REP/2016/4, paras. 347–459) to strengthen the sanction regime for third parties and improve the sharing of information on the sanctioning of third parties (implementing partners, vendors and service providers).

accommodate such a change. It envisaged that the investigation staff of the different organizations were to be transferred to such a new body. The latter would ensure that those conducting investigations would be familiar with the respective organizational mandates, rules and regulations, among others. JIU acknowledged that “though not insurmountable, the details of such an undertaking would be very complex” (JIU/REP/2011/7, para. 71).

352. **Need for a mandate from the legislative bodies:** Organizations of the United Nations system, in their consolidated comments as provided through CEB, indicated a series of reservations.<sup>108</sup> On the basis of the comments made, this recommendation contained in the 2011 report was not accepted by participating organizations and hence has not been further pursued since then.

353. **Pros and cons of a single investigation unit:** In the view of the Inspector and on the basis of the findings of the present review, in theory this proposal may present an option for addressing many of the continuing issues and challenges in a comprehensive and system-wide manner. Different views were expressed by the organizations consulted in this review, both for and against the proposal.

354. Those who saw merit in a consolidation of the investigation function underlined the expected benefits, such as strengthening independence, standardization, coherence and economies of scale, which would outweigh the likely drawbacks, including loss of organizational knowledge and understanding of the different organizations’ business models, operations, organizational culture, trust in the function, contacts and influence. Furthermore, it would strengthen the required independence if all the investigative bodies in the United Nations system were completely detached from the respective organizational structures. Such consolidation would also be beneficial in terms of perceptions and trust by staff at large and other stakeholders, Member States, donors and partners, since a single United Nations body would provide for a “firewall” between the investigation function and the management of the organizations.

355. **Drawbacks:** Notwithstanding these benefits, a number of interviewees did not support the 2011 proposal for various reasons. Notably, the differences in the mandates of the various United Nations entities and the diversity in their internal administrative frameworks were considered significant impediments to a consolidation of the investigative function. These differences would require investigators to apply materially different procedures in otherwise similar cases, which could undermine the integrity of the investigative process by making it more difficult to comply with all the requirements of each entity’s internal administrative framework.

356. In those organizations where the overall mandate of the internal oversight service has allowed the investigation and audit functions to inform each other’s work, thus leading to greater insight and more efficient information-gathering for both activities, this type of added value would be lost if a single investigation unit were to be formed, as would other services provided by the investigation function, such as awareness-building, training, consultation and advice on investigation-related policy matters. The prioritization of cases originating from the different United Nations system organizations was identified as another issue, noting the risk that cases from small entities might not get due attention on materiality considerations.

357. **A system-wide unit for sexual exploitation and abuse and sexual harassment cases:** A number of the interviewees, however, suggested that a consolidated system-wide unit dedicated to the investigation of sexual exploitation and abuse and sexual harassment cases would be useful, as those types of investigations required specialized expertise and skills distinct from those needed for the investigation of other types of misconduct. Most of the interviewees also highlighted the need for and welcomed inter-agency cooperation on an ad hoc basis.

<sup>108</sup> In the comments, it was noted that the establishment of a single consolidated United Nations system investigation unit would require revising the mandates of all existing investigative units in all the organizations concerned. In addition, organizations that did not have investigative units would need to agree that a single consolidated United Nations system investigation unit would have jurisdiction over them. It would therefore be necessary to seek and obtain the approval of the legislative body of each organization before taking any action to create the proposed inter-agency task force.



358. **Shared efforts, uniform guidelines and training through the United Nations Representatives of Investigative Services seen as preferable:** In this regard, many found that the United Nations Representatives of Investigative Services provided the practical benefits of collaboration without the drawbacks of a cumbersome structure. They therefore suggested increased collaboration between members of the United Nations Representatives of Investigative Services as a more effective and efficient alternative to a single consolidated function. The focus should thus rather be on ensuring consistency across the agencies, creating uniform principles and guidelines to address certain types of investigations (which is already being done with regard to sexual exploitation and abuse), and sharing best practices in the area of outreach and communication. Organizations would also benefit from shared training courses and training curricula across all agencies and from developing a common approach to addressing the investigative needs of development and implementing partners.

359. **Conclusions:** As can be seen, there are a number of challenges associated with the establishment of a single consolidated system-wide investigation body. Notably, it would entail a complete change of the governance structure of all United Nations system organizations and of the relevant policies and procedures, including the discharge of the responsibilities of the respective legislative bodies and the oversight and audit committees. Its establishment would also require the endorsement by the legislative body of each organization and a new multilateral agreement as the legal basis for that new body, spelling out, among others, its mandate, responsibilities and obligations. Finally, the creation of such a new body would also require the transfer of resources (financial and human) from the respective organizations to the newly created body. On the basis of the above, this review is not again putting forward this proposal.

## VII. Other issues

### A. Evidentiary standards in appeals processes

360. Evidentiary standards, especially the different standards established by the different administrative tribunals, were qualified by some interviewees as impediments for investigations, the successful imposition of disciplinary measures and their affirmation in appeals processes before these tribunals.

361. Other interviewees, however, expressed the view that this issue was overstated. The role of the investigation function was that of a fact-finding body, and its duty was to establish the facts, while it was for other functions, in particular the legal function, to assess if the required standard of proof had been met to impose a specific sanction.

362. **Two different jurisdictions in the United Nations system:** The JIU participating organizations fall under the jurisprudence of two different administrative tribunals. The United Nations Secretariat and its departments and offices, such as UNCTAD, UNEP, UN-Habitat and UNODC as well as ITC, UNDP, UNFPA, UNHCR, UNICEF, UNOPS and UN-Women, fall under the jurisdiction of the United Nations administration of justice system with the United Nations Dispute Tribunal and the United Nations Appeals Tribunal. In addition, ICAO, IMO, UNRWA and WMO have also accepted the jurisdiction of the United Nations Appeals Tribunal. By contrast, the United Nations specialized agencies FAO, IAEA, ILO, ITU, UNESCO, UNIDO, UNWTO, UPU, WHO and WIPO, as well as WFP and UNAIDS, recognize the jurisdiction of the ILO Administrative Tribunal. Disputes in UNRWA fall at first instance under the UNRWA Dispute Tribunal, while appeals can be made to the United Nations Appeals Tribunal.

363. **Different evidentiary standards between the United Nations Appeals Tribunal and the ILO Administrative Tribunal:** These administrative tribunals have established different evidentiary standards for assessing whether misconduct has been established. While the United Nations Appeals Tribunal requires “clear and convincing evidence”,<sup>109</sup> the ILO Administrative Tribunal requires proof “beyond reasonable doubt”.<sup>110</sup> It is the latter threshold especially that is questioned by some and seen as a major obstacle for the successful imposition of disciplinary measures. Others argued that it was more important for the successful upholding of disciplinary measures that the provisions laid down in policies and procedures were observed, especially regarding due process, and that measures taken as a result of an investigation were commensurate with the severity of the wrongdoing.

364. Against this background and in order to determine the role that the evidentiary standards (or standard or level of proof) play in investigations, JIU briefly researched a select number of judgments of the United Nations Appeals Tribunal and the ILO Administrative Tribunal to analyse the outcome of appeals against disciplinary measures related to investigations, to identify the reasons why these measures were eventually set aside by the tribunals, and to determine whether such decisions were motivated by the failure to satisfy the required evidentiary standards.

365. At the same time, in November 2019 the CEB Task Force sub-working group on strengthening investigatory capacity and improving investigations of sexual harassment within the organizations of the United Nations system presented the result of an examination of all judgments by the United Nations Appeals Tribunal<sup>111</sup> and the ILO Administrative Tribunal rendered between 1 January 2010 and 31 March 2019, in which the group had

<sup>109</sup> Unless the facts are such that a termination may be contemplated as a sanction, in which case the evidentiary standard increases to level of “beyond reasonable doubt”.

<sup>110</sup> It should be noted that the ILO Administrative Tribunal further distinguishes a claim of harassment from a claim of other misconduct. Vis-à-vis the complainant, the standard is “balance of probabilities” and vis-à-vis an imposition of a disciplinary sanction, it is the higher standard of “beyond reasonable doubt”.

<sup>111</sup> Judgments of the United Nations Dispute Tribunal were not included as the United Nations Appeals Tribunal had held that the “United Nations Dispute Tribunal has the duty to apply Appeals Tribunals jurisprudence”.

reviewed disciplinary sanctions in order to determine their outcomes (i.e. whether the sanctions had been affirmed or rescinded), and also whether a rescission had actually been due to the insufficient level of evidence. Its findings corresponded to what JIU found.

366. **Evidentiary standards in outcomes of appeal processes:**<sup>112</sup>

- **The United Nations Appeals Tribunal**

Out of a total of 72 judgments, disciplinary sanctions were affirmed in 57 cases and rescinded in 15. Among these 15 judgments, in 6 cases the decision for rescission was based on the tribunal's finding that the facts had not been established. In the remaining nine cases, rescission was based on other reasons, such as: procedural irregularities in the investigations or disciplinary process or other relevant processes; disproportionate sanctions; or a lack of authority on the part of the decision maker to impose sanctions.

- **The ILO Administrative Tribunal**

Out of a total of 66 judgments, disciplinary sanctions were affirmed in 36 cases and rescinded in 30. Among these 30 judgments, in 7 of them the decision for rescission was based on the tribunal's finding that the facts had not been established. In the remaining 23 cases, rescission was based on other reasons, such as: the conduct not qualifying as misconduct; procedural irregularities in the investigations or disciplinary process or other relevant processes; disproportionate sanctions; the executive head departing from the findings or recommendations of the joint review body; or the administration having failed to take the necessary action or consider relevant facts.

367. The analysis thus showed that organizations are mostly successful in upholding their disciplinary measures in appeals processes (in more than three quarters of all cases before the United Nations Appeals Tribunal and in more than half of the cases before the ILO Administrative Tribunal). Even more importantly, in less than half of the rescinded cases before the United Nations Appeals Tribunal was the decision based on deficiencies in the establishment of the facts. With regard to the ILO Administrative Tribunal judgments, it was only in less than one third of the cases that the measures were rescinded for this reason.

368. **Need to analyse the pertinent judgments of the administrative tribunals:** On the basis of these findings, it appears important to take a closer look at the other reasons why disciplinary measures were rescinded and to draw appropriate lessons. The procedural shortcomings, both in the investigations and in the disciplinary and other relevant proceedings, that led to the rescission of measures may need further examination. This confirms the earlier findings of this review, namely that the regulatory framework for investigations and related policies and procedures need to be much more regularly and rigorously revised and, where necessary, updated. The revision needs to take into account, among others, the judgments of the administrative tribunals relevant to the investigation function.

369. On the basis of the findings outlined above, **the Inspector underlines the importance of organizations reviewing and analysing the jurisdiction of the tribunals on a regular basis and, where necessary, updating their regulatory framework, including for investigations.** Reference is made to recommendation 2 above.

## **B. Proactive investigations and lessons learned**

370. A number of organizations, such as UNDP, UNFPA, UNHCR, WFP, FAO, UNESCO and WIPO, conduct so-called proactive investigations in addition to the investigations undertaken in response to allegations. There is no formal definition of "proactive" investigation; it could be described as the testing of situations and operations to identify areas of risk with the objective of developing or improving measures or systems of control that would pre-empt wrongful acts (see JIU/REP/2000/9, para. 11). Proactive investigations are

<sup>112</sup> See the note on evidentiary standards from the CEB Task Force sub-working group on strengthening investigatory capacity and improving investigations of sexual harassment within the organizations of the United Nations system, 25 April 2019.

in some ways comparable to certain activities of audit (such as continuous auditing and forensic audits) and inspection; the lines are blurred. Proactive investigations are more suitable for certain types of misconduct, namely fraud and corruption. Furthermore, they can also have value in identifying systemic misconduct concerns.

371. The two previous JIU reports on the investigation function already highlighted the need for a more preventive and proactive approach to investigation work. Already in 2010, the Conference of International Investigators acknowledged that agencies put more emphasis on proactive investigations as a preventive measure. Relying only on reporting of allegations for initiating an investigation was not considered effective. However, at the same time organizations voiced reservations on the basis of limited resources and the capacity that was needed for traditional investigation work. Notwithstanding these limitations, several interviewees agreed that proactive investigation work would be useful in the long run. The increased use of information and communications technology and enterprise resource planning systems and new technologies, such as data mining tools and analytics, means that proactive investigation work could be a useful complement to the traditional reactive investigations.

372. Important in this context is the audit-investigation interface, that is, the sharing of relevant information among the two internal oversight functions, including on red flags, internal control issues and other deficiencies identified when conducting audit assignments and investigations. As explained by interviewees, this is a rather informal process in most organizations. A few entities have started to follow a more strategic and formal approach to improve follow-up on oversight reports and recommendations. For instance, UNHCR has established a strategic oversight service within their internal oversight office to strengthen, inter alia, the organization-wide response to oversight findings. The service also supports the head of the internal oversight office in the meta-analysis of trends in oversight findings, including investigations, and in the provision of advice and guidance to executive and senior management.

373. **The Inspector wishes to reiterate the previous JIU recommendations (see JIU/REP/2011/7, para. 9, JIU/REP/2000/9, recommendation 5 and JIU/REP/2016/4, para. 285) that investigation functions continue to develop and undertake proactive investigation activities, subject to the availability of capacity and resources.**

## C. Suggestions from the organizations for enhancing the investigation function

374. **Suggestions for improvement received from the organizations:** Some suggestions made by organizations in response to the question in the JIU corporate questionnaire regarding what could be improved to enhance the investigation function are reproduced in the following paragraphs, although many were considered in the course of the review and are covered in other parts of the present report.

375. **Enhanced training of investigators a key concern:** Most organizations suggested establishing more and better training programmes for investigators, such as training in performing fraud, sexual harassment and sexual exploitation and abuse investigations. This type of training should be shared across all United Nations agencies for reasons of consistency and cost savings, among others. Another suggestion was to establish online training for investigators and to create a central repository with best practices and standards, such as readily available standard templates for investigations and reporting.

376. **Regular investigator meetings under the auspices of OIOS:** In the view of most organizations, the continued harmonization and standardization of investigation policies and procedures across the United Nations system would help to ensure consistency of practice and thus improve efficiency. In the medium term, it may facilitate the transfer and exchange of investigation staff. Furthermore, some suggested establishing regular meetings under the umbrella of OIOS for United Nations investigators.

377. **Uniform set of criteria for the triage (preliminary assessment) of complaints:** With regard to case prioritization, a suggestion was made to develop a common “triage” methodology so as to ensure that allegations were assessed against the same criteria and that those with the greatest financial or reputational risk were thus given precedence. This proposal would assist in dedicating resources to cases that bear a significant risk and that need to be addressed rapidly.

378. **Information-sharing on implementing partners:** Regarding the investigative capacities of cooperating or implementing partners, investigation units could usefully share their information and resources with respect to performing due diligence on the governance activities of cooperating or implementing partners. The rationale would be to establish a certification process to avoid a situation where all organizations would have to evaluate the investigative functions of their cooperating partners separately. This would increase efficiency and provide assurances from which all agencies would benefit.

379. **Addressing overly high expectations through better communication:** To address misconceptions about the mandate and scope of the investigation function, it was suggested to improve communication about what the investigation function does and what its responsibilities include. Providing greater clarity and raising awareness in the United Nations system about the investigation function being an administrative function and investigations being a fact-finding exercise would be helpful. Currently, expectations by complainants and victims are often too high and thus remain unfulfilled, since personnel in general very often have erroneous conceptions with regard to the authority of the investigation function.

## **D. Practices of other international organizations**

380. **Consultations with eight other international organizations:** In order to attain views on good practices and lessons learned regarding investigations and the investigation function in other international organizations, interviews were held with officials from eight non-participating international organizations, namely the Preparatory Commission for the Comprehensive Nuclear-Test-Ban Treaty Organization; the Gavi Alliance; the Global Fund to Fight AIDS, Tuberculosis and Malaria; ICRC; IFAD; the International Federation of Red Cross and Red Crescent Societies; the International Organization for Migration; and WTO.

381. **Similar issues identified, notwithstanding comparability:** Notwithstanding the limited comparability of most of these organizations with the United Nations system organizations that were subject to this review, the consultation identified similar issues with regard to independence, organizational set-up (fragmentation of investigations and related activities), resources (human and financial), lack of professional investigators and capacity challenges resulting from a significant increase in reported allegations and investigations of harassment, sexual harassment and sexual exploitation and abuse cases. For further details see annex XII.

## Annex I

## Organizational set-up of the investigation function

	Organization	Internal investigation function	Name of the investigation function/internal oversight office	Investigation function part of the internal oversight office	Staffed with professional investigators	Other functions or bodies mandated to conduct investigations	Names of the other functions or bodies mandated to conduct investigations
<b>United Nations Secretariat and its departments and offices<sup>a</sup></b>	<b>United Nations</b>	Yes	Investigations Division of OIOS	Yes	Yes	Yes <sup>b</sup>	- Human Resource Management Service - Fact-finding panels - Special Investigations Unit - Security and Safety Services
	<b>UNCTAD</b>	Yes	See United Nations	See United Nations	See United Nations	See United Nations	- Human resources management through the Human Resources Management Service and the Human Resources Legal Unit of the United Nations Office at Geneva - Fact-finding panels (Investigative panels)
	<b>UNEP</b>	Yes	See United Nations	See United Nations	See United Nations	See United Nations	- Corporate services division - Fact-finding panels (Investigative panels)
	<b>UN-Habitat</b>	Yes	See United Nations	See United Nations	Yes	See United Nations	- Executive Office - Legal Office - Investigative panels
	<b>UNODC</b>	Yes	See United Nations	See United Nations	See United Nations	See United Nations	- Human Resources Management Service - Security and Safety Services of the United Nations Office at Vienna - Internal investigative panels
<b>Funds and programmes</b>	<b>UNDP</b>	Yes	Investigations Section of the Office of Audit and Investigations	Yes	Yes	No	-
	<b>UNFPA</b>	Yes	Office of Audit and Investigation Services	Yes	Yes	No	-
	<b>UNHCR</b>	Yes	Investigation Service of the Office of the Inspector General	Yes	Yes	No	-
	<b>UNICEF</b>	Yes	Investigations Section of the Office of Internal Audit and Investigations	Yes	Yes	No	-
	<b>UNOPS</b>	Yes	Internal Audit and Investigations Group (no separate investigations unit)	Yes	Yes	No	-
	<b>UNRWA</b>	Yes	Investigations Division of the Department of Internal Oversight Services	Yes	Yes	Yes	Investigation teams of field offices
	<b>UN-Women</b>	No <sup>c</sup>	Serviced by the Investigations Division of OIOS	Yes	Yes	No	-
	<b>WFP</b>	Yes	Office of Inspections and Investigations of the Office of the Inspector General	Yes	Yes	No	-

	Organization	Internal investigation function	Name of the investigation function/internal oversight office	Investigation function part of the internal oversight office	Staffed with professional investigators	Other functions or bodies mandated to conduct investigations	Names of the other functions or bodies mandated to conduct investigations
<b>Other United Nations bodies or entities</b>	<b>ITC</b>	No <sup>d</sup>	Serviced by the Investigations Division of OIOS	See United Nations	See United Nations	Yes	Director of the ITC Division of Programme Support
	<b>UNAIDS</b>	No <sup>e</sup>	Serviced by the WHO Office of Internal Oversight Services	See WHO	See WHO	No	-
<b>Specialized agencies and IAEA</b>	<b>FAO</b>	Yes	Investigations Unit of the Office of the Inspector General	Yes	Yes	No	-
	<b>IAEA</b>	Yes	Investigation function in OIOS	Yes	Yes	No	-
	<b>ICAO</b>	Yes (until June 2020)	Until 2017, investigations were conducted by the Ethics Officer.  In June 2018, the ICAO Council created a new position of Chief Investigator and established the Investigations Committee. At the time of the review, investigations were conducted by external investigation offices or OIOS. JIU was informed that the ICAO Council took a decision in June 2020 to establish a memorandum of understanding with OIOS of the United Nations Secretariat on outsourcing of all investigations and related activities to OIOS. As a consequence, the ICAO Framework on Ethics was revised and the Ethics Officer's mandate for investigation discontinued and the Investigations Committee abolished.	No	No	Yes (until June 2020)	- Chief of the Evaluation and Internal Audit Office - Director of the Administration and Services Bureau - Director of the Legal Affairs and External Relations Bureau
	<b>ILO</b>	Yes	Investigation and Inspection Unit of the Office of Internal Audit and Oversight	Yes	Yes	Yes	- Human Resources Development Department - Accountability Committee
	<b>IMO</b>	Yes	Internal Oversight and Ethics Office	Yes	No	Yes	- Fact-finding panel appointed by the Human Resources Services - Director of Administration or Director of Legal Affairs, as decided by the Secretary-General in the event of conflicts of interest in the oversight function
	<b>ITU</b>	Yes	Internal Audit Unit. The Ethics Officer receives all allegations of misconduct and conducts the preliminary assessment.  JIU was informed that the ITU Council in April 2020 discussed a proposal by the ITU Secretary-General for creation and funding of a new investigation function through the creation of a dedicated position at the P.4 or P.5 level	Yes	No	Yes	- Commission of Inquiry set up by the Secretary-General for investigations of harassment, including sexual harassment and abuse of authority - Investigator appointed by the Secretary-General for the investigation of retaliation or threat of retaliation

	Organization	Internal investigation function	Name of the investigation function/internal oversight office	Investigation function part of the internal oversight office	Staffed with professional investigators	Other functions or bodies mandated to conduct investigations	Names of the other functions or bodies mandated to conduct investigations
			to be placed in the office of the Secretary-General and under his supervision (C20/60-E). A decision was postponed to the next physical meeting of the ITU Council				
	<b>UNESCO</b>	Yes	Investigation Office of the Internal Oversight Service	Yes	Yes	No	-
	<b>UNIDO</b>	Yes	Investigation function under the Office of Evaluation and Internal Oversight, Internal Oversight Division	Yes	Yes	No	-
	<b>UNWTO</b>	No <sup>f</sup>	Ethics Function receives allegations and conducts the preliminary assessment.	-	-	No	Until 2018, investigations were conducted through internal investigation panels or individual staff members. Since 2018, they are conducted by external service providers at the request of the Secretary-General
	<b>UPU</b>	No <sup>g</sup>	Private sector provider for oversight services (audit and investigations)	-	-	Yes	Disciplinary Committee
	<b>WHO</b>	Yes	WHO Office of Internal Oversight Services	Yes	Yes	No	-
	<b>WIPO</b>	Yes	Investigation Section of the Internal Oversight Division	Yes	Yes	Yes	Director-General (intake, preliminary assessment and decision-making on opening an investigation)
	<b>WMO</b>	Yes	Internal Oversight Office	Yes	No	Yes	Joint Grievance Panel <sup>h</sup>

<sup>a</sup> As set out in ST/SGB/2015/3.

<sup>b</sup> Only after review and referral of the complaint or report by OIOS as per ST/AI/2017/1.

<sup>c</sup> Until 2017, UN-Women used the services of the UNDP Office of Audit and Investigations. Since 2018, it has used the services of OIOS for investigations.

<sup>d</sup> ITC is a joint agency of the United Nations and WTO. In the area investigation, it is serviced by OIOS.

<sup>e</sup> UNAIDS has no internal oversight office. It uses the services of the WHO Office of Internal Oversight Services for investigations.

<sup>f</sup> UNWTO has no internal oversight office.

<sup>g</sup> UNWTO has no internal oversight office.

<sup>h</sup> In practice, the Joint Grievance Panel refers the conduct of investigations to the Internal Oversight Office.



## Annex II

### Authority and mandate of the investigation function

	<i>Organization Name of the investigation function / internal oversight office</i>	<i>Oversight policies and charters</i>	<i>Scope of investigative authority</i>		<i>Investigation guidelines and manuals</i>	<i>Policy framework and rules and procedures informing investigations (selected documents in chronological order)</i>
			<i>Types of misconduct covered:</i>	<i>Subjects covered:</i>		
<b>United Nations Secretariat and its departments and offices<sup>d</sup></b>	<b>United Nations Investigations Division of OIOS</b>	General Assembly resolution 48/218B (12 August 1994)  ST/SGB/273 (7 September 1994)	The mandate of the Investigations Division of OIOS extends to all allegations of unsatisfactory conduct or misconduct  OIOS may decide to refer the allegations to the responsible official for preliminary assessment to determine whether an investigation is warranted and, if so, to initiate an investigation (ST/AI/2017/1)	Staff, non-staff personnel, consultants, military personnel, partner organizations, implementing partners, contractors, vendors, experts on mission and United Nations volunteers serving in the United Nations Secretariat  In cases where an allegation implicates military personnel from a troop-contributing country, the primary responsibility for conducting investigations lies with the troop- contributing country	OIOS Investigations Manual, January 2015	<ul style="list-style-type: none"> <li>- ST/SGB/2019/8 Secretary-General's bulletin addressing discrimination, harassment, including sexual harassment, and abuse of authority, September 2019</li> <li>- ST/SGB/2018/1 Staff Regulations and Rules of the United Nations</li> <li>- ST/SGB/2017/2/Rev.1 Secretary-General's bulletin on protection against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations, November 2017</li> <li>- ST/AI/2017/1 Administrative instruction on unsatisfactory conduct, investigations and the disciplinary process, October 2017</li> <li>- ST/IC/2016/25 Information circular on the Anti-Fraud and Anti-Corruption Framework of the United Nations Secretariat, September 2016</li> <li>- ST/SGB/2004/15 Secretary-General's bulletin on the use of information and communication technology resources and data, November 2004</li> <li>- ST/SGB/2003/13 Secretary-General's bulletin on special measures for protection from sexual exploitation and sexual abuse, October 2003</li> </ul>
	<b>UNCTAD</b>	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	<b>UNEP</b>	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	<b>UNODC</b>	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	<b>UN-Habitat</b>	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
<b>Funds and Programmes</b>	<b>UNDP Investigations Section of the Office of Audit and Investigations</b>	Charter of the Office of Audit and Investigations, 17 October 2017	The mandate of the Office of Audit and Investigations extends to all allegations of misconduct or other acts or omissions, as outlined in paras. 19–20 of the Charter of the Office of Audit and Investigations, 17 October 2017	Staff and other personnel, as outlined in para. 19 of the Charter, United Nations volunteers, as outlined in para. 13 of the Charter, and vendors, as outlined in para. 31 of the Charter	Office of Audit and Investigations Investigation Guidelines, June 2018	<ul style="list-style-type: none"> <li>- Policy on harassment, sexual harassment, discrimination and abuse of authority, May 2018</li> <li>- Policy for protection against retaliation, April 2018</li> <li>- UNDP legal framework for addressing non-compliance with United Nations standards of conduct, March 2018</li> <li>- Standard operating procedure No. 692 on investigations of allegations of misconduct against UNDP senior management and Office of Audit and Investigations personnel, October 2017</li> <li>- Standard operating procedure No. 650 on reporting (investigations), March 2016</li> <li>- Standard operating procedure No. 651 on the investigation report format, March 2016</li> </ul>

	Organization Name of the investigation function / internal oversight office	Oversight policies and charters	Scope of investigative authority		Investigation guidelines and manuals	Policy framework and rules and procedures informing investigations (selected documents in chronological order)
			Types of misconduct covered:	Subjects covered:		
						<ul style="list-style-type: none"> <li>- Standard operating procedure No. 660 on report review and quality assurance, March 2016</li> <li>- Standard operating procedure No. 671 on proactive investigations, March 2016</li> <li>- Standard operating procedure No. 682 on referral of allegations to national law authorities, March 2016</li> <li>- Standard operating procedure No. 602 on intake of complaints and assessment, March 2016</li> <li>- Standard operating procedure No. 640 on the investigation plan, mission plan and post-mission report, March 2016</li> <li>- Standard operating procedure No. 641 on the chain of custody and handling of evidence, March 2016</li> <li>- Standard operating procedure No. 642 on interview guidelines, March 2016</li> <li>- Standard operating procedure No. 643 on information security for confidential information, March 2016</li> <li>- Standard operating procedure No. 644 on email access procedure, July 2016</li> </ul>
	<b>UNFPA Office of Audit and Investigation Services</b>	UNFPA Charter of the Office of Audit and Investigation Services, 26 January 2018  UNFPA Oversight Policy, January 2015  UNFPA Financial Regulations and Rules, art. XVII, June 2014	The mandate of the Office of Audit and Investigation Services extends to all allegations of wrongdoing, including misconduct, as outlined in paras. 22–23 of the Charter of the Office of Audit and Investigation Services	Staff, independent contractors, implementing partners and other third parties in a contractual relationship with UNFPA, as outlined in para. 22 (a) and (b) of the Charter of the Office of Audit and Investigation Services	Office of Audit and Investigation Services investigation manual and standard operating procedures, May 2017 (last revision)	<ul style="list-style-type: none"> <li>- Protection against retaliation, June 2019</li> <li>- Prohibition of harassment, sexual harassment, abuse of authority and discrimination, December 2018</li> <li>- Disciplinary framework, October 2018</li> <li>- Vendor review mechanism, October 2018</li> <li>- Fraud and proscribed practices, October 2018</li> <li>- Staff rules and regulations, 2018</li> <li>- Office of Audit and Investigation Services case work manual, May 2017</li> <li>- Policy on fixed asset management, September 2014</li> <li>- UNFPA financial regulations and rules, art. XVII, June 2014</li> <li>- Protection against retaliation, July 2013</li> <li>- Standard of conduct for the international civil service, 2013</li> <li>- Policy on protection from sexual exploitation and abuse, January 2008</li> </ul>
	<b>UNHCR Investigation Service of the Inspector General's Office</b>	Policy on Independent Oversight, 9 December 2019, entry into force on 1 January 2020 UNHCR/HCP/2019/2  This policy is equivalent to an Audit and Oversight Charter	As outlined in para. 24 of the Policy on Independent Oversight	Suspected misconduct involving UNHCR personnel, partners and other parties with whom UNHCR has a contractual arrangement, subject to the conditions in those agreements, as outlined in para. 24 of the Policy on Independent Oversight	Administrative Instruction on Conducting Investigations in UNHCR, 9 December 2019, entry into force on 1 January 2020 (UNHCR/AI/2019/15)	<ul style="list-style-type: none"> <li>- Administrative instruction on protection against retaliation, 2018</li> <li>- Policy and operational guidelines on addressing fraud committed by persons of concern, September 2017</li> <li>- Guidance note on support to persons of concern to UNHCR who cooperate with investigations by the Inspector General's Office, 2017</li> <li>- Strategic framework for addressing fraud and corruption, 2008</li> <li>- Code of conduct, June 2004, updated 1 November 2010</li> </ul>

	Organization Name of the investigation function / internal oversight office	Oversight policies and charters	Scope of investigative authority		Investigation guidelines and manuals	Policy framework and rules and procedures informing investigations (selected documents in chronological order)
			Types of misconduct covered:	Subjects covered:		
	<b>UNICEF</b>  <b>Investigations Section of the Office of Internal Audit and Investigations</b>	UNICEF Charter of Authorities and Responsibilities of the Office of Internal Audit and Investigations, 22 May 2012	All types of misconduct, as outlined in para. 7 of the Charter	Staff, consultants, non- staff personnel and contractors, as outlined in para. 4 of the Charter	Investigations Manual, December 2014	<ul style="list-style-type: none"> <li>- Policy on the disciplinary process and measures, 31 January 2019, updated 9 March 2020.</li> <li>- Strategy to prevent and respond to sexual exploitation and abuse and sexual harassment, January 2019</li> <li>- Prohibition of discrimination, harassment, sexual harassment and abuse of authority, 6 April 2018, updated 9 March 2020</li> <li>- Protection against retaliation for reporting misconduct or for cooperating with duly authorized audits, investigations and other oversight activities (CF/EXD/2007-005), February 2015</li> <li>- Policy prohibiting and combating fraud and corruption (CF/EXD/2013-008), August 2013</li> <li>- UNICEF Financial regulations and rules – regulation 12.7 2011</li> <li>- UNICEF accountability system, 2009</li> <li>- UNICEF financial and administrative policy 1: internal controls</li> </ul>
	<b>UNOPS</b>  <b>Internal Audit and Investigations Group</b>	UNOPS Internal Audit and Investigations Charter Ref.OD.ED.2018.02, 15 March 2018	All forms of misconduct and violations of UNOPS legislative framework, as defined in EOD.ED.2017.01, 13 March 2017 and as outlined in paras. 2.1–2.2 of the Charter	UNOPS personnel, contractors, implementing partners and other third parties, as outlined in para. 2.1 of the Charter	Internal Audit and Investigations Group Investigation Guidelines, November 2010	<ul style="list-style-type: none"> <li>- Operational Instruction Ref. OI. Ethics.2018.01 on protection against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations or other fact-finding activities, 22 February 2018</li> <li>- Operational Instruction Ref. OI. IAIG.2018.01 on investigations and measures relating to misconduct allegations against UNOPS personnel, 15 March 2018</li> <li>- Internal Audit and Investigations Group standard operating procedures (currently 15 separate ones), July 2018</li> <li>- Operational Directive Ref. OD.PCG.2017.01 on human resources, ethics and culture, 13 July 2017</li> <li>- Internal Audit and Investigations Group investigations guidelines, November 2010</li> </ul>
	<b>UNRWA</b>  <b>Investigations Division of the Department of Internal Oversight Services</b>	UNRWA Charter of the Department of Internal Oversight Services, Organizational Directive No. 14, September 2012  UNRWA Investigations Policy LOT# DIOS, February 2016	All types of misconduct, as outlined in para. 15 of the Charter	UNRWA officers, staff members, consultants, contractors, interns and United Nations volunteers, as outlined in para. 20 (b) of the Charter	UNRWA Guide to Conducting Misconduct Investigations, 2010	<ul style="list-style-type: none"> <li>- Investigation policy (Department of Internal Oversight Services technical instruction, February 2016)</li> <li>- Terms of reference of the Ethics Office, Organization Directive No. 30, 1 April 2011</li> <li>- Uniform guidelines for international investigators, second edition, 2009</li> </ul>

	<i>Organization Name of the investigation function / internal oversight office</i>	<i>Oversight policies and charters</i>	<i>Scope of investigative authority</i>		<i>Investigation guidelines and manuals</i>	<i>Policy framework and rules and procedures informing investigations (selected documents in chronological order)</i>
			<i>Types of misconduct covered:</i>	<i>Subjects covered:</i>		
	<b>UN-Women  Independent Evaluation and Audit Services  Investigation Division of OIOS</b>	UN-Women Charter of the Independent Evaluation and Audit Services, 1 February 2018	All possible misconduct, as outlined in para. 18 of the Charter	UN-Women personnel, vendors, implementing partners or any other individual or entity engaged by UN-Women, as outlined in para. 18 of the Charter	OIOS Investigation Manual, consistent with administrative and procedural requirements of UN-Women, as outlined in para. 19 of the Charter	<ul style="list-style-type: none"> <li>- Harassment, sexual harassment, discrimination and abuse of authority policy, 31 August 2018</li> <li>- Protection against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations policy, 31 August 2018</li> <li>- Legal policy for addressing non-compliance with United Nations standards of conduct, 30 July 2018</li> <li>- Anti-fraud policy, 20 June 2018</li> </ul>
	<b>WFP  Office of Inspections and Investigations of the Office of the Inspector General</b>	WFP Revised Charter of the Office of the Inspector General, WFP/EB.2/2019/4-B, November 2019	All types of wrongdoing and misconduct, as per para. 3 of the revised Charter, and violations of applicable rules, regulations, policies or contractual obligations, as per para. 28 of the revised Charter	WFP personnel, cooperating partners, vendors, other parties and non-WFP personnel, as per para. 27 of the revised Charter	<p>WFP Office of Inspections and Investigations Investigative Guidelines, November 2016</p> <p>WFP is currently reviewing its investigative procedures and guidelines, to be issued in mid-2020</p>	<ul style="list-style-type: none"> <li>- Proactive integrity review manual, December 2017</li> <li>- OIGI 2017/09 Record management, March 2017</li> <li>- OIGI 2017/05 Notification of subjects and others, February 2017</li> <li>- OIGI 2017/06 Interview guidelines, February 2017</li> <li>- OIGI 2017/08 Report dissemination, February 2017</li> <li>- OIGI 2017/07 Investigation reporting, February 2017</li> <li>- OIGI 2017/04 Evidence, seizure, chain of custody, handling and storage, February 2017</li> <li>- OIGI 2017/02 Investigative plan, January 2017</li> <li>- OIGI 2017/01 Standard operating procedure – complaint receipt, intake and evaluation process, January 2017</li> <li>- OIGI 2017/03 Triaging of cases, January 2017</li> <li>- WFP/EB/A 2017/6-B/1 Policy for disclosure of oversight reports – proactive integrity review report disclosure amendment, June 2017</li> <li>- WFP/EDD 2012/001 Executive Director’s circular on disclosure of oversight reports, September 2013</li> </ul>
<b>Other UN bodies/entities</b>	<b>ITC  Investigations Division of OIOS</b>	See United Nations	See United Nations	See United Nations	See United Nations	<ul style="list-style-type: none"> <li>- Information circular on detailed disciplinary measures and procedures, ITC/IC/2012/22, 24 December 2012</li> <li>- Administrative instruction on revised disciplinary measures and procedures, ITC/AI/2012/06, 24 December 2012</li> </ul>
	<b>UNAIDS  WHO Office of Internal Oversight Services</b>	<p>Memorandum of Understanding on a Joint and Cosponsored United Nations Programme on HIV/AIDS (UNAIDS), art. 11</p> <p>Charter of the WHO Office of Internal Oversight services, March 2019</p>	All forms of misconduct and wrongdoing, as outlined in paras. 8–9 of the Charter of the WHO Office of Internal Oversight Services	UNAIDS staff and other personnel, contractors, implementing partners or other third parties, as outlined in paras. 8–9 of the Charter of the WHO Office of Internal Oversight Services (provisions of relevant WHO policies, staff regulations and rules are applied to UNAIDS)	<p>WHO Office of Internal Oversight Services Investigation Manual, December 2018</p> <p>WHO Guidelines for Conducting Investigations and Preparing Investigation Reports, October 2006</p>	<ul style="list-style-type: none"> <li>- Whistle-blowing and protection against retaliation, policy and procedures – update, MER/Ethics 2017/11, 15 November 2017</li> <li>- Policy on the prevention of harassment and the Global Advisory Committee, HRM/IN 2016, MER/HRM, 24 March 2016</li> <li>- WHO standard operating procedures and templates covering, inter alia, the intake committee, case prioritization, case files, computer forensics, mission planning, data analytics and interview transcriptions, issued in the period 2016–2018</li> </ul>

	Organization Name of the investigation function / internal oversight office	Oversight policies and charters	Scope of investigative authority		Investigation guidelines and manuals	Policy framework and rules and procedures informing investigations (selected documents in chronological order)
			Types of misconduct covered:	Subjects covered:		
<b>Specialized Agencies and IAEA</b>	<b>FAO Investigations Unit of the Office of the Inspector General</b>	FAO Charter for the Office of the Inspector General, January 2013	Violations of the FAO regulations, rules and administrative provisions, as outlined in para. 10 of the Charter	Staff and third parties involved in programmes and operations of the organization, as outlined in para. 10 of the Charter	Revised Guidelines for Internal Administrative Investigations of the Office of the Inspector General, 15 February 2017	<ul style="list-style-type: none"> <li>- Policy on prevention against sexual harassment, 2019</li> <li>- Whistle-blower protection policy, 14 August 2019</li> <li>- Gross negligence (AC 2016/23), October 2016</li> <li>- FAO staff regulations, chaps. X on disciplinary measures and XI on appeals</li> <li>- Policy against fraud and other corrupt practices (AC 2015/08), March 2015</li> <li>- Policy on the prevention of harassment, sexual harassment and abuse of authority (AC 2015/03), January 2015</li> <li>- Compliance reviews following complaints related to the Organization's environmental and social standards, 2015</li> <li>- FAO vendor sanctions procedures (AC 2014/27), November 2014</li> <li>- Protection from sexual exploitation and sexual abuse (PSEA) (AC 2013/27), November 2013</li> <li>- Standards of conduct for the international civil service (MS 304), July 2013</li> <li>- Office of the Inspector General Investigation Unit casework manual (under revision), 2012</li> <li>- FAO Manual, chap. III on personnel, sect. 330 on disciplinary measures, 22 August 2003</li> </ul>
	<b>IAEA Investigation function in the Office of Internal Oversight Services</b>	IAEA Office of Internal Oversight Services Charter, April 2014	Irregularities in activities and violations of the IAEA regulations, rules, policies and pertinent administrative instructions, as outlined in para. 1, point 4 of the Charter	Not specified in the IAEA Office of Internal Oversight Services Charter, but specified in the IAEA Office of Internal Oversight Services procedures of 2011 for the investigation of staff members and in the standards of conduct for consultants for the investigation of non-staff	Conference of International Investigators Uniform Principles and Guidelines for Investigations, 2009	<ul style="list-style-type: none"> <li>- Whistle-blower policy (AM.III/3), April 2016</li> <li>- Office of Internal Oversight Services procedures for the investigation of staff members, June 2011</li> <li>- Standards of conduct for consultants</li> <li>- Prevention of harassment and sexual harassment framework (AM.II/17.E)</li> </ul>
	<b>ICAO (Ethics Officer and Investigations Committee until June 2020)  As of June 2020, Investigation Division of OIOS of the United Nations Secretariat</b>	Revised ICAO Framework on Ethics, annex I to the ICAO Service Code, 17 June 2020	Investigating cases of misconduct, as outlined in paras 38-45 the ICAO Framework on Ethics	ICAO Staff and all non- staff personnel, as outlined in para. 1 of ICAO Framework on Ethics	Conference of International Investigators Uniform Principles and Guidelines for Investigations, 2009	<ul style="list-style-type: none"> <li>- ICAO anti-fraud and anti-corruption policy, 7 November 2014</li> <li>- ICAO Service Code, 17 June 2020</li> </ul>

	Organization Name of the investigation function / internal oversight office	Oversight policies and charters	Scope of investigative authority		Investigation guidelines and manuals	Policy framework and rules and procedures informing investigations (selected documents in chronological order)
			Types of misconduct covered:	Subjects covered:		
	<b>ILO</b>  <b>Investigation and Inspection Unit of the Office of Internal Audit and Oversight</b>	Revised Audit Charter and New Investigation Charter of the ILO Office of Internal Audit and Oversight (ILO Internal Audit Charter), 15 March 2016	Allegations of fraud, presumption of fraud and attempted fraud, possible existence of waste, abuse of authority or other irregular activities, as outlined in paras. 3 and 9 of the New ILO Investigation Charter	ILO staff members, contractors and service providers, including consultants, as outlined in para. 6 of the ILO Office of Internal Audit and Oversight standard operating procedure for investigations, July 2018	ILO Office of Internal Audit and Oversight standard operating procedure for investigations, July 2018	<ul style="list-style-type: none"> <li>- Anti-fraud and anti-corruption policy, October 2017</li> <li>- ILO staff regulations, 2016</li> <li>- Ethics in the office: whistle-blower protection, IGDS Number 186 (version 1), 8 September 2010</li> <li>- ILO financial regulations, art. 30 (d), 2010</li> <li>- ILO financial rules, chap. XIV, 2010</li> <li>- ILO principles of conduct for staff, 2009</li> <li>- Fiduciary obligations undertaken with respect to extra budgetary resources</li> </ul>
	<b>IMO</b>  <b>Internal Oversight and Ethics Office</b>	Additional Terms of Reference Governing Internal Oversight, appendix II to the IMO Financial Regulations, 1 January 2018	Allegations of wrongdoing, acts of mismanagement, misconduct, waste and abuse of authority, as outlined in para. 5 of the additional terms of reference governing internal oversight, and fraud, as outlined in paras. 2.1–2.2 of appendix F to the staff rules, policy and procedures on the prevention and detection of fraud and serious misconduct	IMO Staff and other personnel contracted by IMO, as outlined in para. 1.2 of appendix F to the staff rules, policy and procedures on the prevention and detection of fraud and serious misconduct; clauses to cover non-staff must be defined separately in their contracts	Guidelines for the Investigation of Serious Misconduct, February 2019	<ul style="list-style-type: none"> <li>- Staff regulations and rules, appendix E – Policy and procedures for investigation of alleged breaches of IMO policy on the right to work in a harassment free environment, June 2017</li> <li>- Staff regulations and rules, appendix F – IMO policy and procedures on prevention and detection of fraud and serious misconduct, June 2017</li> <li>- Policy for the protection from retaliation for reporting misconduct and for cooperating with duly authorized audits and investigations, 3 November 2015</li> </ul>
	<b>ITU</b>  <b>Internal Audit Unit</b>	ITU Internal Audit Charter (Service Order 13/09), 27 June 2013	Fraud or mismanagement, as outlined in para. 21 of the Internal Audit Charter	Not specified in the Charter  ITU staff and related personnel, as outlined in para. 1 of the Investigation Guidelines  All ITU personnel, regardless of contract type or duration, as outlined in para. 2 of the ITU policy against fraud, corruption and other proscribed practices, 2 May 2019	ITU Investigation Guidelines, 2 May 2019	<ul style="list-style-type: none"> <li>- ITU policy against fraud, corruption and other proscribed practices, 2 May 2019</li> <li>- ITU staff rules and regulations, 2013</li> <li>- ITU policy for the protection of staff against retaliation for reporting misconduct (service order 11/04), 22 February 2011</li> <li>- Code of ethics for ITU personnel (service order 11/02), February 2011</li> <li>- ITU policy on harassment and abuse of authority (service order 05/05), 16 March 2005</li> </ul>

	Organization Name of the investigation function / internal oversight office	Oversight policies and charters	Scope of investigative authority		Investigation guidelines and manuals	Policy framework and rules and procedures informing investigations (selected documents in chronological order)
			Types of misconduct covered:	Subjects covered:		
	<b>UNESCO</b>  <b>Investigation Office of the Internal Oversight Service</b>	UNESCO Administrative Manual, item 1.6, Internal Oversight, 14 March 2017	Irregularities (fraud, waste, abuse and other misconduct), as outlined in para. 2.11 of the Administrative Manual, item 1.6.  More specifically, as outlined in paras. 7 and 10 of administrative circular AC/HR/71	Employees, as outlined in para. 4.1 (vii) of the Administrative Manual, item 1.6  However, Investigation Guidelines apply only to staff members, as outlined in para. 1.2 of the Investigation Guidelines	Investigation Guidelines, June 2019	<ul style="list-style-type: none"> <li>- UNESCO administrative circular AC/HR/71 on disciplinary proceedings, 19 June 2019</li> <li>- UNESCO administrative circular A/HR/70 on an updated anti-harassment policy, 19 June 2019</li> <li>- Prevention of fraud and corrupt practices, 30 July 2012</li> <li>- UNESCO administrative manual, 2011</li> <li>- Staff regulations and staff rules, 2010</li> <li>- UNESCO human resources manual, 2009</li> <li>- Duties and obligations of staff, HR item 2.2</li> </ul>
	<b>UNIDO</b>  <b>Investigation function under the Office of Evaluation and Internal Oversight</b>	UNIDO Charter of the Office of Evaluation and Internal Oversight, 26 March 2019	Irregularities, fraud, violations of the code of ethical conduct or other wrongdoing, as outlined in para. 49 of the Charter and in para. 5 of the Investigation Guidelines of the UNIDO Internal Oversight Services, 16 January 2012	Staff, individual service agreement holders, consultants, interns and other parties in contractual relations with UNIDO, as per the Investigation Guidelines of 2012 and the Code of Ethical Conduct, 1 March 2012	Investigation Guidelines, 16 January 2012	<ul style="list-style-type: none"> <li>- UNIDO financial regulations 9.1</li> <li>- UNIDO financial rules 109.1.15</li> <li>- Accountability and grievance system, C2: structure of the grievance mechanism, OS12, July 2017</li> <li>- Prohibition, prevention and resolution of harassment, including sexual harassment, discrimination and abuse of authority, December 2016, revised in June 2019</li> <li>- Internal instruction of the Internal Oversight Division of the Office of Evaluation and Internal Oversight, July 2014</li> <li>- Policy on fraud awareness and prevention, February 2013</li> <li>- UNIDO code of ethical conduct, March 2010</li> <li>- Protection against retaliation for reporting misconduct or cooperating with audits or investigations, March 2010</li> <li>- Environmental and social safeguards policies and procedures</li> </ul>
	<b>UNWTO</b>  <b>Ethics Officer</b>	UNWTO Circular, Establishment of an Ethics Function, 27 February 2013  UNWTO Internal Oversight Charter, 8 June 2010	All forms of wrongdoing, as outlined in para. 3 (d) of the Internal Oversight Charter	Staff and other UNWTO personnel (such as persons under collaborator contracts, interns and trainees), as outlined in the UNWTO circular on protection against retaliation for reporting misconduct or cooperating with duly authorized fact-finding activities, 14 June 2013	OIOS Manual for Investigation as reference material, as outlined in para. 10 of the Charter	<ul style="list-style-type: none"> <li>- UNWTO circular on protection against retaliation for reporting misconduct or cooperating with duly authorized fact-finding activities, June 2013</li> </ul>



	Organization Name of the investigation function / internal oversight office	Oversight policies and charters	Scope of investigative authority		Investigation guidelines and manuals	Policy framework and rules and procedures informing investigations (selected documents in chronological order)
			Types of misconduct covered:	Subjects covered:		
	<b>UPU</b>  <b>Private sector provider for oversight services (audit and investigations)</b>	UPU Charter of Internal Auditing (annex 4 of the UPU Financial Regulations), 1 May 2015	Allegations of wrongdoing and all allegations or presumptions of fraud or mismanagement, as outlined in the UPU Charter	Not specified	Conference of International Investigators Uniform Principles and Guidelines for Investigations, 2009	<ul style="list-style-type: none"> <li>- Administrative instruction No. 34/Rev 1, 15 November 2017</li> <li>- Administrative instruction No. 35/Rev 1, 15 November 2017</li> <li>- UPU financial regulations (annex 4), May 2015</li> <li>- Staff regulations and staff rules of the International Bureau of UPU, April 2016</li> <li>- Disciplinary measures, administrative instruction (DRH) No. 26, 30 July 2004</li> </ul>
	<b>WHO</b>  <b>Office of Internal Oversight Services</b>	Charter of the WHO Office of Internal Oversight Services, March 2019	All forms of misconduct or wrongdoing, as outlined in paras. 8–9 of the Charter	WHO staff and other personnel (contractors, implementing partners or other third parties), as outlined in paras. 8–9 of the Charter	WHO Office of Internal Oversight Services Investigation Manual, December 2018  Guidelines for Conducting Investigations and Preparing Investigation Reports, October 2006	<ul style="list-style-type: none"> <li>- WHO sexual exploitation and abuse prevention and response policy and procedures, March 2017</li> <li>- Code of ethics and professional conduct, April 2017</li> <li>- WHO manual, chap. III sect. 12, informal and formal resolution of disputes, version 2.0, last revision 22 November, 2016</li> <li>- WHO whistle-blowing and protection against retaliation policy and procedures, 2015</li> <li>- WHO standard operating procedures and templates covering, inter alia, the intake committee, case prioritization, case files, computer forensics, mission planning, data analytics and interview transcriptions, issued in the period 2016–2018</li> <li>- Financial regulation XII, 2014</li> <li>- Financial rule XII, 2014</li> <li>- Fraud prevention policy and fraud awareness guidelines, April 2005</li> </ul>
	<b>WIPO</b>  <b>Investigation Section of the Internal Oversight Division</b>	WIPO Internal Oversight Charter, 2 October 2018  Investigation Policy, 2017	All forms of misconduct or wrongdoing, except workplace related conflicts and grievances, as outlined in paras. 15–16 of the Charter	WIPO staff members and WIPO personnel and other persons, parties or entities, as outlined in paras. 6–7 of the WIPO Internal Oversight Division Investigation Policy, 28 February 2017	Investigation Manual, 2017	<ul style="list-style-type: none"> <li>- WIPO policy on preventing and detecting fraud and other prohibited acts, office instruction No. 10/2019, 12 March 2019</li> <li>- Staff regulations and rules of the International Bureau of WIPO, 1 January 2019 edition</li> <li>- WIPO policy to protect against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations, office instruction No. 33/2017</li> <li>- Procedure governing the application of disciplinary measures, office instruction No. 50/2016, 19 December 2016</li> <li>- Code of ethics, office instruction No. 84/2012, 28 December 2012</li> <li>- Standard operating procedure on case creation, 2017</li> <li>- Standard operating procedure on memorandum issuance, 2017</li> <li>- Standard operating procedure on audio-recorded interviews, 2017</li> <li>- Standard operating procedure on notice of investigation and relevant excerpts, 2017</li> </ul>



	Organization Name of the investigation function / internal oversight office	Oversight policies and charters	Scope of investigative authority		Investigation guidelines and manuals	Policy framework and rules and procedures informing investigations (selected documents in chronological order)
			Types of misconduct covered:	Subjects covered:		
						<ul style="list-style-type: none"> <li>- Standard operating procedure on investigation report issuance, 2017</li> <li>- Standard operating procedure on management implication report issuance, 2017</li> <li>- Standard operating procedure on case archiving, 2017</li> <li>- Standard operating procedure on outsourcing investigative work for the Internal Oversight Division, 2017</li> </ul>
	<b>WMO Internal Oversight Office</b>	Charter of the WMO Internal Oversight Office, 30 October 2014	All forms of misconduct, as outlined in point 7 of the WMO Charter	WMO staff and other WMO personnel, including seconded experts, consultants, service contract holders, special service agreement holders, Junior Professional Officers, interns, volunteers and United Nations volunteers, as outlined in art. 11.C.21 of the Charter and appendix 11.B of the WMO Standing Instructions	Investigation Manual, 28 November 2017	<ul style="list-style-type: none"> <li>- WMO ethics framework as part of the WMO standing instructions, 20 April 2018</li> <li>- WMO financial regulations, arts. 13.8 and 13.10 (c), 2007</li> </ul>

<sup>a</sup> As set out in ST/SGB/2015/3.

## Other functions or bodies mandated to conduct investigations

	Organization	Name of the other functions or bodies mandated to conduct investigations	Mandate of the other functions or bodies to conduct investigations or scope of investigative authority
<b>United Nations Secretariat and its departments and offices<sup>a</sup></b>	<b>United Nations</b>	<ul style="list-style-type: none"> <li>- Human Resource Management Service</li> <li>- Fact-finding panels</li> <li>- Special Investigation Unit</li> <li>- Security and Safety Services</li> <li>- Only after review and referral of the complaint or report by OIOS, as per ST/AI/2017/1</li> </ul>	<p>In accordance with ST/AI/2017/1 and ST/SGB/2019/8, investigative panels are made up of at least two individuals who have attended one of the periodic training sessions on prohibited conduct investigations provided by OIOS and the Office of Human Resources, and who have been placed under a roster of investigators maintained by the Office of Human Resources. Investigative panels are made up of current or former United Nations staff members. These panels are tasked with investigating allegations of misconduct after the preliminary assessment of allegations by the responsible official.</p> <p>In each peacekeeping or political mission, a small unit of field-based security officers forms the Special Investigation Unit. The Unit has a standing investigative capacity. It undertakes a wide range of investigations and acts as a first responder.</p>
	<b>UNCTAD</b>	<ul style="list-style-type: none"> <li>- Human Resources Management through the United Nations Office at Geneva Human Resources Management Service and Human Resources Legal Unit</li> <li>- Fact-finding panels (investigative panels)</li> <li>- Only after review and referral of the complaint or report by OIOS, as per ST/AI/2017/1</li> </ul>	See United Nations
	<b>UNEP</b>	<ul style="list-style-type: none"> <li>- Corporate Services Division</li> <li>- Fact-finding panels (investigative panels)</li> <li>- Only after review and referral of the complaint or report by OIOS, as per ST/AI/2017/1</li> </ul>	See United Nations
	<b>UN-Habitat</b>	<ul style="list-style-type: none"> <li>- Investigative panels</li> <li>- Only after review and referral of the complaint or report by OIOS, as per ST/AI/2017/1</li> </ul>	See United Nations The Executive Office initiates internal investigations and appoints investigative panels in consultation with the Legal Office for allegations of misconduct that are referred by OIOS to the Executive Director of UN-Habitat.
	<b>UNODC</b>	<ul style="list-style-type: none"> <li>- Human Resources Management Service</li> <li>- Security and Safety Services of the United Nations Office at Vienna</li> <li>- Internal investigative panels</li> <li>- Only after review and referral of the complaint or report by OIOS, as per ST/AI/2017/1</li> </ul>	See United Nations The Human Resources Management Service is establishing internal investigations panels and is involved in investigations of allegations of misconduct referred to it by OIOS. The Security and Safety Services of the United Nations Office at Vienna have an investigative capacity for security incidents related to the Vienna International Centre and personnel with access to it.
<b>Funds and programmes</b>	<b>UNDP</b>	-	-
	<b>UNFPA</b>	-	-
	<b>UNHCR</b>	-	-
	<b>UNICEF</b>	-	-
	<b>UNOPS</b>	-	-
	<b>UNRWA</b>	Field offices	The UNRWA Investigations Policy, 2016 Decentralized investigations are performed under the authority of the field director and assigned field office staff
	<b>UN-Women</b>	-	-
	<b>WFP</b>	-	-

	Organization	Name of the other functions or bodies mandated to conduct investigations	Mandate of the other functions or bodies to conduct investigations or scope of investigative authority
<b>Other United Nations bodies or entities</b>	<b>ITC</b>	<ul style="list-style-type: none"> <li>- Director of the ITC Division of Programme Support</li> <li>- Only after review and referral of the complaint or report by OIOS, as per ST/AI/2017/1</li> </ul>	<ul style="list-style-type: none"> <li>- ITC administrative instruction on revised disciplinary measures and procedures, ITC/AI/2012/06 of 24 December 2012</li> <li>- ITC information circular on detailed disciplinary measures and procedures, ITC/IC/2012/22 of 24 December 2012</li> </ul> <p>The Director of the ITC Division of Programme Support is responsible for receiving reports of allegations of wrongdoing, deciding after review of a formal complaint whether the matter requires a preliminary inquiry or full investigation and, if deemed necessary, requesting the responsible office or official to conduct the preliminary inquiry or investigation on behalf of ITC.</p>
	<b>UNAIDS</b>	-	-
<b>Specialized agencies and IAEA</b>	<b>FAO</b>	-	-
	<b>IAEA</b>	-	-
	<b>ICAO</b> (until June 2020)	<ul style="list-style-type: none"> <li>- Chief of the Evaluation and Internal Audit Office</li> <li>- Director of the Administration and Services Bureau</li> <li>- Director of the Legal Affairs and External Relations Bureau</li> </ul>	<ul style="list-style-type: none"> <li>- Investigating cases of misconduct of a financial nature, as outlined in para. 64 (b) of the ICAO Framework on Ethics of March 2018</li> <li>- Investigating cases of misconduct as handed over by the Ethics Officer, as outlined in para. 63 (b) of the ICAO Framework on Ethics of March 2018</li> <li>- Investigating cases of misconduct as handed over by the Ethics Officer, as outlined in para. 65 (b) of the ICAO Framework on Ethics of March 2018</li> </ul>
	<b>ILO</b>	<ul style="list-style-type: none"> <li>- Human Resources Development Department</li> <li>- Committee on Accountability</li> </ul>	<p>As outlined in art. 13.4 of the ILO Staff Regulations, the Human Resources Development Department is responsible for harassment and sexual harassment grievances including related investigations. The related investigations are conducted by external independent investigators, which are chosen from a pool of investigators that has previously been agreed under a collective agreement negotiated with the ILO staff union.</p> <p>As outlined in rule 13.30 (a) of the ILO Financial Rules, cases of fraud, presumption of fraud, attempted fraud, dishonesty, negligence or disregard of established office procedures of directives that resulted or could have resulted in financial or other loss to the office or damage to its property fall under the responsibility of the ILO Committee on Accountability.</p>
	<b>IMO</b>	<ul style="list-style-type: none"> <li>- Human Resources Services</li> <li>- Director of Administration</li> <li>- Director of Legal Affairs and External Relations</li> </ul>	<p>Under the IMO policy and procedures for investigations of alleged breaches of IMO policy on the right to work in a harassment free environment, appendix E to the Staff Rules, the responsibility for investigations of allegations of discrimination, harassment, including sexual harassment, and abuse of authority lies with the Human Resources Services. If a formal fact-finding investigation is warranted, the Human Resources Services appoint a panel of at least two individuals who have been trained in investigations of allegations of these types of prohibited misconduct.</p> <p>Under the IMO policy on the prevention and detection of fraud, and notwithstanding the primary role of the Internal Oversight Services in initiating investigations into suspected fraud, the Secretary-General may request the Directors of Administration or Legal Affairs to assume the responsibility of the Internal Oversight Services in cases where a staff member of the Internal Oversight Services is the subject of the investigation or the nature of the case warrants significant administrative or legal interventions to establish the facts.</p>
	<b>ITU</b>	<ul style="list-style-type: none"> <li>- Commission of Inquiry</li> <li>- Investigator appointed by the Secretary-General for investigations of retaliation or threat of retaliation</li> </ul>	<p>Under the ITU policy on harassment and abuse of authority, the Secretary-General sets up a commission of inquiry to conduct formal investigations. The commission is convened for the specific case in question and consists of one member designated by the Secretary-General, one member designated by the Staff Council and a third member jointly designated by the two.</p> <p>Under the ITU policy for the protection of staff against retaliation for the reporting of misconduct, in credible cases of retaliation or threat of retaliation the Secretary-General will appoint an investigator.</p>
	<b>UNESCO</b>	-	-
	<b>UNIDO</b>	-	-
	<b>UNWTO</b>	-	-

	<i>Organization</i>	<i>Name of the other functions or bodies mandated to conduct investigations</i>	<i>Mandate of the other functions or bodies to conduct investigations or scope of investigative authority</i>
	<b>UPU</b>	- Disciplinary Committee	According to information provided by the organization, the Disciplinary Committee may conduct an investigation in accordance with the mandate and procedures outlined in chap. 10 of the UPU Staff Rules (Rule 110.4).
	<b>WHO</b>	-	-
	<b>WIPO</b>	- Director-General	On the basis of the Internal Oversight Charter and the Staff Regulations and Rules, the Director-General has the mandate to review and take a decision on matters of discrimination or harassment as well as workplace-related conflicts and grievances, personnel grievances, grievances arising from administrative decisions, grievances affecting a staff member's terms of appointment and performance, and performance-related disagreements. The Director-General has the mandate to refer a complaint for an independent investigation when deemed necessary. A referral to the internal investigation function is also possible.
	<b>WMO</b>	- Joint Grievance Panel	On the basis of chap. 4 of the WMO Standing Instructions on the prevention and resolution of harassment, the Joint Grievance Panel has the mandate to conduct investigations into allegations of harassment, including sexual harassment. In practice, the Joint Grievance Panel refers the conduct of these investigations to the Internal Oversight Office.

<sup>a</sup> As set out in ST/SGB/2015/3.

## Annex IV

### Oversight charters

	Organization	Name and date of the oversight Charter	Provision for investigations	Provision for regular revision and update	Approval by legislative body	Provision for operational independence	Provision for budgetary independence	Provision for periodic assessment of the oversight office
<b>United Nations Secretariat and its departments and offices<sup>a</sup></b>	<b>United Nations</b>	General Assembly resolution 48/218B (12 August 1994) ST/SGB/273 (7 September 1994)	Yes Paras. 4 and 16–18 of ST/SGB/273 Para. 5 of General Assembly resolution 48/218B	Yes Para. 13 of General Assembly resolution 48/218B	Yes	Yes As outlined in paras. 30, 34 and 35 of the Charter	Yes As outlined in paras. 30–31 of the Charter	No
	<b>UNCTAD</b>	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	<b>UNEP</b>	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	<b>UN-Habitat</b>	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	<b>UNODC</b>	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
<b>Funds and programmes</b>	<b>UNDP</b>	Charter of the Office of Audit and Investigations, 17 October 2017	Yes Paras. 4 and 19–35 of the Charter	Yes Para. 58 of the Charter	No	Yes As outlined in para. 46 of the Charter	Yes As outlined in para. 53 of the Charter	No
	<b>UNFPA</b>	Charter of the Office of Audit and Investigation Services, 26 January 2018	Yes Paras. 10 and 22–32 of the Charter	Yes Shall be reviewed every two years, or more often if required Paras. 70–71 of the Charter	No	Yes As outlined in para. 43 of the Charter	Yes As outlined in para. 56 of the Charter	Yes As outlined in para. 42 of the Charter
	<b>UNHCR</b>	Policy on Independent Oversight, 9 December 2019, entry into force on 1 January 2020 (UNHCR/HCP/2019/2) This policy is the equivalent of an oversight charter	Yes As outlined in paras. 24–25 of the Policy on Independent Oversight	Yes As stated in para. 65 of the Policy on Independent Oversight	No	Yes As outlined in para. 24 of the Policy on Independent Oversight	No	Yes As outlined in para. 54 (f) of the Policy on Independent Oversight
	<b>UNICEF</b>	Charter of Authorities and Responsibilities of the Office of Internal Audit and Investigations, 22 May 2012	Yes Paras. 4, 7, 9 (g), 9 (h), 9 (i), 9 (j) and 13 of the Charter	No	No	Yes As outlined in para. 8 of the Charter	Yes As outlined in para. 8 (b) of the Charter	No

	Organization	Name and date of the oversight Charter	Provision for investigations	Provision for regular revision and update	Approval by legislative body	Provision for operational independence	Provision for budgetary independence	Provision for periodic assessment of the oversight office
	<b>UNOPS</b>	Internal Audit and Investigations Charter, Ref.OD.ED.2018.02, 15 March 2018	Yes Paras. 2.1, 4.1, 4.4 and 9.1 of the Charter	No	No	Yes As outlined in paras. 3.1 and 3.2 of the Charter	Yes As outlined in para. 3.4 of the Charter	Yes As outlined in para. 8.4 of the Charter
	<b>UNRWA</b>	Charter of the Department of Internal Oversight Services, Organizational Directive No. 14, September 2012	Yes Paras. 8, 15–16 and 21 of the Charter	No	No	Yes As outlined in para. 19 (c) of the Charter	Yes As outlined in para. 19 (c) of the Charter	No
	<b>UN-Women</b>	UN-Women Charter of the Independent Evaluation and Audit Services, 1 February 2018	Yes Paras. 18–19 of the Charter	Yes Para. 39 of the Charter provides for periodic revision through the Director of the Independent Evaluation and Audit Services	No	Yes As outlined in paras. 20–21 of the Charter	Yes As outlined in para. 21 of the Charter	No
	<b>WFP</b>	WFP Revised Charter of the Office of the Inspector General, WFP/EB.2/2019/4-B, November 2019	Yes Paras. 5, 7 (g), 7 (h), 7 (j) and 25–29 of the revised Charter	Yes Periodic review by the Inspector General Para. 59 of the revised Charter	Yes As per para. 60 of the revised Charter	Yes As outlined in para. 42 of the revised Charter	Yes As outlined in para. 43 of the revised Charter	Yes As outlined in paras. 57–58 of the revised Charter
<b>Other United Nations bodies or entities</b>	<b>ITC</b>	General Assembly resolution 48/218B (12 August 1994) ST/SGB/273 (7 September 1994)	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	<b>UNAIDS</b>	Charter of the WHO Office of Internal Oversight services, March 2019	See WHO	See WHO	See WHO	See WHO	See WHO	See WHO
<b>Specialized agencies and IAEA</b>	<b>FAO</b>	FAO Charter for the Office of the Inspector General, January 2013	Yes Paras. 3, 10, 25–26 and 36 of the Charter	No	No	Yes As outlined in para. 17 of the Charter	No	No
	<b>IAEA</b>	IAEA Office of Internal Oversight Services Charter of April 2014	Yes Paras. 1 and 9 of the Charter	No	No	Yes As outlined in paras. 2 and 6 of the Charter	Yes As outlined in para. 3 of the Charter	No
	<b>ICAO</b>	Charter of the Evaluation and Internal Audit Office, 23 March 2018	Yes Paras. 5, 9 and 15–16 of the Charter	Yes Para. 1 of the Charter	Yes Para. 34 (a) of the Charter	Yes As outlined in para. 22 of the Charter	Yes As outlined in para. 26 of the Charter	Yes As outlined in para. 30 of the Charter

	Organization	Name and date of the oversight Charter	Provision for investigations	Provision for regular revision and update	Approval by legislative body	Provision for operational independence	Provision for budgetary independence	Provision for periodic assessment of the oversight office
	<b>ILO</b>	Revised Audit Charter and New Investigation Charter of the ILO Office of Internal Audit and Oversight (ILO Internal Audit Charter), 15 March 2016	Yes Paras. 3–10 of the Charter	Yes Para. 11 of the Charter	Yes Para. 12 of the Charter	Yes As outlined in para. 15 of the Charter	No	Yes Partially covered in para. 15 (m) of the Charter
	<b>IMO</b>	Additional Terms of Reference governing Internal Oversight, appendix II to the IMO Financial Regulations, 1 January 2018	Yes Paras. 1 and 5 of appendix II	No	Yes Not specified in appendix II; as the appendix is part of the Financial Regulations, amendments therefore require approval by the governing body	Yes Para. 2 of appendix II	No	No
	<b>ITU</b>	ITU Internal Audit Charter (Service Order 13/09), 27 June 2013	Yes Paras. 21–23 of the Charter	No	No	Yes As outlined in para. 11 of the Charter	No	No
	<b>UNESCO</b>	Administrative Manual item 1.6 on Internal Oversight, 14 March 2017 <sup>b</sup>	Yes Paras. 2.11, 3.1 (b) and 5.3 of item 1.6	No	No	Yes As outlined in para. 4.4 (a) of item 1.6	Yes As outlined in para. 4.2 (a) (iv) of item 1.6	No
	<b>UNIDO</b>	Charter of the Office of Evaluation and Internal Oversight, 26 March 2019	Yes Paras. 1, 19, 34 and 44–53 of the Charter	Yes Para. 67 of the Charter	No Foreseen in the next revision, scheduled in 2020	Yes As outlined in paras. 12–18 of the Charter	No	No
	<b>UNWTO</b>	Internal Oversight Charter, 2010	Yes Paras. 3 (d), 4 and 12 of the Charter	No	No	No	No	No
	<b>UPU</b>	Charter of Internal Auditing (annex 4 of the UPU Financial Regulations), 1 May 2015	Yes Sect. A, para. 1 and sect. I, paras. 1, 2 and 3 of the Charter	No	Yes Not specified in the Charter; as the Charter is part of the Financial Regulations, amendments therefore require approval by the governing body	Yes Sect. F, para. 1 of the Charter	No	No

	<i>Organization</i>	<i>Name and date of the oversight Charter</i>	<i>Provision for investigations</i>	<i>Provision for regular revision and update</i>	<i>Approval by legislative body</i>	<i>Provision for operational independence</i>	<i>Provision for budgetary independence</i>	<i>Provision for periodic assessment of the oversight office</i>
	<b>WHO</b>	Charter of the WHO Office of Internal Oversight Services, March 2019	Yes Paras. 2, 4 7–11 and 30 of the Charter	Yes Para. 31 of the Charter	No Para. 31 of the Charter	Yes As outlined in para. 17 of the Charter	Yes As outlined in para. 19 of the Charter	Yes As outlined in para. 28.8 of the Charter
	<b>WIPO</b>	Internal Oversight Charter, 2 October 2018	Yes Paras. 2, 7, 27 and 31 of the Charter	Yes Para. 55 of the Charter	Yes Para. 55 of the Charter	Yes As outlined in para. 10 of the Charter	Yes As outlined in para. 49 of the Charter	No
	<b>WMO</b>	Charter of the WMO Internal Oversight Office, 30 October 2014	Yes Third bullet point under the “scope of work” section and seventh bullet point under the “responsibility” section of the Charter	Yes “Amendment of the Internal Oversight Office Charter” section of the Charter	No	Yes As outlined in para. 2 of the “Accountability and Independence” section of the Charter	Yes As outlined in para. 3 of the “Accountability and Independence” section of the Charter	Yes As outlined in the para. 1 of the “Accountability and Independence” section of the Charter

<sup>a</sup> As set out in ST/SGB/2015/3.

<sup>b</sup> The UNESCO Internal Oversight Office Internal Audit Charter and Policy of 22 February 2016 does not cover investigations.



## Annex V

### Role of audit and oversight committees vis-à-vis investigations

	Organization	Organization has an audit and oversight committee	Audit and oversight committee assists or advises the legislative body	Investigation is explicitly included in the mandate or terms of reference of the audit and oversight committee	Audit and oversight committee reviews the independence and mandate of the oversight office/ investigation function	Audit and oversight committee reviews the budget and staffing requirements of the oversight office/ investigation function	Audit and oversight committee reviews the overall performance of the oversight office/ investigation function	Audit and oversight committee issues formal recommendations
<b>United Nations Secretariat and its departments and offices<sup>d</sup></b>	<b>United Nations</b>	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	<b>UNCTAD</b>	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	<b>UNEP</b>	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	<b>UN-Habitat</b>	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	<b>UNODC</b>	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
<b>Funds and programmes</b>	<b>UNDP</b>	Yes	No	Yes	No	Yes	Yes	Yes
	<b>UNFPA</b>	Yes	No	Yes	Yes	Yes	Yes	Yes
	<b>UNHCR</b>	Yes	Yes	No (it is implicitly included under the functioning of oversight)	No	Yes	Yes	Yes
	<b>UNICEF</b>	Yes	No	Yes	Yes	Yes	Yes	No
	<b>UNOPS</b>	Yes	No	Yes	Yes	Yes	No	Yes
	<b>UNRWA</b>	Yes	No	Yes	Yes	Yes	Yes	Yes
	<b>UN-Women</b>	Yes	No	Yes	Yes	Yes	Yes	Yes
	<b>WFP</b>	Yes	Yes	Yes	Yes	Yes	Yes	No
<b>Other United Nations bodies or entities</b>	<b>ITC</b>	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	<b>UNAIDS</b>	No	-	-	-	-	-	-
<b>Specialized agencies and IAEA</b>	<b>FAO</b>	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	<b>IAEA</b>	No	-	-	-	-	-	-
	<b>ICAO</b>	Yes	Yes	No	No	Yes	Yes	No
	<b>ILO</b>	Yes	Yes	No (it is implicitly included in compliance and probity provisions)	Yes	Yes	Yes	Yes
	<b>IMO</b>	No	-	-	-	-	-	-

	Organization	Organization has an audit and oversight committee	Audit and oversight committee assists or advises the legislative body	Investigation is explicitly included in the mandate or terms of reference of the audit and oversight committee	Audit and oversight committee reviews the independence and mandate of the oversight office/ investigation function	Audit and oversight committee reviews the budget and staffing requirements of the oversight office/ investigation function	Audit and oversight committee reviews the overall performance of the oversight office/ investigation function	Audit and oversight committee issues formal recommendations
	<b>ITU</b>	Yes	Yes	No	Yes	Yes	Yes	Yes
	<b>UNESCO</b>	Yes	No	Yes	Yes	Yes	Yes	Yes
	<b>UNIDO</b>	Yes	Yes	No	Yes	Yes	Yes	No
	<b>UNWTO</b>	No	-	-	-	-	-	-
	<b>UPU</b>	No	-	-	-	-	-	-
	<b>WHO</b>	Yes	Yes	Yes	No	No	Yes	Yes
	<b>WIPO</b>	Yes	Yes	Yes	Yes	No	No	No
	<b>WMO</b>	Yes	Yes	No (it is implicitly included in detection of fraud and compliance with the WMO Regulations and Code of Ethics)	Yes	Yes	Yes	Yes

Source: Terms of reference of audit and oversight committees above.

<sup>a</sup> As set out in ST/SGB/2015/3.

## Annex VI, part I

### Independence of the head of the internal oversight office

	Organization	Appointment			Dismissal or removal			Term limits	Post-employment restrictions
		Appointed by the executive head of the organization	Appointment is subject to consultation with or approval by the legislative body	Appointment is subject to consultation with or approval of the audit or oversight committee	Dismissal or removal by executive head of the organization	Dismissal or removal is subject to consultation with or approval by the legislative body	Dismissal or removal is subject to consultation with or approval by the audit or oversight committee	Subject to term limits	Restricted from subsequent employment in other functions of the organization
<b>United Nations Secretariat and its departments and offices<sup>a</sup></b>	<b>United Nations</b>	Yes By the Secretary-General, in accordance with para. 5 (b) (ii) of General Assembly resolution 48/218	Yes Consultation and approval, in accordance with para. 5 (b) (ii) of General Assembly resolution 48/218	No	Yes The Secretary-General, in accordance with para. 5 (b) (iv) of General Assembly resolution 48/218	Yes Approval of the General Assembly in accordance with para. 5 (b) (iv) of General Assembly resolution 48/218	No	Yes Five years non-renewable, as per para. 5 (b) (iii) of General Assembly resolution 48/218	No
	<b>UNCTAD</b>	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	<b>UNEP</b>	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	<b>UN-Habitat</b>	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	<b>UNODC</b>	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
<b>Funds and programmes</b>	<b>UNDP</b>	Yes By the UNDP Administrator, as per para. 47 of the Charter of the Office of Audit and Investigations, 17 October 2017	No	Yes Consultation, as per para. 4 of the Charter of the Office of Audit and Investigations	Yes By the UNDP Administrator, as per para. 47. of the Charter of the Office of Audit and Investigations	No	Yes Consultation, as per para. 47 of the Charter of the Office of Audit and Investigations	Yes Five years, renewable once, as per para. 47 of the Charter of the Office of Audit and Investigations	Yes As per para. 47 of the Charter of the Office of Audit and Investigations
	<b>UNFPA</b>	Yes By the Executive Director, as per para. 48 of the Charter of the Office of the Audit and Investigation Service, 26 January 2018, and per para. 50 of the UNFPA Oversight Policy, 30 January 2015	No	Yes Involvement, as per para. 48 of the Charter and per para. 50 of the Oversight Policy	Yes Executive Director, as per para. 48 of the Charter and per para. 50 of the Oversight Policy	No	Yes Involvement as per para. 48 of the Charter, and involvement and advice as per paras. 50 and 60 of the Oversight Policy	Yes Five years, renewable once, as per para. 48 of the Charter and para. 50 of the Oversight Policy	Yes As per para. 48 of the Charter and per para. 50 of the Oversight Policy

	Organization	Appointment			Dismissal or removal			Term limits	Post-employment restrictions
		Appointed by the executive head of the organization	Appointment is subject to consultation with or approval by the legislative body	Appointment is subject to consultation with or approval of the audit or oversight committee	Dismissal or removal by executive head of the organization	Dismissal or removal is subject to consultation with or approval by the legislative body	Dismissal or removal is subject to consultation with or approval by the audit or oversight committee	Subject to term limits	Restricted from subsequent employment in other functions of the organization
	<b>UNHCR</b>	Yes By the High Commissioner, as outlined in para. 54 (e) of the Policy on Independent Oversight, dated 9 December 2019	No	Yes Consultation, as outlined in para. 54 (e) of the Policy on Independent Oversight, dated 9 December 2019	Yes High Commissioner, as outlined in para. 54 (g) of the Policy on Independent Oversight, dated 9 December 2019	Yes Consultation with the Chair of the Executive Committee, as outlined in para. 54 (g) (iii) of the Policy on Independent Oversight, dated 9 December 2019	Yes Advice of the Independent Audit and Oversight Committee, as outlined in para. 54 (g) (iii) of the Policy on Independent Oversight, dated 9 December 2019	Yes Six years, non-renewable, as outlined in para. 54 (e) of the Policy on Independent Oversight, dated 9 December 2019	Yes As outlined in para. 54 (e) of the Policy on Independent Oversight, dated 9 December 2019
	<b>UNICEF</b>	Yes By the Executive Director, as per para. 8 (f) of the UNICEF Charter of the Office of Internal Audit and Investigations, 29 May 2012	No	Yes Consultation, as per para. 8 (f) of the UNICEF Charter of the Office of Internal Audit and Investigations	Yes Executive Director, as per para. 8 (f) of the UNICEF Charter of the Office of Internal Audit and Investigations	No	Yes Consultation, as per para. 8 (f) of the UNICEF Charter of the Office of Internal Audit and Investigations	Yes Five years, renewable once, as per para. 8 (e) of the UNICEF Charter of the Office of Internal Audit and Investigations	Yes As per para. 8 (e) of the UNICEF Charter of the Office of Internal Audit and Investigations
	<b>UNOPS</b>	Yes <sup>b</sup>	No	Yes Advice, as per para. 6 (e) of the terms of reference of the UNOPS Audit Advisory Committee	Yes Executive Director, as per para. 6 (e) of the terms of reference of the UNOPS Audit Advisory Committee	No	Yes Advice, as per para. 6 (f) (ii) of the terms of reference of the UNOPS Audit Advisory Committee	No	No
	<b>UNRWA</b>	Yes Commissioner-General	No	Yes Advice, as per para. 27 of the Charter of the Advisory Committee on Internal Oversight, Organization Directive No. 24, 5 October 2012	Yes Commissioner-General	No	Yes Advice, as per para. 2 (c) of the Charter of the Advisory Committee on Internal Oversight, Organization Directive No. 24, 5 October 2012	No	No

	Organization	Appointment			Dismissal or removal			Term limits	Post-employment restrictions
		Appointed by the executive head of the organization	Appointment is subject to consultation with or approval by the legislative body	Appointment is subject to consultation with or approval of the audit or oversight committee	Dismissal or removal by executive head of the organization	Dismissal or removal is subject to consultation with or approval by the legislative body	Dismissal or removal is subject to consultation with or approval by the audit or oversight committee	Subject to term limits	Restricted from subsequent employment in other functions of the organization
	<b>UN-Women</b>	Yes <sup>c</sup> Executive Director, as per para. 34 of the UN-Women Charter of the Independent Evaluation and Audit Services, 7 February 2018	No	Yes Consultation, as per para. 34 of the UN-Women Charter of the Independent Evaluation and Audit Services	Yes Executive Director, as per para. 34 of the UN-Women Charter of the Independent Evaluation and Audit Services	No	Yes Consultation, as per para. 34 of the UN-Women Charter of the Independent Evaluation and Audit Services	Yes Initial probation appointment of one year with extension to a maximum of five years, renewable once for a maximum of five years, as per para. 35 of the UN-Women Charter of the Independent Evaluation and Audit Services	Yes As per para. 35 of the UN-Women Charter of the Independent Evaluation and Audit Services
	<b>WFP</b>	Yes Executive Director, as per para. 31 of WFP Revised Charter, November 2019	Yes Prior consent, as per para. 31 of the WFP Revised Charter, November 2019	Yes Advice of the Audit Committee, as per para. 31 of the WFP Revised Charter, November 2019	Yes Executive Director, as per para. 31 of the WFP Revised Charter, November 2019	Yes Prior consent, as per para. 31 of the WFP Revised Charter, November 2019	Yes Advice, as per para. 31 of the WFP Revised Charter, November 2019	Yes Four years, renewable once, as per para. 31 of the WFP Revised Charter, November 2019	Yes As per para. 31 of the WFP Revised Charter, November 2019
<b>Other United Nations bodies or entities</b>	<b>ITC</b>	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	<b>UNAIDS</b>	See WHO	See WHO	See WHO	See WHO	See WHO	See WHO	See WHO	See WHO
<b>Specialized agencies and IAEA</b>	<b>FAO</b>	Yes Director-General, as per para. 16 of the FAO Charter for the Office of the Inspector General, January 2013	Yes Consultation with the FAO Finance Committee, as per para. 16 of the FAO Charter for the Office of the Inspector General	Yes Reviews and advises the Director-General and the Finance Committee, as per para. 2.1 of the terms of reference of the FAO Audit Committee, June 2018	Yes Director-General, as per para. 16 of the FAO Charter for the Office of the Inspector General	Yes Consultation with the FAO Finance Committee, as per para. 16 of the FAO Charter for the Office of the Inspector General	Yes Reviews and advises the Director-General and the Finance Committee, as per para. 2.1 of the terms of reference of the FAO Audit Committee, June 2018	Yes Seven years non-renewable as from 2020, approved by the FAO Finance Committee, November 2019	Yes

	Organization	Appointment			Dismissal or removal			Term limits	Post-employment restrictions
		Appointed by the executive head of the organization	Appointment is subject to consultation with or approval by the legislative body	Appointment is subject to consultation with or approval of the audit or oversight committee	Dismissal or removal by executive head of the organization	Dismissal or removal is subject to consultation with or approval by the legislative body	Dismissal or removal is subject to consultation with or approval by the audit or oversight committee	Subject to term limits	Restricted from subsequent employment in other functions of the organization
	<b>IAEA</b>	Yes Director-General, as per para. 95 of the IAEA Administrative Manual II/3, 3 January 2019	Yes Informal consultation, as outlined in para. 95 of the IAEA Administrative Manual II/3	-	Yes Director-General	No	-	Yes The maximum years of service for all IAEA staff members is seven years	No <sup>d</sup>
	<b>ICAO</b>	Yes <sup>e</sup> Secretary-General	Yes Approval, as per para. 34 (f) of the ICAO Charter for the Evaluation and Internal Audit Office	Yes Advice, as per para. 5.2 of the ICAO Evaluation Audit and Advisory Committee terms of reference	Yes Secretary-General	Yes Approval, as per para. 34 (f) of the ICAO Charter for the Evaluation and Internal Audit Office	Yes Advice, as per para. 5.2 of the Evaluation Audit and Advisory Committee terms of reference	No	No
	<b>ILO</b>	Yes Director-General, as per para. 14 of the ILO Internal Audit Charter, 15 March 2016	Yes Consultation, as per para. 14 of the ILO Internal Audit Charter	Yes Advice of the Independent Oversight Advisory Committee may be requested, as per para. 3 (d) of the ILO Independent Oversight Advisory Committee terms of reference	Yes Director-General, as per para. 14 of the ILO Internal Audit Charter	Yes Consultation, as per para. 14 of the ILO Internal Audit Charter	Yes Advice may be requested, as per para. 3 (d) of the ILO Independent Oversight Advisory Committee terms of reference	No	No
	<b>IMO</b>	Yes Secretary-General, as per para. 2 of the IMO additional terms of reference governing internal oversight, appendix II to the Financial Regulations, 1 January 2018	No	-	Yes Secretary-General, as per para. 2 of the IMO additional terms of reference governing internal oversight, appendix II to the Financial Regulations	No	-	No	Yes Except in very special cases with prior approval of the Secretary-General, as per para. 2 of the IMO additional terms of reference governing internal oversight, appendix II to the Financial Regulations

	Organization	Appointment			Dismissal or removal			Term limits	Post-employment restrictions
		Appointed by the executive head of the organization	Appointment is subject to consultation with or approval by the legislative body	Appointment is subject to consultation with or approval by the audit or oversight committee	Dismissal or removal by executive head of the organization	Dismissal or removal is subject to consultation with or approval by the legislative body	Dismissal or removal is subject to consultation with or approval by the audit or oversight committee	Subject to term limits	Restricted from subsequent employment in other functions of the organization
	<b>ITU</b>	Yes Secretary-General <sup>f</sup>	No	No	Yes Secretary-General	No	No	No	No
	<b>UNESCO</b>	Yes Director-General, as per para. 4.4 (a) of the UNESCO Internal Oversight Service Internal Audit Charter and Policy, 22 February 2016	Yes Consultation, as per para. 4.4 (a) of the UNESCO Internal Oversight Service Internal Audit Charter and Policy, 22 February 2016 and as per regulation 4.5.3 of the UNESCO Staff Regulations and Staff Rules, March 2018 and paras. 4–5 of the Oversight Advisory Committee terms of reference, 11 August 2016	Yes The Director-General may consult with the Oversight Committee on required qualifications of the candidates, as per para. 4.4 (a) of the UNESCO Internal Oversight Service Internal Audit Charter and Policy, 22 February 2016	Yes Director-General, as per para. 4.4 (a) of the UNESCO Internal Oversight Service Internal Audit Charter and Policy, 22 February 2016	Yes Consultation, as per para. 4.4 (a) of the UNESCO Internal Oversight Service Internal Audit Charter and Policy, 22 February 2016 and regulation 4.5.3 of the UNESCO Staff Regulations and Staff Rules, March 2018	Yes Advice, as per para. 5 of the Oversight Advisory Committee revised terms of reference, 11 August 2016	Yes Six years non-renewable, as per para. 5 of UNESCO Internal Oversight Service Internal Audit Charter and Policy, 22 February 2018	Yes As per para. 5 of UNESCO Internal Oversight Service Internal Audit Charter and Policy, 22 February 2018
	<b>UNIDO</b>	Yes Director-General, as per para. 8 of the Charter of the Office of Evaluation and Internal Oversight (DGB/2019/07) of 26 March 2019	No	Yes Consultation with the Independent Audit Advisory Committee if deemed appropriate by the Director-General, as per para. 8 of the Charter of the Office of Evaluation and Internal Oversight	Yes Director-General, as per para. 8 of the Charter of the Office of Evaluation and Internal Oversight	No	Yes Consultation if deemed appropriate, as per para. 8 of the Charter of the Office of Evaluation and Internal Oversight	No	No
	<b>UNWTO</b>	- <sup>g</sup>	-	-	-	-	-	-	-
	<b>UPU</b>	- <sup>h</sup>	-	-	-	-	-	-	-

	Organization	Appointment			Dismissal or removal			Term limits	Post-employment restrictions
		Appointed by the executive head of the organization	Appointment is subject to consultation with or approval by the legislative body	Appointment is subject to consultation with or approval of the audit or oversight committee	Dismissal or removal by executive head of the organization	Dismissal or removal is subject to consultation with or approval by the legislative body	Dismissal or removal is subject to consultation with or approval by the audit or oversight committee	Subject to term limits	Restricted from subsequent employment in other functions of the organization
	<b>WHO</b>	Yes Director-General, as per para. 18 of the Charter of the WHO Office of Internal Oversight Services, March 2019	Yes Consultation and approval, as per para. 18 of the Charter of the WHO Office of Internal Oversight Services, March 2019	No	Yes Director-General	Yes Consultation and approval, as per para. 18 of the Charter of the WHO Office of Internal Oversight Services, March 2019	No	No	No
	<b>WIPO</b>	Yes Director-General, as per para. 51 of the WIPO Internal Oversight Charter, annex I, WIPO Financial Regulations and Rules, 2 October 2018	Yes Endorsement by the Coordination Committee, as per para. 52 of the Charter	Yes Endorsement by the Independent Advisory Oversight Committee, as per para. 52 of the Charter	Yes Director-General, as per para. 53 of the Charter	Yes Endorsement by the Coordination Committee, as per para. 53 of the Charter	Yes Endorsement by the Independent Advisory Oversight Committee, as per para. 53 of the Charter	Yes Six years non-renewable, as per para. 52 of the Charter	Yes As per para. 52 of the Charter
	<b>WMO</b>	Yes Secretary-General, as per para. 13.9 of the WMO Financial Regulations, 1 January 2016	Yes Consultation and approval of the President of WMO acting on behalf of the Executive Council, as per para. 13.9 of the WMO Financial Regulations	No	Yes Secretary-General, as per para. 13.9 of the WMO Financial Regulations	Yes Consultation and approval of the President of WMO acting on behalf of the Executive Council, as per para. 13.9 of the WMO Financial Regulations	No	No	No

*Note:* The set-up of the Internal Oversight Office varies. In some organizations, it includes audit, investigation and evaluation, while in others it only includes audit and investigation.

<sup>a</sup> As set out in ST/SGB/2015/3.

<sup>b</sup> The UNOPS Audit and Investigation Charter (Operational Directive Rev.OD.ED.2018.02) of 15 March 2018 contains no provisions concerning the appointment, removal, term limits or possibility of subsequent appointment of the Director of UNOPS.

<sup>c</sup> For investigations, UN-Women uses the services of OIOS.

<sup>d</sup> The last vacancy note for the post of IAEA Director of the Office of Internal Oversight Services, dated 2018, stated: "This appointment shall not be subject to any extension beyond the maximum tour of service. The incumbent shall not be eligible for any other position in the IAEA."

<sup>e</sup> Information relates to the ICAO Head of the Evaluation and Internal Audit Office with no mandate for investigations.

<sup>f</sup> The ITU Internal Audit Charter (Service Order (13/09) of 27 June 2013) contains no provisions concerning the appointment, removal, term limits or possibility of subsequent appointment of the Head of the ITU Internal Audit Unit.

<sup>g</sup> UNWTO has no internal oversight office.

<sup>h</sup> UPU has no internal oversight office.



## Annex VI, part II

### Independence of the head of the internal oversight office

	Organization	<i>Presents an annual activity report to the legislative body</i>	<i>Unrestricted access to the legislative body</i>	<i>Statement of independence included in the annual activity report</i>	<i>Presents an annual activity report to the audit or oversight committee</i>	<i>Unrestricted access to the audit or oversight committee</i>	<i>Authority to open an investigation without prior approval of the executive head</i>
<b>United Nations Secretariat and its departments and offices<sup>d</sup></b>	<b>United Nations</b>	Yes As outlined in para. 5 (e) (ii) of General Assembly resolution 48/218B	Yes	Yes Para. 16 of the report on the activities of the Office of Internal Oversight Services for the period from 1 July 2018 to 30 June 2019	No	Yes	Yes
	<b>UNCTAD</b>	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	<b>UNEP</b>	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	<b>UN-Habitat</b>	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	<b>UNODC</b>	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
<b>Funds and programmes</b>	<b>UNDP</b>	Yes As outlined in para. 38 of the Charter	Yes As outlined in para. 48 of the Charter	Yes Para. 4 of the annual report of the Office of Audit and Investigations on internal audit and investigation activities in 2018	Yes As outlined in para. 38 of the Charter	Yes As outlined in para. 48 of the Charter	Yes As outlined in para. 19 of the Charter
	<b>UNFPA</b>	Yes As outlined in para. 65 of the Charter and para. 25 (b) of the Oversight Policy	Yes As outlined in para. 65 of the Charter and para. 24 (b) of the Oversight Policy	Yes Para. 7 of the report of the Office of Audit and Investigation Services on UNFPA internal audit and investigation activities in 2018	Yes For review, as outlined in para. 65 of the Charter and para. 16 of the terms of reference of the Oversight Advisory Committee, 26 January 2018	Yes As outlined in para. 49 of the Charter and para. 24 (b) of the Oversight Policy	Yes As outlined in para. 22 of the Charter
	<b>UNHCR</b>	Yes Pursuant to Executive Committee decisions A/AC.96/113, para. 25 (1) (f) (vi) and A/AC.96/1021, para.24 (e) and as outlined in para. 55 (f) (iii) of the Policy of Independent Oversight	No	No	No In practice, the Independent Audit and Oversight Committee is informed three times per year about oversight activities	No	Yes As per paras. 7 and 48 of the Administrative Instruction on Conducting Investigations in UNHCR, dated 9 December 2019
	<b>UNICEF</b>	Yes As outlined in para. 8 (d) of the Charter	No	Yes Para. 21 of the Office of Internal Audit and Investigations 2018 annual report to the Executive Board	No	Yes As per para. 9 (l) of the Charter	Yes As outlined in paras. 4 and 10 of the Charter

	Organization	<i>Presents an annual activity report to the legislative body</i>	<i>Unrestricted access to the legislative body</i>	<i>Statement of independence included in the annual activity report</i>	<i>Presents an annual activity report to the audit or oversight committee</i>	<i>Unrestricted access to the audit or oversight committee</i>	<i>Authority to open an investigation without prior approval of the executive head</i>
	<b>UNOPS</b>	Yes As outlined in para. 3.3 of the Charter	Yes As outlined in para. 3.2 of the Charter	Yes Para. 14 of the annual report of the Internal Audit and Investigations Group on internal audit and investigation activities in 2018	No	Yes As outlined in para. 3.2 of the Charter	Yes As outlined in para. 2.1 of the Charter
	<b>UNRWA</b>	Yes As outlined in para. 18 of the Charter	No	Yes Para. 6 of the Department of Internal Oversight Services annual report 2018	Yes As outlined in para. 18 of the Charter	Yes As outlined in para. 20 (c) of the Charter	Yes As outlined in para. 20 (d) of the Charter
	<b>UN-Women</b>	Yes <sup>b</sup> Pursuant to Executive Board decision UNW/2015/4	Yes As outlined in para. 30 of the Charter	Yes Para. 20 of the report on internal audit and investigation activities for the period from 1 January to 31 December 2018	No	Yes As outlined in para. 30 of the Charter	Yes As outlined in para. 24 of the Charter
	<b>WFP</b>	Yes As outlined in para. 52 of the revised Charter	Yes As outlined in para. 34 of the revised Charter	Yes Para. 10 of the 2018 annual report of the Inspector General	No	Yes As outlined in para. 34 of the revised Charter	Yes As outlined in paras. 7 (j) and 42 of the revised Charter
<b>Other United Nations bodies or entities</b>	<b>ITC</b>	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	<b>UNAIDS</b>	Yes Annual reporting by the WHO Office of Internal Oversight Services to the Programme Coordinating Board in annex to UNAIDS financial reporting	No	No	-	-	Yes In application of paras. 8–9 of the Charter of the WHO Office of Internal Oversight Services
<b>Specialized agencies and IAEA</b>	<b>FAO</b>	Yes As outlined in para. 27 of the Charter	No	Yes Sect. III of the 2018 annual report of the Inspector General	No However, it issues a periodic report to the Director-General and the Advisory Committee on the result of its work, as outlined in para. 20 of the Charter	Yes As outlined in para. 11 of the Charter	Yes As outlined in para. 3 of the Charter
	<b>IAEA</b>	Yes As per practice since 2019; not specified in Charter	No	Yes	-	-	Yes As outlined in para. 8 of the Charter

	<i>Organization</i>	<i>Presents an annual activity report to the legislative body</i>	<i>Unrestricted access to the legislative body</i>	<i>Statement of independence included in the annual activity report</i>	<i>Presents an annual activity report to the audit or oversight committee</i>	<i>Unrestricted access to the audit or oversight committee</i>	<i>Authority to open an investigation without prior approval of the executive head</i>
	<b>ICAO</b>	Yes <sup>c</sup>  To the Secretary-General, who transmits it to the Council with his or her comments  As outlined in para. 18 of the Charter	Yes  As outlined in para. 33 of the Charter	Yes  Sect. 8 of the 2018 report on the activities of the Evaluation and Internal Audit Office	-	-	Yes  As outlined in paras. 5 and 9 of the Charter
	<b>ILO</b>	Yes  Annual report is transmitted by the Director-General to the Governing Body, as outlined in para. 15 (b) of the Charter	No	Yes  Para. 6 of the report of the Chief Internal Auditor for 2018	Yes  Annual report is submitted to the Director-General copying the Independent Advisory Oversight Committee, as outlined in para. 15 (b) of the Charter	Yes  As outlined in para. 15 of the Charter	Yes  As outlined in para. 4 of the Charter
	<b>IMO</b>	No  Annual summary report is published on the website home page	No	No	-	-	Yes  As outlined in para. 5.1 of appendix F to the Staff Rules
	<b>ITU</b>	Yes  As outlined in para. 19 of the Charter	No	No	Yes  As outlined in para. 19 of the Charter	Yes  As outlined in para. 20 of the Charter	No
	<b>UNESCO</b>	Yes  Pursuant to a standing request by the Executive Board on the basis of 160EX/decision 6.5 and 164EX/decision 6.10.	No	Yes  Para. 7 of the 2018 Internal Oversight Service annual report	Yes  An annual report is submitted to the Director-General and shared with the Oversight Advisory Committee, as outlined in para. 4.4 (b) of the Administrative Manual, item 1.6	Yes  As outlined in para. 4.2 (b) of the Administrative Manual, item 1.6	Yes  Pursuant to para. 16 of Administrative Circular AC/HR/71 of 19 February 2019
	<b>UNIDO</b>	Yes  As per Board decision IDB.44/Dec.3 and para. 29 of the Charter	No	Yes  Para. 9 of the 2018 report by the Director of the Office of Evaluation and Internal Oversight	Yes  Annual activity report is submitted to the Director-General and shared with the Board, the Audit Advisory Committee and the external auditor, as outlined in para. 28 of the Charter	Yes  As outlined in para. 20 of the Charter	Yes  As outlined in para. 38 of the Internal Oversight Services Investigation Guidelines, 16 January 2012
	<b>UNWTO</b>	-	-	-	-	-	-

	Organization	<i>Presents an annual activity report to the legislative body</i>	<i>Unrestricted access to the legislative body</i>	<i>Statement of independence included in the annual activity report</i>	<i>Presents an annual activity report to the audit or oversight committee</i>	<i>Unrestricted access to the audit or oversight committee</i>	<i>Authority to open an investigation without prior approval of the executive head</i>
	<b>UPU</b>	Yes Private sector provider of oversight services presents the annual activity report to the Council of Administration with comments from the Director-General, as outlined in sect. G, para. 5 of the Charter	No	Yes Sect. VII, para. 2 of the 2018 Internal Audit Activity Report	-	-	No As outlined in sect. I, para. 1 of the Charter
	<b>WHO</b>	Yes The annual summary report shall be submitted to the World Health Assembly together with comments deemed necessary, as outlined in para. 28 of the Charter	Yes As outlined in paras. 8–9 of the Charter	No	Yes Annual summary report is submitted to the Director-General and shared with an external auditor and the Independent Expert Oversight Advisory Committee, as outlined in para. 28 of the Charter	No Not specified	Yes As outlined in para. 17 of the Charter.
	<b>WIPO</b>	Yes The Director of the Internal Oversight Division shall submit, on an annual basis, a summary report to the WIPO General Assembly, through the Program and Budget Committee, as outlined in para. 47 of the Charter	Yes As outlined in para. 14 of the Charter	Yes Para. 87 of the annual report by the Director of the Internal Oversight Division covering the period from 1 July 2018 to 30 June 2019	Yes The Director-General and the Independent Advisory Oversight Committee shall be provided with a draft of the report for their comments as outlined in para. 47 of the Charter	Yes As outlined in para. 14 of the Charter	Yes As outlined in para. 10 of the Charter
	<b>WMO</b>	Yes Periodic reports to the Secretary-General and the Advisory Committee, as outlined in para. 7 of the “reporting” section of the Charter	No	Yes Para. 9 of the annual accountability report of the Internal Oversight Office for 2018	Yes Periodic reports to the Secretary-General and the Advisory Committee, as outlined in para. 5 of the “reporting” section of the Charter	Yes As outlined in the Charter in the fourth bullet point of the section on “authority”	Yes As outlined in the Charter in the seventh bullet point of the section on “responsibility”

*Note:* The set-up of the Internal Oversight Office varies. In some organizations, it includes audit, investigation and evaluation, while in others it includes only audit and investigation.

<sup>a</sup> As set out in ST/SGB/2015/3.

<sup>b</sup> Although UN-Women uses OIOS for investigations, the annual activities in the area of investigations are reported in the annual report of the UN-Women Internal Audit Service of the Independent Evaluation and Audit Services.

<sup>c</sup> The Information relates to the ICAO Head of the Evaluation and Internal Audit Office with no mandate for investigations.

## Annex VII

### Handling of reports of alleged misconduct

	<i>Organization</i>	<i>Multiple channels for reporting alleged misconduct</i>	<i>All reports forwarded to a central intake mechanism</i>	<i>Centralized preliminary assessment of reports</i>	<i>Centralized decision-making on whether to conduct an investigation</i>
<b>United Nations Secretariat and its departments and offices<sup>a</sup></b>	<b>United Nations</b>	Yes  As per sect. 3 of ST/SGB/2017/2/Rev.1	Yes  OIOS as per sect. 4, para. 4.3 of ST/IA/2017/1	No  As per sect. 5 of ST/AI/2017/1 However, OIOS undertakes a preliminary review of all reports of alleged misconduct on the basis of para. 5.1 of ST/AI/2017/1	No  As per sects. 5–6 of ST/AI/2017/1
	<b>UNCTAD</b>	See United Nations	See United Nations	See United Nations	See United Nations
	<b>UNEP</b>	See United Nations	See United Nations	See United Nations	See United Nations
	<b>UN-Habitat</b>	See United Nations	See United Nations	See United Nations	See United Nations
	<b>UNODC</b>	See United Nations	See United Nations	See United Nations	See United Nations
<b>Funds and programmes</b>	<b>UNDP</b>	Yes  As per paras. 20–25 of the UNDP Investigation Guidelines, 30 November 2018 (updated in August 2019)	Yes  Office of Audit and Investigations, as per para. 20 of the UNDP Investigation Guidelines	Yes  Office of Audit and Investigations, as per para. 35 of the Investigation Guidelines	Yes  Office of Audit and Investigations, as per para. 35 of the Investigation Guidelines
	<b>UNFPA</b>	Yes  As per paras. 47–49 of the Policy against Fraudulent and other Proscribed Practices, October 2018	Yes  Office of Audit and Investigation Services, as per para. 48 of the Oversight Policy	Yes  As per para. 22 of the Charter and para. 9.2 (b) and (c) of the UNFPA Disciplinary Framework, October 2018	Yes  Office of Audit and Investigation Services, as per para. 9.2 (b) and (c) of the UNFPA Disciplinary Framework
	<b>UNHCR</b>	Yes  As per paras. 13 and 20 of the Administrative Instruction on Conducting Investigations in UNHCR, 9 December 2019	Yes  The Inspector General's Office, as per paras. 13 and 32 of the Administrative Instruction on Conducting Investigations in UNHCR, 9 December 2019	Yes  The Inspector General's Office, as per paras. 46–47 of the Administrative Instruction on Conducting Investigations in UNHCR, 9 December 2019	Yes  As per para. 48 of the Administrative Instruction on Conducting Investigations in UNHCR, 9 December 2019
	<b>UNICEF</b>	Yes  As per paras. 5.10–5.11 of the Executive Directive on the prohibition of discrimination, harassment, sexual harassment and abuse of authority, 9 March 2020, and paras. 3.1–3.3 of the Policy Prohibiting and Combating Fraud and Corruption, CF/EXD/2013-008, 29 August 2013	Yes  Office of Internal Audit and Investigations, as per para. 9 (i) of the Charter, para. 5.1 of the Executive Directive on the prohibition of discrimination, harassment, sexual harassment and abuse of authority, and para. 3.1 of the Policy Prohibiting and Combating Fraud and Corruption	Yes  Office of Internal Audit and Investigations, as per para. 5.13 of the Executive Directive on the prohibition of discrimination, harassment, sexual harassment and abuse of authority and para. 3.7 of the Policy Prohibiting and Combating Fraud and Corruption	Yes  Office of Internal Audit and Investigations, as per para. 10 of the Charter, paras. 5.15–5.16 of the Executive Directive on the prohibition of discrimination, harassment, sexual harassment and abuse of authority, and paras. 3.7–3.8 of the Policy Prohibiting and Combating Fraud and Corruption

	Organization	Multiple channels for reporting alleged misconduct	All reports forwarded to a central intake mechanism	Centralized preliminary assessment of reports	Centralized decision-making on whether to conduct an investigation
	<b>UNOPS</b>	Yes	No	No	No  As per sect. 3 of Operational Instruction Ref. OI.IAIG.2018.01: Investigations and Measures Relating to Misconduct Allegations against UNOPS Personnel, 15 March 2018
	<b>UNRWA</b>	Yes	Yes Department of Internal Oversight Services, as per paras. 14–15 of General Staff Circular No. 5/2007 on allegations and complaints procedures and protection against retaliation for reporting misconduct and cooperating with audits or investigations, December 2007	No Intake committees, as per para. 10 of the UNRWA Investigation Policy	No As per para. 7 of the UNRWA Investigation Policy
	<b>UN-Women</b>	Yes	Yes OIOS, as per para. 25 of the UN-Women Framework for Addressing Non-Compliance with United Nations Standards of Conduct, 1 January 2018, and para. 5.13 of the UN-Women Harassment, Sexual Harassment, Discrimination and Abuse of Authority Policy, 31 August 2019	Yes OIOS, as per para. 29 of the UN-Women Framework for Addressing Non-Compliance with United Nations Standards of Conduct	Yes OIOS, as per para. 29 of the UN-Women Framework for Addressing Non-Compliance with United Nations Standards of Conduct, 1 January 2018, and para. 5.13 of the UN-Women Harassment, Sexual Harassment, Discrimination and Abuse of Authority Policy, 31 August 2019
	<b>WFP</b>	Yes As per paras. 23–24 of the WFP Investigation Guidelines, November 2016	Yes Office of Inspections and Investigations, as per para. 30 of the WFP Office of Inspections and Investigations Investigation Guidelines	Yes Office of Inspections and Investigations, as per paras. 26–27 of the revised Charter of the Office of the Inspector General and para. 31 of the WFP Office of Inspections and Investigations Investigation Guidelines	Yes Office of Inspections and Investigations, as per para. 33 of the WFP Office of Inspections and Investigations Investigation Guidelines
<b>Other United Nations bodies or entities</b>	<b>ITC</b>	See United Nations	See United Nations	See United Nations	See United Nations
	<b>UNAIDS</b>	See WHO	See WHO	See WHO	See WHO
<b>Specialized agencies and IAEA</b>	<b>FAO</b>	Yes Para. 17 of the Policy against Fraud and other Corrupt Practices, 12 March 2015, and para. 16 of Administrative Circular No. 2017/03, Revised Guidelines for Internal Administrative Investigations by the Office of the Inspector General, 15 February 2017	Yes Office of the Inspector General, as per para. 17 of Administrative Circular No. 2017/03, Revised Guidelines for Internal Administrative Investigations by the Office of the Inspector General	Yes Office of the Inspector General, as per para. 28 of the Policy against Fraud and other Corrupt Practices, 12 March 2015, and para. 21 of Administrative Circular No. 2017/03, Revised Guidelines for Internal Administrative Investigations by the Office of the Inspector General, 15 February 2017	Yes Office of the Inspector General, as per para. 28 of the Policy against Fraud and other Corrupt Practices, 12 March 2015, and para. 28 of Administrative Circular No. 2017/03, Revised Guidelines for Internal Administrative Investigations by the Office of the Inspector General, 15 February 2017

	<i>Organization</i>	<i>Multiple channels for reporting alleged misconduct</i>	<i>All reports forwarded to a central intake mechanism</i>	<i>Centralized preliminary assessment of reports</i>	<i>Centralized decision-making on whether to conduct an investigation</i>
	<b>IAEA</b>	Yes  As per paras. 11–13 of the IAEA Whistle-blower Policy, April 2016, and the Procedures to be Followed in the Event of Reported Misconduct, 11 November 2019	Yes  IAEA Office of Internal Oversight Services	Yes  IAEA Office of Internal Oversight Services, as per para. 12 of the IAEA Office of Internal Oversight Services Procedures for the Investigation of Staff Members, 2 June 2011	Yes  IAEA Office of Internal Oversight Services, as per para. 15 of the IAEA Office of Internal Oversight Services Procedures for the Investigation of Staff Members, 2 June 2011
	<b>ICAO</b>	Yes  As per para. 46 of the Framework on Ethics, annex I of the ICAO Service Code, 17 June 2020	Yes  Investigative entity (OIOS), as per para. 46 of the Framework on Ethics, annex I of the ICAO Service Code	Yes  Investigative entity (OIOS), as per para. 50 of the Framework on Ethics, annex I of the ICAO Service Code	Yes  Investigative entity (OIOS), as per para. 51 of the Framework on Ethics, annex I of the ICAO Service Code
	<b>ILO</b>	Yes  As per sect. 5.2 of the Office of Internal Audit and Oversight Standard Operating Procedure Investigations, July 2018	No  Given the distribution of responsibilities for investigations between the Office of Internal Audit and Oversight, human resources management, the Treasurer and the Committee on Accountability	No  Given the distribution of responsibilities for investigations between the Office of Internal Audit and Oversight, human resources management, the Treasurer and the Committee on Accountability	No  Given the distribution of responsibilities for investigations between the Office of Internal Audit and Oversight, human resources management, the Treasurer and the Committee on Accountability
	<b>IMO</b>	Yes	No  Given the distribution of responsibilities for investigations between the Internal Oversight Services and human resources management	No  Given the distribution of responsibilities for investigations between the Internal Oversight Services and human resources management	No  Given the distribution of responsibilities for investigations between the Internal Oversight Services and human resources management
	<b>ITU</b>	Yes	No  Given the distribution of responsibility for intake and preliminary assessment between the Ethics Officer and the Secretary-General of ITU	No  Given the distribution of responsibility for preliminary assessment between the Ethics Officer and the Secretary-General of ITU	Yes  Exclusively by the Secretary-General of ITU
	<b>UNESCO</b>	Yes	Yes  The Internal Oversight Service, as per para. 13 of UNESCO Administrative Circular AC/HR/71, 19 June 2019; sect. 2.1.1. of the Internal Oversight Service Investigation Guidelines, June 2019; para. 14 of AC/HR/70, 19 June 2019; and sect. 11.3, para. 2, of the Investigation and Disciplinary Proceedings in annex I of the Human Resources Manual, 19 June 2019	Yes  The Internal Oversight Service, as per paras. 6 (a) and 15 of UNESCO Administrative Circular AC/HR/71; sect. 2.1.2. of the Internal Oversight Service Investigation Guidelines; and para. 36 of AC/HR/70	Yes  The Internal Oversight Service, as per paras. 16–17 of UNESCO Administrative Circular AC/HR/71; sect. 2.1.2. of the Internal Oversight Service Investigation Guidelines; and para. 38 of AC/HR/70
	<b>UNIDO</b>	Yes  As per para. 31 of the Internal Oversight Services Investigation Guidelines, 16 January 2012	Yes  Internal Oversight Services, as per para. 34 of the Internal Oversight Services Investigation Guidelines	Yes  Internal Oversight Services, as per paras. 35–36 of the Internal Oversight Services Investigation Guidelines	Yes  Director of the Office of Evaluation and Internal Oversight, as per para. 38 of the Internal Oversight Services Investigation Guidelines

	<i>Organization</i>	<i>Multiple channels for reporting alleged misconduct</i>	<i>All reports forwarded to a central intake mechanism</i>	<i>Centralized preliminary assessment of reports</i>	<i>Centralized decision-making on whether to conduct an investigation</i>
	<b>UNWTO</b>	Yes  As per para. 6.1 of Circular NS/768 on protection against retaliation for reporting misconduct or cooperating with duly authorized fact-finding activities, 14 June 2013	No	No	Yes  Exclusively by the Secretary-General of UNWTO  Information provided by the organization
	<b>UPU</b>	Yes	No  As outlined in paras. 6.12 and 6.13 of Administrative Instruction 34/REV1, 15 November 2017; and paras. 10 and 13 of Administrative Instruction 35/REV1, 15 November 2017	No  As outlined in para. 6.16 of Administrative Instruction 34/REV1	Yes  Director-General of UPU, on the basis of sect. I of the UPU Charter of Internal Auditing
	<b>WHO</b>	Yes  As per paras. 121–127 of the Code of Ethics and Professional Conduct, April 2017  Para. 16 of the WHO policy and procedures on sexual exploitation and abuse prevention and response, March 2017  Paras. 35–36 of the WHO policy and procedures on whistle-blowing and protection against retaliation, 2015	No	No	No
	<b>WIPO</b>	Yes  As per paras. 10 and 13–14 of the Investigation Policy, 28 February 2017	No	No	No
	<b>WMO</b>	Yes  As per chap. 11, para. 11.C.6.2 of the WMO Ethics Framework, July 2013	No	No	No

*Note:* This information is based on the respective legal frameworks, policies and procedures of the various organizations.

<sup>a</sup> As set out in ST/SGB/2015/3.



## Annex VIII

### Investigation-related timelines and number of cases per investigator

	Organization	Timeline for acknowledging receipt	Mandatory timeline for completion	Targeted timelines for full investigation	Average time for investigation	Cases per investigator in 2018
<b>United Nations Secretariat and its departments and offices<sup>d</sup></b>	<b>United Nations</b>	No	No	Yes  For sexual exploitation and abuse: six months  For prohibited conduct (including sexual harassment): three months  For retaliation: 120 days  For investigative panels: three months to provide their investigation report from the date the complaint is filed on the basis of ST/SGB/2008/5 (note: no time limit foreseen in ST/AI/2019/8)	11 months (from date of receipt to the issuance of a report)	5
	<b>UNCTAD</b>	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	<b>UNEP</b>	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	<b>UN-Habitat</b>	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	<b>UNODC</b>	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
<b>Funds and programmes</b>	<b>UNDP</b>	Yes  The targeted timeline for acknowledging the receipt of allegations is within 48 hours	No  Except for retaliation investigations, which are to be completed within 120 days	Yes  As per para. 85 of the UNDP Legal Framework, the completion of the investigation should not normally exceed 270 working days  As per the Office of Audit and Investigations internal key performance indicators, investigations should be completed within nine months, where possible. Investigations of sexual exploitation and abuse or sexual harassment should be completed within six months.	10 months (average for all cases between 1 January 2013 and 29 November 2018)	15
	<b>UNFPA</b>	Yes  48-hour target	No	Yes  Six months	Six months on average for cases concluded in 2018	23
	<b>UNHCR</b>	Yes  Five days	No	Yes  Six months	6.5 months in 2019	12–14
	<b>UNICEF</b>	Yes  48 hours	No	Yes  Nine months	180 days	20

	Organization	Timeline for acknowledging receipt	Mandatory timeline for completion	Targeted timelines for full investigation	Average time for investigation	Cases per investigator in 2018
	<b>UNOPS</b>	Yes  One week, except for anonymous complaints	Yes  Retaliation investigations to be completed within 120 days of referral, as per OLEthics. 2018.01	Yes  As per standard operating procedure No. 15, sexual exploitation and abuse investigations are to be completed within six months. All other cases are to be completed within one year	4.8 months in 2017	8
	<b>UNRWA</b>	No	Yes  Only for retaliation cases, which should be investigated within 45 days after the ethics office assesses the case as retaliation	No	For cases investigated by the Department of Internal Oversight Services, 6 months  For the decentralized cases (not investigated by the Department of Internal Oversight Services), 12 months	4 (Department of Internal Oversight Services)
	<b>UN-Women</b>	Serviced by OIOS	Serviced by OIOS	Serviced by OIOS	Serviced by OIOS	Serviced by OIOS
	<b>WFP</b>	Yes  Within one week of receipt of the complaint	No	Yes  Within six months from the opening of the investigation	Six to eight months	9–12
<b>Other United Nations bodies or entities</b>	<b>ITC</b>	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	<b>UNAIDS</b>	Serviced by the WHO Office of Internal Oversight Services	Serviced by the WHO Office of Internal Oversight Services	Serviced by the WHO Office of Internal Oversight Services	Serviced by the WHO Office of Internal Oversight Services	Serviced by the WHO Office of Internal Oversight Services
<b>Specialized agencies and IAEA</b>	<b>FAO</b>	Yes  Timeline depends on the policy pertinent to the alleged unsatisfactory conduct	No	Yes  120 working days, unless a shorter deadline is established in the policy pertinent to the alleged unsatisfactory conduct  Timeline can be extended for just cause  Investigations into cases of harassment, sexual harassment and abuse of authority are to be completed within 30 working days  Timeline can be extended for just cause	160 calendar days from the receipt of the complaint	24
	<b>IAEA</b>	No	No	Yes  Regarding retaliation cases, the IAEA whistle-blower policy postulates that the Director of OIOS “will seek to complete the investigation and submit a report within 120 working days”	No information provided	4–8

	Organization	Timeline for acknowledging receipt	Mandatory timeline for completion	Targeted timelines for full investigation	Average time for investigation	Cases per investigator in 2018
	<b>ICAO</b> (until June 2020)	Yes  Prompt acknowledgement of all incoming allegations, as per Personnel Instruction PI/1/6	No	Yes  16 calendar days from receipt of the terms of reference, as per para. 1.15 of PI/1/6  30 calendar days from the opening of the investigation in retaliation cases, as per para. 2.7 of PI/1/6	No information provided	-
	<b>ILO</b>	No	No  Except for investigations into retaliation, which have a target of 120 days	No	No Information provided	80
	<b>IMO</b>	No	Yes  90 days for retaliation cases and three months for investigations regarding harassment	Yes  Three months	Three to six months	Less than a few cases per year
	<b>ITU</b>	Yes  45 days for complaints of retaliation, as per para. 4.3 of S.O. 11/04	No	Timeline to be determined by the Commission of Inquiry for investigations into harassment and abuse of authority, as per para. 21 of S.O. 05/05  120 days for investigations of retaliation, as per para. 4.5 of S.O. 11/04	Two to four months	Very limited number, sometimes zero in one year
	<b>UNESCO</b>	Yes  10 working days, as per sect. 2.1.1 of the UNESCO Investigation Guidelines, June 2019	No	Yes  Reasonable efforts shall be made to complete an investigation within four months at headquarters and within six months in the field, as per chap. 11, sect. 11.3, para. 7 of the Investigation and Disciplinary Proceedings, 19 June 2019	Four to six months	29
	<b>UNIDO</b>	No	No	Yes  Six months, as per para. 29 of the Internal Oversight Services Investigation Guidelines, 16 January 2012  For retaliation cases, 85 working days, unless circumstances surrounding the investigation dictate otherwise	6–9 months, sometimes 12 months	20
	<b>UNWTO</b>	No	No	No	No information provided	No information provided
	<b>UPU</b>	No	No	Yes  Three months for cases related to discrimination, abuse of authority and harassment, as per para. 6.20 of AI No. 34/Rev1, 15 November 2017  For retaliation cases, within 90 days, or in exceptional cases 120 days, as per para. 17 of AI No. 35/Rev1, 15 November 2017	No information provided	No information provided

	Organization	Timeline for acknowledging receipt	Mandatory timeline for completion	Targeted timelines for full investigation	Average time for investigation	Cases per investigator in 2018
	<b>WHO</b>	Yes  Within 10 days of receipt of the formal complaint	No	Yes  120 days for retaliation cases, as per para. 47 of the WHO whistle-blowing and protection against retaliation policy and procedures 2015  Nine months	No information provided	35
	<b>WIPO</b>	Yes  Within five working days of receipt, except for anonymous complaints, as per para. 16 of the Internal Oversight Division Investigation policy and para. 60 of the Internal Oversight Division Investigation Manual	No	Yes  Six months, unless circumstances warrant a longer period, as per para. 36 of the Internal Oversight Division Investigation Policy	192 working days (approximately 8.9 months in 2017)	5 cases in 2018
	<b>WMO</b>	No	No	No	Eight weeks	No information provided

*Note:* Information provided by the organizations.

<sup>a</sup> As set out in ST/SGB/2015/3.

## Annex IX

### Handling of allegations against the executive head

	Organization	Formal procedures to investigate allegations against the executive head	Other policies and procedures to be taken into consideration	Party or entity to whom reports of alleged misconduct are to be made	Party or entity that undertakes preliminary assessment of allegations against the executive head	Party or entity that takes the decision to initiate an investigation	Party or entity that carries out the investigation	Party or entity to whom the final report is submitted and who takes a decision on possible action	Provisions for possible action by the legislative body after the investigation report has been submitted
United Nations Secretariat and its departments and offices <sup>a</sup>	United Nations	No	Charter of the United Nations  Sect. 20, art. 5 of the Convention on the Privileges and Immunities of the United Nations	-	-	-	-	-	-
	UNCTAD	Yes  United Nations Staff Regulations and Rules  ST/AI/2017/1 ST/SGB/2017/2/Rev.1	Appointment letter	Secretary-General of the United Nations as the responsible official or OIOS	Secretary-General of the United Nations as the responsible official or OIOS	Secretary-General of the United Nations as the responsible official or OIOS	OIOS or an investigating entity other than OIOS	Secretary-General of the United Nations as the responsible official and OIOS for investigation reports by an investigative entity other than OIOS	No  Authority of the Secretary-General of the United Nations
	UNEP	Yes  United Nations Staff Regulations and Rules  ST/AI/2017/1 ST/SGB/2017/2/Rev.1	Appointment letter	Secretary-General of the United Nations as the responsible official or OIOS	Secretary-General of the United Nations as the responsible official or OIOS	Secretary-General of the United Nations as the responsible official or OIOS	OIOS or an investigating entity other than OIOS	Secretary-General of the United Nations as the responsible official and OIOS for investigation reports by an investigative entity other than OIOS	No  Authority of the Secretary-General of the United Nations
	UN-Habitat	Yes  United Nations Staff Regulations and Rules  ST/AI/2017/1 ST/SGB/2017/2/Rev.1	Appointment letter	Secretary-General of the United Nations as the responsible official or OIOS	Secretary-General of the United Nations as the responsible official or OIOS	Secretary-General of the United Nations as the responsible official or OIOS	OIOS or an investigating entity other than OIOS	Secretary-General of the United Nations as the responsible official and OIOS for investigation reports by an investigative entity other than OIOS	No  Authority of the Secretary-General of the United Nations
	UNODC	Yes  United Nations Staff Regulations and Rules  ST/AI/2017/1 ST/SGB/2017/2/Rev.1	Appointment letter	Secretary-General of the United Nations as the responsible official or OIOS	Secretary-General of the United Nations as the responsible official or OIOS	Secretary-General of the United Nations as the responsible official or OIOS	OIOS or an investigating entity other than OIOS	Secretary-General of the United Nations as the responsible official and OIOS for investigation reports by an investigative entity other than OIOS	No  Authority of the Secretary-General of the United Nations

	Organization	Formal procedures to investigate allegations against the executive head	Other policies and procedures to be taken into consideration	Party or entity to whom reports of alleged misconduct are to be made	Party or entity that undertakes preliminary assessment of allegations against the executive head	Party or entity that takes the decision to initiate an investigation	Party or entity that carries out the investigation	Party or entity to whom the final report is submitted and who takes a decision on possible action	Provisions for possible action by the legislative body after the investigation report has been submitted
<b>Funds and programmes</b>	<b>UNDP</b>	Yes United Nations Staff Regulations and Rules ST/AI/2017/1 ST/SGB/2017/2/Rev.1  Investigations of Allegations of Misconduct against UNDP Senior Management and the Office of Audit and Investigations Personnel (UNDP, Office of Audit and Investigations, standard operating procedure No. 692), 23 October 2017	Appointment letter	Secretary-General of the United Nations as the responsible official, or OIOS, or the Director or Deputy Director of the UNDP Office of Audit and Investigations (on the basis of sects. 6.1–6.2 of the UNDP Investigation Guidelines)	Secretary-General of the United Nations as the responsible official, or OIOS, or the Director of the UNDP Office of Audit and Investigations, on the basis of para. 2 of standard operating procedure No. 692	Secretary-General of the United Nations as the responsible official, or OIOS, or the Director of the UNDP Office of Audit and Investigations, on the basis of para. 2 of standard operating procedure No. 692	OIOS, or an investigating entity other than OIOS, or the oversight office of another United Nations agency or international organization appointed by the Director of the Office of Internal Audit following consultations with the Chair of the Audit and Evaluation Advisory Committee, as outlined in para. 5 of standard operating procedure No. 692	Secretary-General of the United Nations as the responsible official and OIOS for investigation reports by an investigative entity other than OIOS, or the Director of the Office of Internal Audit, who will consult the Chair of the Audit and Evaluation Advisory Committee and the Director of the UNDP legal office on the way forward, on the basis of para. 9 (iii) of standard operating procedure No. 692	No  Authority of the Secretary-General of the United Nations
	<b>UNFPA</b>	Yes United Nations Staff Regulations and Rules ST/AI/2017/1 ST/SGB/2017/2/Rev.1	Appointment letter	Secretary-General of the United Nations as the responsible official or OIOS	Secretary-General of the United Nations as the responsible official or OIOS	Secretary-General of the United Nations as the responsible official or OIOS	OIOS or an investigating entity other than OIOS	Secretary-General of the United Nations as the responsible official and OIOS for investigation reports by an investigative entity other than OIOS	No  Authority of the Secretary-General of the United Nations
	<b>UNHCR</b>	Yes United Nations Staff Regulations and Rules ST/AI/2017/1 ST/SGB/2017/2/Rev.1  Policy of Independent Oversight, 9 December 2019  Administrative Instruction on Conducting Investigations in UNHCR, 9 December 2019	Appointment letter  Policy of Independent Oversight, 9 December 2019	Secretary-General of the United Nations as the responsible official or OIOS	Secretary-General of the United Nations as the responsible official or OIOS	Secretary-General of the United Nations as the responsible official or OIOS	OIOS or an investigating entity other than OIOS	Secretary-General of the United Nations as the responsible official and OIOS for investigation reports by an investigative entity other than OIOS	No  Authority of the Secretary-General of the United Nations
	<b>UNICEF</b>	Yes United Nations Staff Regulations and Rules ST/AI/2017/1 ST/SGB/2017/2/Rev.1	Appointment letter	Secretary-General of the United Nations as the responsible official or OIOS	Secretary-General of the United Nations as the responsible official or OIOS	Secretary-General of the United Nations as the responsible official or OIOS	OIOS or an investigating entity other than OIOS	Secretary-General of the United Nations as the responsible official and OIOS for investigation reports by an investigative entity other than OIOS	No  Authority of the Secretary-General of the United Nations

	Organization	Formal procedures to investigate allegations against the executive head	Other policies and procedures to be taken into consideration	Party or entity to whom reports of alleged misconduct are to be made	Party or entity that undertakes preliminary assessment of allegations against the executive head	Party or entity that takes the decision to initiate an investigation	Party or entity that carries out the investigation	Party or entity to whom the final report is submitted and who takes a decision on possible action	Provisions for possible action by the legislative body after the investigation report has been submitted
	<b>UNOPS</b>	Yes United Nations Staff Regulations and Rules ST/AI/2017/1 ST/SGB/2017/2/Rev.1	Appointment letter	Secretary-General of the United Nations as the responsible official or OIOS	Secretary-General of the United Nations as the responsible official or OIOS	Secretary-General of the United Nations as the responsible official or OIOS	OIOS or an investigating entity other than OIOS	Secretary-General of the United Nations as the responsible official and OIOS for investigation reports by an investigative entity other than OIOS	No  Authority of the Secretary-General of the United Nations
	<b>UNRWA</b>	Yes United Nations Staff Regulations and Rules ST/AI/2017/1 ST/SGB/2017/2/Rev.1	Appointment letter UNRWA Investigation Policy, 29 September 2016	Secretary-General of the United Nations as the responsible official or OIOS	Secretary-General of the United Nations as the responsible official or OIOS	Secretary-General of the United Nations as the responsible official or OIOS	OIOS or an investigating entity other than OIOS	Secretary-General of the United Nations as the responsible official and OIOS for investigation reports by an investigative entity other than OIOS	No  Authority of the Secretary-General of the United Nations
	<b>UN-Women</b>	Yes United Nations Staff Regulations and Rules ST/AI/2017/1 ST/SGB/2017/2/Rev.1	Appointment letter	Secretary-General of the United Nations as the responsible official or OIOS	Secretary-General of the United Nations as the responsible official or OIOS	Secretary-General of the United Nations as the responsible official or OIOS	OIOS or an investigating entity other than OIOS	Secretary-General of the United Nations as the responsible official and OIOS for investigation reports by an investigative entity other than OIOS	No  Authority of the Secretary-General of the United Nations
	<b>WFP</b>	Yes As per para. 45 of the revised Charter of the Office of the Inspector General, November 2019	Appointment letter	Not specified	Not specified	Secretary-General of the United Nations for action and the FAO Director-General, as per para. 45 of the revised Charter of the Office of the Inspector General	Not specified	Not specified	No
<b>Other United Nations bodies or entities</b>	<b>ITC</b>	Yes United Nations Staff Regulations and Rules ST/AI/2017/1 ST/SGB/2017/2/Rev.1	Appointment letter	Secretary-General of the United Nations as the responsible official or OIOS	Secretary-General of the United Nations as the responsible official or OIOS	Secretary-General of the United Nations as the responsible official or OIOS	OIOS or an investigating entity other than OIOS	Secretary-General of the United Nations as the responsible official and OIOS for investigation reports by an investigative entity other than OIOS	No  Authority of the Secretary-General of the United Nations
	<b>UNAIDS</b>	Yes WHO Staff Regulations and WHO Staff Rules as adapted for UNAIDS	Appointment letter	Secretary-General of the United Nations as the responsible official or OIOS or the WHO Office of Internal Oversight Services	Secretary-General of the United Nations as the responsible official or OIOS or the WHO Office of Internal Oversight Services	Secretary-General of the United Nations as the responsible official	OIOS or the WHO Office of Internal Oversight Services	Secretary-General of the United Nations as the responsible official	No  Authority of the Secretary-General of the United Nations

	Organization	Formal procedures to investigate allegations against the executive head	Other policies and procedures to be taken into consideration	Party or entity to whom reports of alleged misconduct are to be made	Party or entity that undertakes preliminary assessment of allegations against the executive head	Party or entity that takes the decision to initiate an investigation	Party or entity that carries out the investigation	Party or entity to whom the final report is submitted and who takes a decision on possible action	Provisions for possible action by the legislative body after the investigation report has been submitted
<b>Specialized agencies and IAEA</b>	<b>FAO</b>	No	Relevant provisions of the appointment letter or contract of the Director-General and of the FAO Staff Regulations and Rules, where applicable	-	-	-	-	-	No
	<b>IAEA</b>	No	Relevant provisions of the appointment letter or contract and of the IAEA Staff Regulations and Rules, where applicable	-	-	-	-	-	No
	<b>ICAO</b> (until June 2020) <sup>b</sup>	Yes ICAO Framework on Ethics, annex I to the ICAO Service Code, 23 March 2018	Relevant provisions of the appointment letter or contract and of the ICAO Staff Regulations and Rules, where applicable	Not specified	ICAO Council, as outlined in para. 49.4 of the Ethics Framework	ICAO Council, as outlined in para. 49.4 of the Ethics Framework	External professional investigator, as outlined in para. 49.1 of the Ethics Framework	ICAO Council, as outlined in para. 49.4 of the Ethics Framework	No
	<b>ILO</b>	Yes Section on investigations in the ILO Office of Internal Audit and Oversight Standard Operating Procedures, July 2018	Relevant provisions of the appointment letter or contract and of the ILO Staff Regulations and Rules, where applicable	Chair of the Governing Body, either directly or via the Treasurer and Financial Comptroller, Chief Internal Auditor, or the Chair of the Independent Oversight Advisory Committee  As per para. 5.8 of the section on investigations in the ILO Office of Internal Audit and Oversight Standard Operating Procedures	Not specified	Not specified	Not specified	Not specified	No
	<b>IMO</b>	Yes Para. 5.3 of the policy and procedures on the prevention and detection of fraud and serious misconduct, contained in appendix F of the IMO Staff Rules, February 2019	Relevant provisions of the contract or appointment letter and of the IMO Staff Regulations and Rules, where applicable	Internal Oversight Services  As outlined in para. 4.1 of the policy and procedures on the prevention and detection of fraud and serious misconduct, contained in appendix F of the IMO Staff Rules	IMO Internal Oversight Services	IMO Council  As outlined in para. 5.3 of the policy and procedures on the prevention and detection of fraud and serious misconduct, contained in appendix F of the IMO Staff Rules	JIU or the investigation service of another United Nations system organization  As outlined in para. 5.3 of the policy and procedures on the prevention and detection of fraud and serious misconduct, contained in appendix F of the IMO Staff Rules	IMO Council  As outlined in para. 5.3 of the policy and procedures on the prevention and detection of fraud and serious misconduct, contained in appendix F of the IMO Staff Rules	No



	Organization	Formal procedures to investigate allegations against the executive head	Other policies and procedures to be taken into consideration	Party or entity to whom reports of alleged misconduct are to be made	Party or entity that undertakes preliminary assessment of allegations against the executive head	Party or entity that takes the decision to initiate an investigation	Party or entity that carries out the investigation	Party or entity to whom the final report is submitted and who takes a decision on possible action	Provisions for possible action by the legislative body after the investigation report has been submitted
	ITU	Yes ITU Investigation Guidelines, 2 May 2019 Policy against fraud, corruption and other proscribed practices, 2 May 2019	Relevant provisions of the appointment letter or contract and of the ITU Staff Regulations and Rules, where applicable	Ethics Office  As outlined in para. 5 of the Investigation Guidelines and in para. 17 of the policy against fraud, corruption and other proscribed practices	Chair of the Independent Management Advisory Committee or the Chair of the Council  As outlined in para. 7 of the Investigation Guidelines	Chair of the Council  As outlined in para. 7 of the Investigation Guidelines	Not specified	Not specified	No
	UNESCO	No	Relevant provisions of the appointment letter or contract and relevant provisions of the UNESCO Staff Regulations and Rules, where applicable	-	-	-	-	-	No
	UNIDO	Yes Para. 18 of the Charter of the Office of Evaluation and Internal Oversight, 26 March 2019	Relevant provisions of the appointment letter or contract and of the UNIDO Staff Regulations and Rules, where applicable, and the Constitution of UNIDO	Not specified in the Charter  Multiple channels, as outlined in sect. E2.1, para. 31 of the Investigation Guidelines, 16 January 2012; the Office of Evaluation and Internal Oversight or other relevant offices, namely human resources management for harassment cases and the Ethics Office for retaliation cases	IOS  As outlined in sect. E.2.2, paras. 35–36 of the Investigation Guidelines	Not specified  As outlined in para. 18 of the Charter: “in the case of findings of wrongdoing against the Director-General, the Office of Evaluation and Internal Oversight will consult the President of the Board and in-form the Audit Advisory Committee”	Not specified	Not specified	Yes  Art. 11 (3) of the Constitution, which states that the Director-General is subject to general or specific directives of the Conference or the Board
	UNWTO	No  According to the organization, a policy and procedures are currently being developed	Relevant provisions of the appointment letter or contract and of the UNWTO Staff Regulations and Rules, where applicable	-	-	-	-	-	No
	UPU	No	Conditions of service of the elected officials (the Director-General and the Deputy Director-General) are applied in the event of serious misconduct or a breach of the UPU Constitution and general regulations, as outlined in para. 10 of Resolution CE 1/1977	Not specified	Chair of the UPU Council, as per para. 10 of Resolution CE 1/1977	Chair of the Council of Administration after consultation with Council members, as per para. 10 of Resolution CE 1/1977	UPU Council, as per para. 10 of Resolution CE 1/1977	UPU Council, as per para. 10 of Resolution CE 1/1977	Yes  UPU Council, as per para. 10 of Resolution CE 1/1977  Two-thirds majority vote of the Council required to cancel an elected official’s contract for a serious offence

	Organization	Formal procedures to investigate allegations against the executive head	Other policies and procedures to be taken into consideration	Party or entity to whom reports of alleged misconduct are to be made	Party or entity that undertakes preliminary assessment of allegations against the executive head	Party or entity that takes the decision to initiate an investigation	Party or entity that carries out the investigation	Party or entity to whom the final report is submitted and who takes a decision on possible action	Provisions for possible action by the legislative body after the investigation report has been submitted
	<b>WHO</b>	No  According to the organization, WHO may follow the draft advice of the United Nations Representatives of Investigation Services on the modalities for the investigation of complaints of misconduct by executive heads, 29 September 2009	Relevant provisions of the appointment letter or contract and of the WHO Staff Regulations and Rules, where applicable	-	-	-	-	-	No
	<b>WIPO</b>	Yes  Para. 24 of the Internal Oversight Charter, 2 October 2018	Paras. 28 and 41–42 of the Internal Oversight Division Investigation Policy, February 2017, and the Terms of Reference of the WIPO Independent Advisory Oversight Committee, as per para. B.2 (e) (ii), annex III of the WIPO Financial Regulations and Rules, 14 October 2015	Director of the Internal Oversight Division, as per para. 24 of the Internal Oversight Charter and para. 20 of the Internal Oversight Division Investigation Policy	Director of the Internal Oversight Division or an independent external investigative entity on the advice of the WIPO Independent Advisory Oversight Committee, as per para. 24 of the Internal Oversight Charter	Chairs of the WIPO General Assembly and of the Coordination Committee, as per para. 24 of the Internal Oversight Charter	Independent external investigative entity, as per para. 24 of the Internal Oversight Policy and para. 20 of the Internal Oversight Division Investigation Policy	Chairs of the WIPO General Assembly and of the Coordination Committee, to be shared with the Independent Advisory Oversight Committee, an external auditor, and the Director of the Internal Oversight Division, as per para. 40 of the Internal Oversight Charter and para. 41 of the Internal Oversight Division Investigation Policy	Yes  As per paras. 41–42 of the Internal Oversight Charter and paras. 42–43 of the Internal Oversight Division Investigation Policy  Details of decision-making not specified
	<b>WMO</b>	No	Relevant provisions of the contract of the Secretary-General of the United Nations, as per Resolution 9.8/1 (Cg-18)	Not specified	President of WMO, as per para. 5 of Resolution 9.8/1 (Cg-18)	President of WMO	Executive Council, as per para. 6 (c) of Resolution 9.8/1 (Cg-18)	Executive Council, as per para. 6 (c) of Resolution 9.8/1 (Cg-18)	Yes  As per para. 5 (c) of Resolution 9.8/1 (Cg-18)  Details of decision-making not specified

<sup>a</sup> As set out in ST/SGB/2015/3.

<sup>b</sup> The revised ICAO Framework on Ethics (of 17 June 2020) does not contain provisions pertaining to allegations of misconduct against the executive head until further decisions are taken by the ICAO Council at a subsequent session.

## Handling of allegations against the head and personnel of internal oversight offices

	Organization	Formal procedures to investigate allegations against the head and personnel of the internal oversight office	Other policies and procedures to be taken into consideration	Party or entity to whom reports of alleged misconduct are to be made	Party or entity that undertakes the preliminary assessment of allegations	Party or entity that takes the decision to initiate an investigation	Party or entity that carries out the investigation	Party or entity to whom the final report is submitted and who takes a decision on possible action
<b>United Nations Secretariat and its departments and offices<sup>a</sup></b>	<b>United Nations<sup>b</sup></b>	(a) Against the Under-Secretary-General for Internal Oversight Services: No  (b) Against OIOS personnel: Yes, ST/AI/2017/1	Standards of Conduct for the International Civil Service  United Nations Staff Regulations and Rules	(a) Against the Under-Secretary-General for Internal Oversight Services: to the Secretary-General  (b) Against OIOS Personnel: to the Under-Secretary-General for Internal Oversight Services	(a) Party to be decided by the Secretary-General  (b) Party to be decided by the Under-Secretary-General for Internal Oversight Services	(a) Party to be decided by the Secretary-General  (b) Party to be decided by the Under-Secretary-General for Internal Oversight Services	(a) Party to be decided by the Secretary-General  (b) Party to be decided by the Under-Secretary-General for Internal Oversight Services	(a) To the Secretary-General  (b) To the Under-Secretary-General for Internal Oversight Services, who may refer the case to the Assistant Secretary-General for Human Resources Management in the Department of Management Strategy, Policy and Compliance
	<b>UNCTAD</b>	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	<b>UNEP</b>	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	<b>UN-Habitat</b>	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	<b>UNODC</b>	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
<b>Funds and programmes</b>	<b>UNDP</b>	Yes  Allegations of Misconduct against UNDP Senior Management and Office of Audit and Investigations Personnel, standard operating procedure No. 692, 23 October 2017	Standards of Conduct for the International Civil Service  UNDP Code of Ethics  UNDP Staff Regulations and Rules  UNDP Office of Audit and Investigations Charter, 17 October 2017	Office of Audit and Investigations  As per para. 1 of Allegations of Misconduct against UNDP Senior Management and Office of Audit and Investigations Personnel, standard operating procedure No. 692	(a) Against the Head of Internal Oversight: Chair of the Audit and Evaluation Advisory Committee, as per para. 3 of standard operating procedure No. 692  (b) Against Office of Audit and Investigations personnel: Director of the Office of Audit and Investigations, as per para. 2 of standard operating procedure No. 692	(a) Head of the Internal Oversight Office: Chair of the Audit and Evaluation Advisory Committee, as per para. 6 of standard operating procedure No. 692  (b) Office of Audit and Investigations personnel: Director of the Office of Audit and Investigations, as per para. 5 of standard operating procedure No. 692	(a) Head of the Internal Oversight Office: oversight office of another United Nations agency or international organization referred to and appointed by the Chair of the Audit and Evaluation Advisory Committee, as per para. 6 of standard operating procedure No. 692  (b) Office of Audit and Investigations personnel: oversight office of another United Nations agency or international organization referred to and appointed by the Director of the Office of Audit and Investigations, as per para. 5 of standard operating procedure No. 692	(a) Head of the Internal Oversight Office: submitted to the Chair of the Audit and Evaluation Advisory Committee and forwarded to the UNDP Legal Office, as per para. 10 (ii) of standard operating procedure No. 692  (b) Office of Audit and Investigations personnel: submitted to the Director of the Office of Audit and Investigations and forwarded to the UNDP Legal Office when involving Office of Audit and Investigations staff members or to the Vendor Review Committee when involving individual contractors, as per para. 9 (ii) of standard operating procedure No. 692

	Organization	Formal procedures to investigate allegations against the head and personnel of the internal oversight office	Other policies and procedures to be taken into consideration	Party or entity to whom reports of alleged misconduct are to be made	Party or entity that undertakes the preliminary assessment of allegations	Party or entity that takes the decision to initiate an investigation	Party or entity that carries out the investigation	Party or entity to whom the final report is submitted and who takes a decision on possible action
	UNFPA	Yes  As per para. 54 of the Office of Audit and Investigation Services Charter, 26 January 2018	Standards of Conduct for the International Civil Service  United Nations Staff Regulations and Rules  UNFPA Disciplinary Framework, October 2018	Executive Director  as per para. 54 of the Office of Audit and Investigation Services Charter	Oversight Advisory Committee advises the Executive Director  as per para. 54 of the Office of Audit and Investigation Services Charter	Oversight Advisory Committee advises the Executive Director  as per para. 54 of the Office of Audit and Investigation Services Charter	Oversight Advisory Committee advises the Executive Director  as per para. 54 of the Office of Audit and Investigation Services Charter	Not specified
	UNHCR	Yes  as outlined in para. 26 (b) of the Policy of Independent Oversight, 9 December 2019, and the Administrative Instruction on Conducting Investigations in UNHCR, 9 December 2019	Standards of Conduct for the International Civil Service  United Nations Staff Rules and Regulations	(a) Against the Inspector General: not specified. It is understood that the Inspector General is part of the senior staff of the UNHCR Executive Office. As per para. 26 (b) of the Policy on Independent Oversight, allegations against senior staff must be referred to OIOS.  (b) Against Office of the Inspector General personnel: not specified. It is understood that para. 26 (c) of the Policy of Independent Oversight covering conflicts of interest in conducting investigations covers personnel of the Inspector General's Office. These situations shall be referred to external consultants, experts or investigative bodies, including those of the United Nations system organizations.	(a) Inspector General: not specified. It is understood that the Inspector General is part of the senior staff of the UNHCR Executive Office. As per para. 26 (b) of the Policy on Independent Oversight, allegations against senior staff must be referred to OIOS.  (b) Office of the Inspector General personnel: not specified. It is understood that para. 26 (c) of the Policy of Independent Oversight covering conflicts of interest in conducting investigations covers personnel of the Inspector General's Office. These situations shall be referred to external consultants, experts or investigative bodies, including those of the United Nations system organizations.	(a) Inspector General: not specified. It is understood that the Inspector General is part of the senior staff of the UNHCR Executive Office. As per para. 26 (b) of the Policy on Independent Oversight, allegations against senior staff must be referred to OIOS.  (b) Office of the Inspector General personnel: not specified. It is understood that para. 26 (c) of the Policy of Independent Oversight covering conflicts of interest in conducting investigations covers personnel of the Inspector General's Office. These situations shall be referred to external consultants, experts or investigative bodies, including those of the United Nations system organizations.	(a) Inspector General: not specified. It is understood that the Inspector General is part of the senior staff of the UNHCR Executive Office. As per para. 26 (b) of the Policy on Independent Oversight, allegations against senior staff must be referred to OIOS.  (b) Office of the Inspector General personnel: not specified. It is understood that para. 26 (c) of the Policy of Independent Oversight covering conflicts of interest in conducting investigations covers personnel of the Inspector General's Office. These situations shall be referred to external consultants, experts or investigative bodies, including those of the United Nations system organizations.	Not specified
	UNICEF	No	Standards of Conduct for the International Civil Service  United Nations Staff Regulations and Rules	Information provided by the organization:  Executive Director	-	Information provided by the organization:  Executive Director	Information provided by the organization:  Decision to be made by the Executive Director	Information provided by organization:  Executive Director

	Organization	Formal procedures to investigate allegations against the head and personnel of the internal oversight office	Other policies and procedures to be taken into consideration	Party or entity to whom reports of alleged misconduct are to be made	Party or entity that undertakes the preliminary assessment of allegations	Party or entity that takes the decision to initiate an investigation	Party or entity that carries out the investigation	Party or entity to whom the final report is submitted and who takes a decision on possible action
	UNOPS	Yes UNOPS Internal Audit and Investigations Charter	Standards of Conduct for the International Civil Service United Nations Staff Regulations and Rules	Not specified Information provided by the organization: Executive Director	Not specified	Not specified Information provided by the organization: Executive Director in consultation with the General Counsel	Allegations of misconduct against Internal Audit and Investigations Group personnel shall not be investigated by the Group, as per para. 6.2 of the UNOPS Internal Audit and Investigations Charter Information provided by the organization: An appropriate investigative body selected by the Executive Director in consultation with the General Counsel	Not specified Information provided by the organization: Executive Director and the General Counsel and, if the allegations are substantiated, the Audit Advisory Committee, which may advise on actions to be taken
	UNRWA	Yes As per paras. 32–33 of the UNRWA Investigation Policy, 29 September 2016	Standards of Conduct for the International Civil Service United Nations Staff Regulations and Rules	(a) Director of the Department of Internal Oversight Services: Commissioner-General, who shall inform the Advisory Committee on Internal Oversight and seek its advice on how to proceed, as outlined in para. 33 of the UNRWA Investigation Policy. (b) Personnel of the Department of Internal Oversight Services: the Director of the Department shall conduct or commission a preliminary assessment and seek the advice of the Advisory Committee on Internal Oversight on how to proceed further, as per para. 32 of the UNRWA Investigation Policy.	(a) Director of the Department of Internal Oversight Services: Commissioner-General, who shall inform the Advisory Committee on Internal Oversight and seek its advice on how to proceed, as outlined in para. 33 of the UNRWA Investigation Policy. (b) Personnel of the Department of Internal Oversight Services: the Director of the Department shall conduct or commission a preliminary assessment and seek the advice of the Advisory Committee on Internal Oversight on how to proceed further, as per para. 32 of the UNRWA Investigation Policy.	Not specified Information provided by the organization: Commissioner-General	Not specified Information provided by the organization: OIOS or an external investigative entity	Not specified Information provided by the organization: Commissioner-General
	UN-Women	Not applicable, as the UN-Women internal oversight office has no mandate for investigations (they are outsourced to OIOS) As per para. 18 of the Charter of the Independent Evaluation and Audit Services of UN-Women, 7 February 2018	Standards of Conduct for the International Civil Service United Nations Staff Regulations and Rules	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations

	Organization	Formal procedures to investigate allegations against the head and personnel of the internal oversight office	Other policies and procedures to be taken into consideration	Party or entity to whom reports of alleged misconduct are to be made	Party or entity that undertakes the preliminary assessment of allegations	Party or entity that takes the decision to initiate an investigation	Party or entity that carries out the investigation	Party or entity to whom the final report is submitted and who takes a decision on possible action
	<b>WFP</b>	Yes  As per para. 44 of the Revised Charter of the Office of the Inspector General, November 2019	WFP Code of Conduct  FAO and WFP Staff Rules and Regulations	Not specified	Oversight office of another United Nations entity or an appropriate external investigative body appointed by the Executive Director  As per para. 44 of the Revised Charter of the Office of the Inspector General, November 2019	Not specified	Oversight office of another United Nations entity or an appropriate external investigative body  As per para. 44 of the Revised Charter of the Office of the Inspector General	Executive Director  As per para. 44 of the Revised Charter of the Office of the Inspector General
<b>Other United Nations bodies or entities</b>	<b>ITC</b>	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	<b>UNAIDS</b>	See WHO	See WHO	See WHO	See WHO	See WHO	See WHO	See WHO
<b>Specialized agencies and IAEA</b>	<b>FAO</b>	Yes  FAO Guidelines for Internal Administrative Investigations by the Office of the Inspector General, December 2016	Standards of Conduct for the International Civil Service  FAO Staff Rules and Regulations	Director-General  (a) Allegations against the Inspector General: to the Director-General  (b) Allegations against Office of the Inspector General personnel: to the Inspector General  As per para. 18 of the FAO Guidelines for Internal Administrative Investigations by the Office of the Inspector General, December 2016	(a) Inspector General: FAO Audit Committee  (b) Office of the Inspector General personnel: Inspector General  As per para. 18 of the FAO Guidelines for Internal Administrative Investigations by the Office of the Inspector General	(a) Inspector General: by the Director-General in consultation with the Chair of the Audit Committee  (b) Office of the Inspector General personnel: Inspector General  As per para. 18 of the FAO Guidelines for Internal Administrative Investigations by the Office of the Inspector General	(a) Inspector General: Investigation office of another United Nations body or other multilateral organization or an independent consultant, as identified by the Director-General in consultation with the Chair of the Audit Committee  (b) Office of the Inspector General personnel: Investigation office of another United Nations body or other multilateral organization or an independent consultant  As per para. 18 of the FAO Guidelines for Internal Administrative Investigations by the Office of the Inspector General	(a) Inspector General: to the Director-General, with a copy to be provided to the Chair of the Audit Committee  (b) Office of the Inspector General personnel: Inspector General  As per para. 18 of the FAO Guidelines for Internal Administrative Investigations by the Office of the Inspector General
	<b>IAEA</b>	No	Standards of Conduct for the International Civil Service  IAEA Staff Regulation and Rules	-	-	-	-	-
	<b>ICAO</b>	Not applicable, as the ICAO internal oversight office has no mandate for investigations	Standards of Conduct for the International Civil Service  ICAO Staff Regulations and Rules	-	-	-	-	-

	Organization	Formal procedures to investigate allegations against the head and personnel of the internal oversight office	Other policies and procedures to be taken into consideration	Party or entity to whom reports of alleged misconduct are to be made	Party or entity that undertakes the preliminary assessment of allegations	Party or entity that takes the decision to initiate an investigation	Party or entity that carries out the investigation	Party or entity to whom the final report is submitted and who takes a decision on possible action
	<b>ILO</b>	Yes ILO Office of Internal Audit and Oversight standard operating procedure for investigations, July 2018	Standards of Conduct for the International Civil Service ILO Staff Regulations and Rules	(a) Head of the Internal Oversight Office: to the Director-General, who will inform the Chair of the Governing Body and the Chair of the Independent Oversight and Audit Committee and will make the appropriate recommendations on how to deal with the allegations  As per para. 52 of the ILO Office of Internal Audit and Oversight standard operating procedure on investigations  (b) Personnel of Internal Oversight: to the Chief Internal Auditor, who will inform the Director-General, who will make the appropriate recommendations on how to deal with the allegations  As per para. 51 of the ILO Office of Internal Audit and Oversight standard operating procedure on investigations	(a) Head of the Internal Oversight Office: Director-General  As per para. 52 of the ILO Office of Internal Audit and Oversight standard operating procedure for investigations  (b) Personnel of the Internal Oversight Office: Director-General  As per para. 51 of the ILO Office of Internal Audit and Oversight standard operating procedure for investigations	(a) Head of the Internal Oversight Office: Director-General  As per para. 52 of the ILO Office of Internal Audit and Oversight standard operating procedure for investigations  (b) Personnel of the Internal Oversight Office: Director-General  As per para. 51 of the ILO Office of Internal Audit and Oversight standard operating procedure for investigations	Not specified	Not specified
	<b>IMO</b>	Yes IMO Policy and Procedures on the Prevention and Detection of Fraud and Serious Misconduct, appendix F, Staff Rules	Standards of Conduct for the International Civil Service IMO Staff Regulations and Rules	Not specified	Not specified	Directors of the Administrative or the Legal Affairs and External Relations Divisions to assume the responsibility assigned to the Internal Oversight Services under this section in cases where a staff member of the Services is the subject of the investigation  As per para. 5.4 of the IMO Policy and Procedures on the Prevention and Detection of Fraud and Serious Misconduct, appendix F, Staff Rules  Information provided by the organization: Secretary-General	Not specified	Not specified  Information provided by the organization: Secretary-General

	<i>Organization</i>	<i>Formal procedures to investigate allegations against the head and personnel of the internal oversight office</i>	<i>Other policies and procedures to be taken into consideration</i>	<i>Party or entity to whom reports of alleged misconduct are to be made</i>	<i>Party or entity that undertakes the preliminary assessment of allegations</i>	<i>Party or entity that takes the decision to initiate an investigation</i>	<i>Party or entity that carries out the investigation</i>	<i>Party or entity to whom the final report is submitted and who takes a decision on possible action</i>
	<b>ITU</b>	No	Standards of Conduct for the International Civil Service  ITU Staff Regulations and Rules	Information provided by the organization: Human Resources Management Department	Information provided by the organization: Human Resources Management Department	Information provided by the organization:  ITU Secretary-General	Information provided by the organization:  An external investigator to be recruited for that purpose	Information provided by the organization:  ITU Secretary-General
	<b>UNESCO</b>	Yes  Provisions on cases involving the Internal Oversight Service, the Office of the Director of the Bureau of Human Resources Management, and the Assistant Director-General for Administration and Management contained in chap. 11.3, sect. H, para. 26 of the Human Resources Manual, 19 June 2019	Standards of Conduct for the International Civil Service  UNESCO Staff Regulations and Rules	Yes  Deputy Director-General for allegations against an employee of the Internal Oversight Service, including the Director of the Service, as per the provisions on cases involving the Internal Oversight Service, the Office of the Director of the Bureau of Human Resources Management, and the Assistant Director-General for Administration and Management contained in chap. 11.3, sect. H, para. 26 of the Human Resources Manual, 19 June 2019	Yes  Deputy Director-General for allegations against an employee of the Internal Oversight Service, including the Director of the Service, as per the provisions on cases involving the Internal Oversight Service, the Office of the Director of the Bureau of Human Resources Management, and the Assistant Director-General for Administration and Management contained in chap. 11.3, sect. H, para. 26 of the Human Resources Manual, 19 June 2019	Yes  Deputy Director-General for allegations against an employee of the Internal Oversight Service, including the Director of the Service, as per the provisions on cases involving the Internal Oversight Service, the Office of the Director of the Bureau of Human Resources Management, and the Assistant Director-General for Administration and Management contained in chap. 11.3, sect. H, para. 26 of the Human Resources Manual, 19 June 2019	Not specified	Deputy Director-General and the Administration  As per the provisions on cases involving the Internal Oversight Service, the Office of the Director of the Bureau of Human Resources Management, and the Assistant Director-General for Administration and Management contained in chap. 11.3, sect. H, para. 26 of the Human Resources Manual, 19 June 2019
	<b>UNIDO</b>	Yes  Charter of the UNIDO Office of Evaluation and Internal Oversight, 26 March 2019	Standards of Conduct for the International Civil Service  UNIDO Staff Regulations and Rules	Not specified	Not specified	Director-General  As per para. 17 of the Charter of the UNIDO Office of Evaluation and Internal Oversight, 26 March 2019	Not specified	Not specified
	<b>UNWTO</b>	- <sup>c</sup>						
	<b>UPU</b>	- <sup>d</sup>						
	<b>WHO</b>	Yes  WHO Office of Internal Oversight Services Charter, March 2019	Standards of Conduct for the International Civil Service  WHO Staff Regulations and Rules  WHO Code of Ethics	Not specified	Not specified	Director-General, who may seek advice from the Independent Expert Oversight Advisory Committee  As per para. 22 of the WHO Office of Internal Oversight Services Charter, March 2019	Not specified  Information provided by the organization:  External investigation body	Not specified



	Organization	Formal procedures to investigate allegations against the head and personnel of the internal oversight office	Other policies and procedures to be taken into consideration	Party or entity to whom reports of alleged misconduct are to be made	Party or entity that undertakes the preliminary assessment of allegations	Party or entity that takes the decision to initiate an investigation	Party or entity that carries out the investigation	Party or entity to whom the final report is submitted and who takes a decision on possible action
	<b>WIPO</b>	Yes WIPO Internal Oversight Charter, annex I, WIPO Financial Regulations and Rules, 2 October 2018	Standards of Conduct of the International Civil Service  WIPO Staff Regulations and Rules	(a) Director of the Internal Oversight Division: Director-General  As per para. 22 of the WIPO Internal Oversight Charter, annex I, WIPO Financial Regulations and Rules, 2 October 2018  (b) Internal Oversight Division staff: Director of the Internal Oversight Division  As per para. 21 of the WIPO Internal Oversight Charter, annex I, WIPO Financial Regulations and Rules, 2 October 2018	(a) Director of the Internal Oversight Division: the Independent Advisory Oversight Committee shall conduct or arrange for a preliminary evaluation  As per para. 22 of the WIPO Internal Oversight Charter, annex I, WIPO Financial Regulations and Rules, 2 October 2018  (b) Internal Oversight Division staff: the Director of the Internal Oversight Division shall seek the advice of the Independent Advisory Oversight Committee on how to proceed  As per para. 21 of the WIPO Internal Oversight Charter, annex I, WIPO Financial Regulations and Rules, 2 October 2018	(a) Director of the Internal Oversight Division: Director-General and the Chair of the Coordination Committee, on the basis of the recommendation of the Independent Advisory Oversight Committee, including proposed terms of reference for the investigation and a suitable investigative entity  As per para. 22 of the WIPO Internal Oversight Charter, annex I, WIPO Financial Regulations and Rules, 2 October 2018  (b) Internal Oversight Division staff: Not specified	(a) Director of the Internal Oversight Division: A suitable investigative entity recommended by the Independent Advisory Oversight Committee  As per para. 22 of the WIPO Internal Oversight Charter, annex I, WIPO Financial Regulations and Rules, 2 October 2018  (b) Internal Oversight Division staff: Not specified	(a) Director of the Internal Oversight Division: Director-General, with copies to be submitted to the Chairs of the General Assembly and of the Coordination Committee, the Independent Advisory Oversight Committee and external auditors  As per para. 40 of the WIPO Internal Oversight Division Investigation Policy, 28 February 2017  (b) Internal Oversight Division staff: Not specified
	<b>WMO</b>	No	Standards of Conduct for the International Civil Service  WMO Code of Ethics  WMO Staff Regulation and Rules					

<sup>a</sup> As set out in ST/SGB/2015/3.

<sup>b</sup> Information provided by the organization in its response to the JIU questionnaire.

<sup>c</sup> UNWTO has no internal oversight office.

<sup>d</sup> UPU has no internal oversight office.

## Annex XI, part I

## Resourcing of the investigation function (as at 31 December 2017)

	Organization	Total revenue as per audited financial statements for 2017 (millions)	Total revenue as per audited financial statements for 2017 (recalculated in millions of US dollars) <sup>2</sup>	Internal oversight office budget for 2017 (millions) <sup>3</sup>	Internal oversight office budget for 2017 (recalculated in millions of US dollars) <sup>4</sup>	Investigation unit budget for 2017 (millions of US dollars) <sup>5</sup>	Total number of personnel (staff and non-staff) as at 31 Dec. 2017	Total number of staff as at 31 Dec. 2017	Total number of personnel of the internal oversight office	Number of professional investigation	Oversight budget as a percentage of total revenue	Investigation budget as a percentage of the oversight budget	Ratio of professional investigators to the number of personnel	Ratio of professional investigators to the number of staff
United Nations Secretariat and its departments and offices <sup>1</sup>	United Nations	US\$ 6 081.2 <sup>5</sup>	6 081.2	US\$ 66.7	66.7	14.5 <sup>6</sup>	..	38 105 <sup>7,8</sup>	286 <sup>9</sup>	50 <sup>10</sup>	1.10	22.49		1:762
	United Nations field operations and special political missions	US\$ 7 744.3 (1 July 2017 – 30 June 2018) <sup>11</sup>	7 744.3 (1 July 2017 – 30 June 2018)	See above	See above	See above	104 856 <sup>11</sup>	18 203 <sup>12</sup>	See above	See above	See above	See above	1:2 097	See above
	UNCTAD	US\$ 69.2 <sup>13</sup>	69.2	See United Nations	See United Nations	See United Nations	592	483 <sup>12</sup>	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	UNEP	US\$ 655.9	655.9	US\$ 0.3	0.3	See United Nations	2 066	1 233 <sup>12</sup>	See United Nations	See United Nations	0.04	See United Nations	See United Nations	See United Nations
	UN-Habitat	US\$ 168.8	168.8	See United Nations	See United Nations	See United Nations	785	341 <sup>12</sup>	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	UNODC	US\$ 392.1 <sup>13</sup>	392.1	US\$ 0.3	0.3	See United Nations	2 362	661 <sup>12</sup>	16	See United Nations	0.07	See United Nations	See United Nations	See United Nations
Funds and programmes	UNDP	US\$ 5 236.4	5 236.4	US\$ 17.2	17.2	6.1	17 544	7 253 <sup>7</sup>	82	30	0.33	35	1:584	1:241
	UNFPA	US\$ 1 112.6	1 112.6	US\$ 6.4	6.4	1.8	6 217	2 648 <sup>7</sup>	24	7	0.58	28	1: 888	1:378
	UNHCR	US\$ 4 226.5	4 226.5	US\$ 7.0	7.0	4.1	15 273	11 364 <sup>7</sup>	34	15	0.17	58	1:1 018	1:757
	UNICEF	US\$ 6 576.7	6 576.7	US\$ 7.1	7.1	1.3	17 414	13 793 <sup>7</sup>	33	6	0.11	18	1:2 902	1:2 298
	UNOPS	US\$ 834.0	834.0	US\$ 2.9	2.9	1.3	4 255	766 <sup>7</sup>	13	6	0.35	45	1:709	1:127
	UNRWA	US\$ 1 238.9	1 238.9	US\$ 3.3	3.3	0.9	30 000	211 <sup>7</sup>	20	6	0.27	27.27	1:5 000	1:35
	UN-Women	US\$ 378.3	378.3	US\$ 2.1	2.1	0.3 (for investigation services by OIOS)	2 305	874 <sup>7</sup>	4	See United Nations	0.55	14.29	See United Nations	Serviced by OIOS
Other United Nations bodies or entities	WFP	US\$ 6 430.9	6 430.9	US\$ 7.6	7.6	2.1	16 194	1 463 <sup>14</sup>	34	13	0.12	21	1:1 246	1:113
	ITC	US\$ 127.1	127.1	US\$ 0.18	0.18	See United Nations	1 030	299	See United Nations	See United Nations	0.14	See United Nations	See United Nations	See United Nations
	UNAIDS	US\$ 232.9	232.9	US\$ 0.3 (for oversight services by the WHO Office of Internal Oversight Services)	0.3 (for investigation services by the WHO Office of Internal Oversight Services)	0.05	741	698	See WHO	See WHO	0.13	16.7	See WHO	See WHO

	Organization	Total revenue as per audited financial statements for 2017 (millions)	Total revenue as per audited financial statements for 2017 (recalculated in millions of US dollars) <sup>2</sup>	Internal oversight office budget for 2017 (millions) <sup>3</sup>	Internal oversight office budget for 2017 (recalculated in millions of US dollars) <sup>4</sup>	Investigation unit budget for 2017 (millions of US dollars) <sup>5</sup>	Total number of personnel (staff and non-staff) as at 31 Dec. 2017	Total number of staff as at 31 Dec. 2017	Total number of personnel of the internal oversight office	Number of professional investigation	Oversight budget as a percentage of total revenue	Investigation budget as a percentage of the oversight budget	Ratio of professional investigators to the number of personnel	Ratio of professional investigators to the number of staff
Specialized Agencies and IAEA	FAO	US\$ 1 612.2	1 612.2	US\$ 4.3	4.3	1.3	12 207	3 164	25	5	0.27	30	1:2 441	1:632
	IAEA	€587.5	663.7	US\$ 3.2	3.2	0.4	2 882	2 497	20	3	0.48	12	1:961	1:832
	ICAO	Can\$ 272.4	209.9	Can\$ 1.2	0.9	<sup>-15</sup>	939	698	6	0	0.43	-	0	0
	ILO	US\$ 663.5	663.5	US\$ 2.1	2.1	<sup>-15</sup>	2 952	1 693	7	3	0.32	-	1: 984	1:564
	IMO	£61.6	79.3	£0.5	0.6	<sup>-15</sup>	453	273	2	0	0.75	-	0	0
	ITU	SwF 178.5	181.3	SwF 0.7	0.7	<sup>-15</sup>	922	672	4	0	0.38	-	0	0
	UNESCO	US\$ 648.4	648.4	US\$ 3.2	3.2	0.2	4 200	2 170	19	2	0.49	6	1:2 100	1:1 085
	UNIDO	€283.6	320.4	€0.8	0.9	<sup>-15</sup>	2 243	656	6	1	0.28	-	1:2 243	1:656
	UNWTO	€20.3	22.9	<sup>-16</sup>	-	-	209	87	-	-	-	-	-	-
	UPU	SwF 67.7	68.7	SwF 0.5 <sup>17</sup>	0.5	<sup>-15</sup>	263	247	-	-	0.73	-	-	-
	WHO	US\$ 2 775.3	2 775.3	US\$ 2.8	2.8	0.8	9 532	8 836	19	4	0.10	28	1:2 383	1:2 209
	WIPO	SwF 413.4	419.8	SwF 2.6	2.6	1.0	1 558	1 078	11	3	0.61	38	1:519	1:359
	WMO	SwF 91.8	93.2	SwF 0.67	0.68	<sup>-14</sup>	446	334	3	0	0.73	-	0	0

<sup>1</sup> As set out in ST/SGB/2015/3.

<sup>2</sup> On the basis of IMF average exchange rates for the year 2017.

<sup>3</sup> Information provided by the organizations unless indicated otherwise.

<sup>4</sup> In some organizations, the internal oversight budget includes audit, investigation, evaluation and inspection, while in others it may include audit and investigation only. Comparability is therefore limited.

<sup>5</sup> A/73/5 (Vol. I).

<sup>6</sup> This amount includes \$5.1 million from the regular budget, \$9.2 million from the peacekeeping support account and a grant of \$175,000 for interview training.

<sup>7</sup> A/73/79.

<sup>8</sup> The figure 38,145 includes the figures provided below for the staff of United Nations peacekeeping, UNCTAD, UNEP, UN-Habitat and UNODC, as stated in A/73/79.

<sup>9</sup> A/73/79. Staff only, as numbers for other personnel are not available.

<sup>10</sup> Information provided by the organization.

<sup>11</sup> According to A/73/5 (Vol. II).

<sup>12</sup> A/73/79. The number of staff is included in the total number of staff of the United Nations.

<sup>13</sup> A/73/5 (Vol. I). This amount is contained in the total revenue of the United Nations (regular budget).

<sup>14</sup> WFP/EB.A/2018/10-D.

<sup>15</sup> There is no separate budget for investigation.

<sup>16</sup> UNWTO has no internal oversight (audit and investigations) function.

<sup>17</sup> Budget for audit activities (and investigations on demand) outsourced to a service provider from the private sector.

## Annex XI, part II

## Resourcing of the investigation function (as at 31 December 2018)

	Organization	Total revenue as per audited financial statements for 2018 (millions)	Total revenue as per audited financial statements for 2018 (recalculated in millions of US dollars) <sup>2</sup>	Internal oversight office budget for 2018 (millions) <sup>3</sup>	Internal oversight office budget for 2018 <sup>4</sup> (recalculated in millions of US dollars)	Investigation unit budget for 2018 (millions of US dollars) <sup>3</sup>	Total number of personnel (staff and non-staff) as at 31 Dec. 2018	Total number of staff as at 31 Dec. 2018	Total number of personnel of internal oversight office	Number of professional investigators	Oversight budget as a percentage of total revenue	Investigation budget as a percentage of the oversight budget	Ratio of professional investigators to the number of personnel	Ratio of professional investigators to the number of staff
United Nations Secretariat and its departments and offices <sup>1</sup>	United Nations	US\$ 6 790.4 <sup>5</sup>	6 790.4	US\$ 55.9	55.9	15.5	..	37 505 <sup>6,7</sup>	288 <sup>8</sup>	58 <sup>9</sup>	0.82	27.73	-	1:646
	United Nations field operations and political missions	US\$ 7 462.5 (1 July 2018 – 20 June 2019) <sup>10</sup>	7 462.5 (1 July 2018 – 20 June 2019)	See above	See above	See above	100 035 <sup>10</sup>	17 407 <sup>6</sup>	See above	See above	See above	See above	1:1 725	See above
	UNCTAD	US\$ 69.2 <sup>11</sup>	69.2	See United Nations	See United Nations	See United Nations	542 <sup>9</sup>	492 <sup>12</sup>	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	UNEP	US\$ 741.8	741.8	US\$ 0.5	0.5	See United Nations		1 292 <sup>12</sup>	See United Nations	See United Nations	0.06	See United Nations	See United Nations	See United Nations
	UN-Habitat	US\$ 178.7	178.7	See United Nations	See United Nations	See United Nations	826 <sup>9</sup>	350 <sup>12</sup>	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	UNODC	US\$ 409.1 <sup>11</sup>	409.1	See United Nations	See United Nations	See United Nations	1 159 <sup>9</sup>	704 <sup>12</sup>	12	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
Funds and programmes	UNDP	US\$ 5 517.0	5 517.0	US\$ 18.8 <sup>13</sup>	18.8	6.8 <sup>13</sup>	18 147 <sup>9</sup>	7 203 <sup>9</sup>	85 <sup>13</sup>	20 <sup>9</sup>	0.34	36.2	1:907	1:360
	UNFPA	US\$ 1 290.3	1 290.3	US\$ 6.8 <sup>14</sup>	6.8	2.0 <sup>14</sup>	6 547 <sup>9</sup>	2 785 <sup>15</sup>	26 <sup>9</sup>	8 <sup>9</sup>	0.53	29.4	1:818	1:348
	UNHCR	US\$ 4 338.3	4 338.3	US\$ 7.7	7.7	4.5	16 310 <sup>9</sup>	11 867 <sup>6</sup>	30	17 <sup>9</sup>	0.18	58.44	1:959	1:698
	UNICEF	US\$ 6 675.8	6 675.8	US\$ 7.0 <sup>16</sup>	7.0	1.9	18 321 <sup>9</sup>	14 396 <sup>6</sup>	38 <sup>16</sup>	12 <sup>16</sup>	0.10	27.14	1:1 527	1:1 200
	UNOPS	US\$ 942.5	9 42.5	US\$ 3.2	3.2	1.2	4 439 <sup>9</sup>	756 <sup>6</sup>	15	6 <sup>9</sup>	0.34	37.50	1:740	1:126
	UNRWA	US\$ 1 295.2	1 295.2	No information provided	No information provided	No information provided	29 628 <sup>17</sup>	188 <sup>6</sup>	20 <sup>18</sup>	6 <sup>9</sup>	-	-	1:4 938	1:31
	UN-Women	US\$ 404.7	404.7	No information provided	No information provided	0.14 (for investigation services by OIOS) <sup>19</sup>	1 891 <sup>20</sup>	990 <sup>6</sup>	8 <sup>21</sup>	See United Nations	-	-	- investigation services by OIOS	- investigation services by OIOS
	WFP	US\$ 7 368.3	7 368.3	US\$ 9.3 <sup>22</sup>	9.3	3.0	16 858 <sup>23</sup>	1 499 <sup>23</sup>	40 <sup>22</sup>	18 <sup>9</sup>	0.11	32.3	1:937	1:83
Other United Nations bodies or entities	ITC	US\$ 120.1	120.1	US\$ 0.175	0.175	See United Nations	1 287 <sup>24</sup>	323 <sup>6</sup>	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	UNAIDS	US\$ 218.7	218.7	US\$ 0.3 (for oversight services by the WHO Office of Internal Oversight Services)	0.3	0.09 (for investigation services by the WHO Office of Internal Oversight Services)	808 <sup>25</sup>	680 <sup>26</sup>	See WHO	See WHO	0.14	30	See WHO	See WHO

	Organization	Total revenue as per audited financial statements for 2018 (millions)	Total revenue as per audited financial statements for 2018 (recalculated in millions of US dollars) <sup>2</sup>	Internal oversight office budget for 2018 (millions) <sup>3</sup>	Internal oversight office budget for 2018 <sup>4</sup> (recalculated in millions of US dollars)	Investigation unit budget for 2018 (millions of US dollars) <sup>3</sup>	Total number of personnel (staff and non-staff) as at 31 Dec. 2018	Total number of staff as at 31 Dec. 2018	Total number of personnel of internal oversight office	Number of professional investigators	Oversight budget as a percentage of total revenue	Investigation budget as a percentage of the oversight budget	Ratio of professional investigators to the number of personnel	Ratio of professional investigators to the number of staff
Specialized Agencies and IAEA	FAO	US\$ 1 629.0	1 629.0	US\$ 4.5 <sup>27</sup>	4.5	1.5	11 532 <sup>9</sup>	3 121 <sup>9</sup>	24 <sup>28</sup>	6 <sup>9</sup>	0.28	33.33	1:1 922	1:520
	IAEA	€585.0	688.2	€3.1	3.6	0.5	3 200 <sup>9</sup>	2 507 <sup>9</sup>	20 <sup>9</sup>	2 <sup>9</sup>	0.52	13.90	1:1 600	1:1 254
	ICAO	Can\$ 321.5	247.3	Can\$ 1.2	0.9	-. <sup>29</sup>	933 <sup>9</sup>	702 <sup>9</sup>	1 <sup>9</sup>	0 <sup>9</sup>	0.36	-	0	0
	ILO	US\$ 708.3	708.3	US\$ 4.3	4.3	-. <sup>29</sup>	3 102 <sup>30</sup>	1 721 <sup>30</sup>	5.5 <sup>9</sup>	2 <sup>9</sup>	0.60	-	1:551	1:861
	IMO	£57.9	77.2	£0.7	0.9	-. <sup>29</sup>	410 <sup>9</sup>	270 <sup>9</sup>	4 <sup>9</sup>	0 <sup>9</sup>	0.94	-	0	0
	ITU	SwF 176.4	180.0	SwF 0.7	0.7	-. <sup>29</sup>	1 077 <sup>9</sup>	762 <sup>9</sup>	4 <sup>31</sup>	0 <sup>9</sup>	-	-	0	0
	UNESCO	US\$ 683.8	683.8	US\$ 3.2 <sup>32</sup>	3.2	0.3 <sup>32</sup>	4 500 <sup>9</sup>	2 240 <sup>9</sup>	19 <sup>9</sup>	2 <sup>9</sup>	0.47	09.4	1:2 250	1:1 120
	UNIDO	€217.6	256.0	€1.8	2.1	-. <sup>29</sup>	2 128 <sup>9</sup>	666 <sup>9</sup>	5 <sup>9</sup>	1 <sup>9</sup>	0.82	-	1:2 128	1:666
	UNWTO	€22.0	25.9	-. <sup>33</sup>	-	-	140 <sup>34</sup>	81 <sup>34</sup>	-	-	-	-	-	-
	UPU	SwF 74.3	75.8	SwF 0.5 <sup>35</sup>	0.5	-	270 <sup>9</sup>	268 <sup>9</sup>	-	-	0.66	-	-	-
	WHO	US\$ 2 901.4	2 901.4	US\$ 5.4	5.4	1.8	8 955 <sup>9</sup>	7 958 <sup>9</sup>	18 <sup>36</sup>	6.5 <sup>9</sup>	0.19	33.33	1:1 378	1:1 224
	WIPO	SwF 430.6	439.4	SwF 2.5 <sup>37</sup>	2.6	0.8	1 536 <sup>9</sup>	1 084 <sup>38</sup>	7 <sup>39</sup>	3 <sup>9</sup>	0.59	30.8	1:512	1:361
	WMO	SwF 87.8	89.6	SwF 0.8	0.8	-. <sup>29</sup>	405 <sup>9</sup>	324 <sup>9</sup>	3 <sup>40</sup>	0 <sup>40</sup>	0.91	-	0	0

<sup>1</sup> As set out in ST/SGB/2015/3.

<sup>2</sup> IMF average exchange rates for the year 2018.

<sup>3</sup> Information provided by the organizations unless indicated otherwise.

<sup>4</sup> In some organizations the internal oversight budget includes audit, investigation, evaluation and inspection, while in others it may include audit and investigation only. Comparability is therefore limited.

<sup>5</sup> A/74/5 (Vol. I).

<sup>6</sup> A/74/82.

<sup>7</sup> The figure 38,145 includes the figures provided below for the staff of United Nations peacekeeping, UNCTAD, UNEP, UN-Habitat and UNODC, as stated in A/73/79.

<sup>8</sup> A/74/82. Staff only, as numbers for other personnel are not available.

<sup>9</sup> Information provided by the organization.

<sup>10</sup> A/74/5 (Vol. II).

<sup>11</sup> A/74/5 (Vol. I). This amount is contained in the total revenue of the United Nations (regular budget).

<sup>12</sup> A/74/82. The number of staff is included in the total number of staff of the United Nations.

<sup>13</sup> DP/2019/23.

<sup>14</sup> DP/FPA/2019/6.

<sup>15</sup> A/74/5/Add.8.

<sup>16</sup> E/ICEF/2019/AB/L.3.

<sup>17</sup> A/74/5/Add.4.

<sup>18</sup> Department of Internal Oversight Services 2018 annual report.

<sup>19</sup> UNW/2019/3.

<sup>20</sup> A/74/5/Add.12.

<sup>21</sup> UNW/2019/3. Does not include investigators.

<sup>22</sup> WFP/EB.A/2019/6-D/1.

<sup>23</sup> WFP Annual performance report for 2018, annex X.

<sup>24</sup> A/74/5 (Vol. III).

<sup>25</sup> UNAIDS/PCB (44)/CRP1.

<sup>26</sup> UNAIDS/PCB (44)/19.8.

- <sup>27</sup> FC175/13.
- <sup>28</sup> FC175/13 (staff only).
- <sup>29</sup> There is no separate budget for investigation.
- <sup>30</sup> GB.335/PFA/11.
- <sup>31</sup> Document C19/44-E.
- <sup>32</sup> 206EX/21.
- <sup>33</sup> UNWTO has no internal oversight (audit and investigation) function.
- <sup>34</sup> A/23/6. Figures as at 1 July 2019.
- <sup>35</sup> Budget for audit activities (and investigations on demand) outsourced to a service provider from the private sector.
- <sup>36</sup> A72/40 (staff only).
- <sup>37</sup> WO/PBC/30/5.
- <sup>38</sup> WIPO, “Staff @ WIPO: Serving the Global IP System, Workforce 2019”.
- <sup>39</sup> Information provided by the organization (staff only).
- <sup>40</sup> Cg-18/INF.9.6(4).

## Annex XII

### Practices of other international organizations

Notwithstanding the limited comparability of the organizations that were consulted for comparative purposes with the United Nations system organizations covered by this review, similar issues were identified with regard to independence, organizational set-up (fragmentation of responsibilities for investigations and related activities), resources (human and financial), lack of professional investigators and capacity challenges resulting from a marked increase in reported allegations and investigations of harassment, sexual harassment and sexual exploitation and abuse cases. To highlight these findings, the situation of a few non-JIU participating organizations (in alphabetical order) is outlined below.

#### Preparatory Commission for the Comprehensive Nuclear-Test-Ban Treaty Organization

The Preparatory Commission for the Comprehensive Nuclear-Test-Ban Treaty Organization was founded in 1996, has over 260 staff from over 70 countries, and is based in Vienna. The annual budget is around \$130 million.

The Comprehensive Nuclear-Test-Ban Treaty Organization Internal Audit and Oversight Section is responsible for audit, investigation and advisory services. The Internal Audit and Oversight Section is part of the office of the Executive Secretary (the executive head). The mandate for investigations was introduced in 2010. Though details are not specified in the Charter, it is understood that the mandate includes all forms of misconduct, and that the subjects covered are staff, non-staff, experts, interns and consultants. The Charter is approved by the Executive Secretary and shared with the Preparatory Commission (the governing body), and any changes to the mandate and, as a result, of the Charter would require the same process. Since there are no professional investigators, investigations are conducted by internal auditors. Complaints that are considered general types of employee grievances are referred to human resources management. The budget for the Internal Audit and Oversight Section (\$864,000 in 2018, which includes staff and non-staff costs) is part of the general budgetary process and is approved by the governing body.

The head of the Internal Audit and Oversight Section is appointed by the executive head in consultation with the governing body. The same applies for his or her dismissal. A term limit of seven years is imposed by the tenure policy of the organization. This is split into three contracts (a three-year contract renewable twice for two years each). The head of the Internal Audit and Oversight Section can open investigations without the prior approval of the executive head. He or she reports directly to the executive head and submits an annual report to the governing body. The head of the Internal Audit and Oversight Section has unrestricted access to the Chair of the governing body.

#### Gavi Alliance

The Gavi Alliance, founded in 2000, is an international organization that brings together the public and private sector to create access to new and underused vaccines for children living in the world's poorest countries. The Gavi Alliance is a Swiss foundation with international institution status in Switzerland and public charity status in the United States of America.

The Section of Audit and Investigations has been established by the organization's governing body (the Board) and is a separate and independent unit in the organization. Its activities are defined by the Board, to which it reports through the Audit and Finance Committee. The Board appoints and terminates the Managing Director of the Section of Audit and Investigations upon recommendation of the Audit and Finance Committee. The Committee also assesses the Section's organizational structure, mandate and operational

budget to ensure that these are appropriate and sufficient to carry out the agreed activities. As part of the Section of Audit and Investigations, there is an office for investigations and counter-fraud, established in 2015. The Section of Audit and Investigations has the mandate to conduct investigations, although cases of harassment and discrimination are reported to the human resources division. The Section has a direct reporting line to the governing body through the Audit and Finance Committee and to the Chief Executive Officer.

## **Global Fund to Fight AIDS, Tuberculosis and Malaria**

The Global Fund to Fight AIDS, Tuberculosis and Malaria, founded in 2002, describes itself as a twenty-first century partnership organization designed to accelerate the end of AIDS, tuberculosis and malaria. It is a partnership between governments, civil society, the private sector and people affected by the diseases. The Fund raises and invests nearly \$4 billion annually to support programmes run by local experts in countries and communities most in need. The Global Fund to Fight AIDS, Tuberculosis and Malaria is an international financing mechanism and partnership organization.

The Office of the Inspector General is an independent function that reports directly to the Global Fund's governing body (the Board) through the Audit and Finance Committee. The director of investigations reports to the Inspector General. The office comprises the audit function and the investigation function, consisting of a total of 18 employees.

Its work supports the Global Fund Policy to Combat Fraud and Corruption to undertake investigations of alleged fraud, abuse, misappropriation, corruption, mismanagement and violations of applicable human rights standards within Global Fund financed programmes and by principal recipients as well as suppliers and service providers. It also has a mandate to investigate sexual exploitation and abuse cases when the alleged victim is a beneficiary of the organization's services and the alleged perpetrator is an implementer funded by the Global Fund. The investigation function does not handle so-called HR cases such as cases of harassment, sexual harassment and discrimination.

The Office of the Inspector General is entirely independent from executive management. It reports to the Audit and Finance Committee. Furthermore, its budget is approved by that Committee before being approved by the governing body. The selection of the Inspector General is overseen and approved by the Board. The appointment of the Director of Investigations is made by the Inspector General after the conclusion of the selection process as described above and not by the executive head of the organization.

## **International Fund for Agricultural Development**

The International Fund for Agricultural Development (IFAD) is an international financial institution and United Nations specialized agency dedicated to transforming rural economies and food systems by making them more inclusive, productive, resilient and sustainable. It provides low interest loans and grants to developing countries and catalyses public and private investments to achieve lasting, systemic change in agricultural and rural development.

The IFAD Office of Audit and Oversight is mandated to independently investigate all alleged misconduct, fraud and corruption in IFAD financed activities and operations except those concerning staff of the Office and the executive head. The Office has 10 staff members – 5 for audit and 5 for investigation – 4 of whom are professional investigators. The investigation function was established in 2004. The head of the Office of Audit and Oversight is appointed by the executive head in consultation with the Executive Board. The same applies for his or her dismissal. There are no term limits. The head of the Office of Audit and Oversight reports to the executive head and functionally to the Audit Committee. He or she can open an investigation without prior approval.



The Audit Committee assesses whether the capacity and resources of the Office are adequate, scrutinizes the budget proposal for the Office and also reviews the independence and mandate of the Office. The Office's non-staff budget is \$450,000, of which \$200,000 is for investigations.

The Office of Audit and Oversight is the sole entity to receive allegations and to undertake preliminary assessments (except for allegations of harassment, abuse of authority or retaliation, which can also be received and initially screened by the Office of Ethics prior to being referred to the Office of Audit and Oversight for potential investigation, though the Office of Audit and Oversight will still undertake a preliminary assessment). The most complex cases are harassment cases and large-scale corruption cases in projects financed by IFAD but implemented by recipient Governments. Investigation guidelines cover all the steps in the process from the receipt of the allegation. Complaints and cases are categorized as either high or normal priority. The operational impact of the allegation is assessed. The targeted timeline is six months for high priority investigations and one year for normal priority investigations. IFAD has a sanctions committee that makes recommendations on disciplinary measures against staff for substantiated misconduct and decides on sanctions against vendors or other project related and external parties.

## **International Federation of Red Cross and Red Crescent Societies**

The International Federation of Red Cross and Red Crescent Societies considers itself to be the world's largest humanitarian organization. Founded in 1919, the Federation comprises 192 Red Cross and Red Crescent National Societies as its members, with a secretariat in Geneva and more than 60 delegations located around the world. It enjoys a specific legal status and specific privileges and immunities under both international and domestic law.

The Office of Internal Audit and Investigations is part of the Federation's secretariat. It is an independent function that oversees the effectiveness of the organization's risk management and internal control system. It also conducts investigations. This function was established in 2015. Its mandate covers allegations of fraud, misconduct or other wrongdoings that involve Federation staff, funds or operations. Despite its overall mandate, the Office refers human resources related cases to human resources management, which may conduct investigations.

The director of the Office is head of both investigations and audit. He or she is appointed by the Secretary-General with the involvement of the Audit and Risk Committee. The head of the Office has unrestricted access to the Committee and reports to both the Secretary-General and the Committee. There are no term limits. He or she cannot open an investigation without prior approval of the executive head. The budget of the Office of Internal Audit and Investigations is overseen by the Audit and Risk Committee. It is decided, however, by the executive head.

The Office receives all complaints and undertakes the preliminary assessment on the basis of a "triage" system with a five-point scale. The criteria are the importance and the related risk of the complaint. Highest priority is given to sexual exploitation and abuse and child related cases. Sexual exploitation and abuse cases are the most complex ones, along with cases involving third parties and implementing partners. The Office undertakes proactive investigations, about two per year.

## **World Trade Organization**

The World Trade Organization (WTO) was established in 1995 and is the only global international organization dealing with the rules of trade between nations. Although not part of the United Nations family anymore, the policies and procedures of WTO are often inspired by those of the United Nations. WTO is a Geneva based organization with 650 full-time equivalent staff (the number is fixed by its members).

The WTO Office of Internal Oversight was created in 2016. Prior to that, there was an internal audit office only. Its mandate covers internal audits, investigations, evaluations and other forms of assessment in respect of WTO management, staff and resources. The Office has the mandate to investigate all types of misconduct and all persons and entities that have a contractual relationship with WTO. The Office reports annually on its activities to the WTO Committee on Budget, Finance and Administration. The head and staff of the Office are functionally and operationally independent from the WTO secretariat and WTO members. The head of the Office has direct access to the governing body. The Committee on Budget, Finance and Administration reviews the budget and the staffing of the Office. WTO does not have an audit and oversight advisory committee.

The budget of the Office is determined by the Director-General on the basis of a recommendation from the head of the Office. The annual budget for 2017 and 2018 was 433,900 Swiss francs for each year. In 2018, the Office was staffed with the head of the Office and an administrative assistant. Furthermore, the Office was assisted by an internal auditor or investigator from ILO for a period of six months (August 2017 to February 2018).

The Office has the exclusive responsibility for investigations. All misconduct reports go to the Office as the central intake mechanism. The Office conducts preliminary assessments of all complaints and transmits those that are not cases of misconduct to other channels at WTO. The main constraints in the Office are resource constraints.

The head of the Office is appointed by the Director-General after consultation with the Committee on Budget, Finance and Administration. There is a term limit of five years, which applies to all staff members of the Office and leads to regular turnover. The head of the Office can open investigations without prior approval by the executive head. The Office handles an average of three to four cases annually. For the conduct of investigations, it uses bilateral agreements with the investigation functions of other organizations on a case-by-case basis.

## Annex XIII

### Overview of actions to be taken by participating organizations on the recommendations of the Joint Inspection Unit

JIU/REP/2020/1

		Intended impact	United Nations and its funds and programmes															Specialized agencies and IAEA														
			CEB	United Nations*	UNAIDS	UNCTAD	ITC	UNDP	UNEP	UNFPA	UN-Habitat	UNHCR	UNICEF	UNODC	UNOPS	UNRWA	UN-Women	WFP	FAO	IAEA	ICAO	ILO	IMO	ITU	UNESCO	UNIDO	UNWTO	UPU	WHO	WIPO	WMO	
Report	For action		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	For information		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Recommendation 1		a		L				L		L		L	L		L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	
Recommendation 2		a		E				E		E		E	E		E	E		E	E	E	E	E	E	E	E	E	E	E	E	E	E	
Recommendation 3		a		L											L	L				L	L	L	L			L	L	L	L	L	L	
Recommendation 4		a																					L			L	L					
Recommendation 5		a		L				L		L		L	L		L	L	L	L	L	L	L	L	L	L	L				L	L	L	
Recommendation 6		b		L				L		L		L	L		L	L	L	L	L		L	L	L	L	L				L	L	L	
Recommendation 7		a		L											L	L		L	L	L	L	L	L	L	L	L	L	L	L	L	L	
Recommendation 8		a		L				L		L		L	L		L	L	L	L	L	L	L	L	L	L	L				L	L	L	
Recommendation 9		a		L	L			L		L		L	L		L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	
Recommendation 10		i		L				L		L		L	L		L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	

\* As set out in ST/SGB/2015/3.

**Legend:** **L:** Recommendation for decision by legislative organ **E:** Recommendation for action by executive head  
☐ : Recommendation does not require action by this organization

**Intended impact:** **a:** enhanced transparency and accountability **b:** dissemination of good/best practices **c:** enhanced coordination and cooperation **d:** strengthened coherence and harmonization **e:** enhanced control and compliance **f:** enhanced effectiveness **g:** significant financial savings **h:** enhanced efficiency **i:** other.