

# UNEP Anti-Fraud and Anti-Corruption Guidelines

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## Contents

1-Introduction .....	2
2-Purpose.....	2
3-Definitions - fraud and corruption.....	2
4-Zero-tolerance .....	3
5-Scope and application.....	4
6-Roles and responsibilities of offices and persons responsible for management of fraudulent acts...4	
7-UNEP personnel - standards and codes of conduct .....	5
8-Consultants, individual contractors and third parties' responsibilities .....	5
9-Preventive measures, including training and toolkits .....	5
10-Managing fraud and corruption risk assessment and internal controls.....	6
11-Reporting .....	7
12-Preliminary assessment.....	8
13-Investigation.....	8
14-Addressing fraud and corruption by third parties (including vendors, non-State donors and implementing partners) .....	9
15-Notification to donors.....	10
16-Confidentiality and protection against retaliation .....	10
17-Anti-money laundering and financing terrorism .....	10
18-Lessons learned.....	11
19-Final provisions.....	11
20-Annexes .....	12
Annex I - List of important instruments, regulations, rules, administrative issuances, policies and manuals governing fraudulent acts in the United Nations.....	13
Annex II - Ethics supporting documentation provided to staff upon assumption of duties.....	14

## 1-Introduction

1. Fraud and corruption have adverse effects in the activities of the United Nations Environment Programme (UNEP) by reducing funds and other resources intended for UNEP's operations. Fraud and corruption are contrary to UNEP's core values, they damage UNEP's reputation, expose UNEP to financial, operational, and reputational risks and diminish donors' trust in UNEP's ability to deliver results in an accountable and transparent manner.
2. UNEP upholds the highest standard of accountability in the use of its resources and is committed to preventing fraud and corruption, and to taking action when fraud and corruption occur.
3. In order to effectively address fraud and corruption, UNEP complies with the applicable UN regulations and rules, its internal policies and works hand in hand with the Office of Internal Oversight Services (OIOS)<sup>1</sup> to report fraud and corruption and ensure that the necessary actions are taken.

## 2-Purpose

4. The purpose of the UNEP Anti-fraud and Anti-Corruption Guidelines (the Guidelines) is to strengthen UNEP's prevention and response to incidents of fraud and corruption by:
  - a) providing concrete and practical advice to UNEP staff members in identifying potential risks areas;
  - b) providing a clear and user-friendly guide and reference for both external and internal audiences for awareness of controls put in place by UNEP which are aimed at monitoring fraud and corruption; and
  - c) providing a consolidated procedure for sanctioning fraud and corruption.
5. These Guidelines operationalizes the [ST/IC/2016/25 Anti-Fraud and Anti-Corruption Framework of the United Nations Secretariat](#) (the Framework) in UNEP. The Framework was issued on 9 September 2016 to promote a culture of integrity and honesty within the Organisation by providing information to staff members on how to prevent, detect, deter, respond to and report on fraud and corruption.
6. The Guidelines supersedes the Interim Anti-Fraud and Anti-Corruption Guidelines of 3 May 2019 and takes into consideration the provisions and procedures in [ST/AI/2017/1 Unsatisfactory Conduct, investigation and the disciplinary process](#) and [ST/SGB/2017/2/Rev 1 Protection against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations](#).
7. Preventing an addressing fraud and corruption is an integral part of UNEP's day-to-day activities.

## 3-Definitions - fraud and corruption

8. Fraudulent acts are defined in paragraph 5 of the Framework to include both "fraud" and "corruption". For the purpose of this Guidelines fraud and corruption are defined as follows:
  - a) **Fraud:** any act or omission whereby an individual or entity knowingly misrepresents or conceals a material fact in order to obtain an undue benefit or advantage for himself, herself, itself or a third party, or to cause another to act to his or her detriment.

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<sup>1</sup> ST/IC/2016/25: Annex I, paragraph 11. The Office of Internal Oversight Services (OIOS) was established to assist the Secretary-General in fulfilling his internal oversight responsibilities, in particular with regard to investigation, inspection and evaluation, monitoring and internal audits. It is the primary office charged with investigating high-risk, complex matters and serious criminal cases – including complex fraud and corruption cases – which it has classified as "category I" cases. In respect of cases considered to be of lower risk to the Organization – classified by OIOS as "category II" cases – a number of entities in the Secretariat may conduct investigations and/or administrative inquiries, as described below: (a) Heads of department/office/mission and programme managers: heads of department or responsible officers shall undertake investigations where there is reason to believe that a staff member has engaged in unsatisfactory conduct for which a disciplinary measure may be imposed; (See ST/AI/371 and Amend.1, on revised disciplinary measures and procedures).

- b) **Corruption:** any act or omission that misuses official authority or that seeks to influence the misuse of official authority in order to obtain an undue benefit for oneself or a third party.
9. In this context, “**fraudulent acts**” refer to any intentional misconduct that misleads, or attempts to mislead, a party to obtain a financial benefit or other benefit or to avoid an obligation and seek to evade detection. fraudulent acts may include, but are not limited to, the following acts:
- |   |   |
|---|---|
| a) submitting falsified documentation;  | k) misusing United Nations resources to benefit oneself or a third party;   |
| b) improperly creating and using a document that purportedly authorizes a staff member or a third party to remove property belonging to the Organization; | l) soliciting or accepting bribes;  |
| c) misrepresenting educational qualifications;  | m) revealing internal confidential information in order to obtain a benefit for oneself or a third party;   |
| d) making material omissions or false inclusions in personal history profiles (PHPs);   | n) participating in the recruitment process of a family member or a person with respect to whom one has an undisclosed conflict of interest;  |
| e) knowingly submitting an education grant, a medical, travel or other entitlement claim and documentation containing false information;                  | o) participating in a procurement and/or contract management process involving a person or entity with whom/which one has an undisclosed conflict of interest;                            |
| f) knowingly including false information in movement-related documentation submitted to the Organization;   | p) manipulating administrative processes to disburse payments to benefit oneself or a third party, such as by creating fake contracts, fake third-party beneficiaries or ghost employees; |
| g) declaring private telecommunications charges to be official;   | q) improperly altering the labelling on the salary envelopes of individual contractors and removing cash from the envelopes, all without authorization; and                               |
| h) improperly assisting a person external to the Organization to secure United Nations employment in exchange for money or other favours;                 | r) taking property of the United Nations Secretariat without authorization.   |
| i) improperly assisting a vendor in a procurement process;  |   |
| j) manipulating a procurement or recruitment process to ensure a certain outcome;   |   |

10. For the purpose of these Guidelines the following definitions shall also apply:

- a) **Collusion:** means an arrangement between two or more parties designed to achieve an improper purpose, including influencing improperly the actions of another party;
- b) **Coercive practice:** means impairing or harming or threatening to impair or harm, directly or indirectly, any party or the property of a party to influence improperly the actions of a party; and
- c) **Obstructive practice:** means acts intended to materially impede the exercise of UNEP’s contractual rights of audit, investigation and access to information, including destruction, falsification, alteration or concealment of evidence material to a UNEP investigation into allegations of fraud and/or corruption.

11. Fraudulent acts and the additional actions listed above, when established through a disciplinary process, are misconduct and disciplinary measures will be taken by the Secretariat regarding staff members who engage in such acts, including financial recovery of loss to the Organisation.

#### 4-Zero-tolerance

12. UNEP has adopted a zero-tolerance approach to fraud and corruption involving its staff members, other United Nations personnel or third parties<sup>2</sup> in relation to their work with UNEP. “Zero tolerance” means that

<sup>2</sup> Section X, Annex of the Anti-Fraud and Anti-Corruption Framework of the United Nations Secretariat.

UNEP will pursue all allegations of fraudulent acts involving any individual or entity covered by the regulations, rules, administrative issuances, policies, procedures and agreements described in the Framework and that appropriate administrative/disciplinary measures or contractual remedies will be applied if fraudulent acts are substantiated. Furthermore, UNEP may, where deemed appropriate, recover loss suffered by the Organisation or refer matters involving credible allegations of criminal fraudulent acts to national authorities.

## 5-Scope and application

13. These Guidelines apply to all UNEP activities and operations at all organizational levels, from headquarters to regional, sub-regional, country and field offices and, from the programme, project to transaction levels.
14. In particular, these Guidelines apply to the following persons or entities:
  - a) staff members;
  - b) other United Nations (UN) personnel (including officials other than UNEP officials and experts on mission, individual contractors, consultants, interns, gratis personnel, participants in advisory meetings, “when actually employed” personnel and United Nations Volunteers); and
  - c) third parties (including implementing partners, vendors, non-State donors).
15. These Guidelines should be read in conjunction with the UN Staff Regulations and Rules and relevant UN issuances. It complements the Framework, including any amendments thereafter. **Annex I** provides a list of important regulations, rules, administrative issuances and guidance relating to fraudulent acts in the United Nations. It also includes a list of relevant offices.

## 6-Roles and responsibilities of offices and persons responsible for management of fraudulent acts

16. Roles and responsibilities of offices and persons responsible for managing action with regard to fraudulent acts:
  - a) **UNEP Executive Director (ED):** UNEP ED is responsible for promoting a culture of integrity and honesty within the Organization by ensuring that staff members at all levels understand how the Secretariat acts to prevent, detect, deter, respond to and report on fraud and corruption. The Executive Director is the Responsible Official for the investigation functions in UNEP. UNEP ED is responsible for providing an annual report to UNEP’s legislative body on the overall state of affairs in regard to fraud and corruption.
  - b) **The Office of Internal Oversight Services (OIOS):** OIOS is responsible for conducting preliminary assessments of complaints of alleged fraudulent acts and to carry out fact-finding investigations.
  - c) **Corporate Services Division (CSD):** CSD is the primary custodian of UNEP Anti-Fraud and Anti-Corruption Guidelines. CSD is also responsible for conducting preliminary assessments of complaints of alleged fraudulent acts and to carry out fact-finding investigations. Furthermore, the Division is responsible for the management of the fraud/corruption risks and for monitoring the implementation of the Guidelines, through ensuring appropriate internal control mechanism and customized training.
  - d) **The Assistant Secretary-General, Human Resources Management (ASG-OHR):** The Assistant Secretary-General is responsible for assessing the investigation reports transmitted by OIOS or the Executive Director and making a decision on whether to initiate a disciplinary process, take managerial action or close the matter. The Assistant Secretary-General also makes recommendations to the Under-Secretary-General for Management for action to be taken when a disciplinary process is initiated.<sup>3</sup>

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<sup>3</sup> According to Section 9.2 (c) the Assistant Secretary-General shall having assessed the investigation report (c) Recommend to the Under-Secretary-General for Management that the latter: (i) Decide that the facts are established to the requisite standard of proof; (ii) Impose disciplinary measures provided for in staff rule 10.2 (a); (iii) Where relevant, take administrative measures and/or managerial action; and (iv) Where relevant, make the determination referred to in section 9.5 and decide to recover the financial loss to the Organization, in full or in part.

- e) **Under-Secretary-General for Management:** The Under-Secretary-General is responsible for making a decision regarding the disciplinary process upon receipt of a recommendation of the Assistant Secretary-General for Human Resources Management.

## 7-UNEP personnel - standards and codes of conduct

17. Staff members are expected to abide by the standards and codes of conduct established for staff members and other UN Secretariat personnel. UNEP staff members must be guided by the standards of conduct prescribed in the UN Charter, the UN Staff Regulations and Rules, the ICSC Standards of Conduct for the International Civil Service, and the Status, Basic Rights and Duties of United Nations Staff Members ([ST/SGB/2016/9](#)). These standards have been summarized in the guide: [Putting Ethics to Work](#). **Annex II** refers to ethics supporting documentation provided to staff upon assumption of duties.
18. Non personnel and third parties are also required to respect the requirements and obligations stipulated in their contracts with UNEP.
19. Similarly, high standards of conduct are expected of Service Contractors and Individual Contractors (pursuant to the Regulations Governing the Status, Basic Rights and Duties of Officials other than Secretariat Officials, and Experts on Mission and the General Conditions of Contract for the Service of Individual Contractors).
20. In the case of gratis personnel, the standards of conduct and accountability measures to which they are subject are established in [ST/AI/1999/6 Gratis Personnel](#), governing their relationship with the Secretariat.
21. In the case of United Nations Volunteers, the basic terms of the conditions of service, as well as their duties and obligations, including those related to misconduct and disciplinary procedures, are established in the document entitled [Conditions of Service for International United Nations Volunteers](#).
22. In the case of interns, their responsibilities, obligations and systems of sanctions are established in the administrative instruction establishing the conditions and procedures for the selection and engagement of interns at the United Nations, as well as in the internship agreement governing their contractual relationship with the United Nations.

## 8-Consultants, individual contractors and third parties' responsibilities

23. With respect to consultants and individual contractors, their duties, obligations and systems of sanctions are defined in [ST/AI/2013/4 Consultants and Individual Contractors](#) which governs the contracting of consultants and individual contractors in the United Nations Secretariat and provides the general conditions of contracts that apply to this category of personnel and that are incorporated into their individual contracts.
24. Similarly, third parties participating in a procurement process accept to abide by the UN Supplier Code of Conduct. They are required to actively ensure that their management processes and business operations align with UN principles, including, but not limited to, its standards of ethical conduct regarding fraud and corruption, conflict of interest, gifts and hospitality, and post-employment restrictions.
25. Likewise, implementing partners' operations are expected to align with UN principles, including, but not limited to, its standards of ethical conduct regarding fraud and corruption, conflict of interest and conducting due diligence to their respective third parties.

## 9-Preventive measures, including training and toolkits

26. Staff members, other UN personnel and third parties engaged in operations on behalf of UNEP must be

aware of their responsibility to prevent, detect, deter, respond to and report on fraud and corruption promptly. Therefore, managers are required to raise awareness of these Guidelines and reiterate the duty of all UNEP staff members and other UNEP personnel and third parties to report any and all possible cases of fraud and corruption.

27. The Corporate Services Division has developed a specific internal page on WeCollaborate on [Conduct and Discipline](#) to provide information to staff and non-staff personnel on their rights and obligations, how to identify fraudulent acts and the necessary action to be taken.
28. Staff members have a responsibility to ensure that UNEP's resources are used for valid and authorized purposes and in accordance with the United Nations regulations, rules, administrative issuances, policies, processes and procedures. Senior managers and supervisors have the added responsibility of establishing and maintaining proper internal controls to protect the organization's resources from misuse.
29. Staff members shall ensure there is no conflict of interest in their engagement with implementing partners.<sup>4</sup> Implementing partner's private or personal interests shall not interfere or appear to interfere with their performance and obligations towards UNEP.
30. Managers should take the mandatory online training on [Preventing Fraud and Corruption at the United Nations](#) available on Inspira and must ensure that all staff members also take the training, as well as periodic refresher anti-fraud and anti-corruption training courses, in person or online. Staff should also undertake anti-fraud and corruption training sessions organized by the UN Secretariat and UNEP aimed at equipping staff with knowledge and skills on fraud prevention, detection and risk management.
31. UNEP staff shall consult on a regular basis the Risk Management Information Sharing Platform established by the UN High Level Committee on Management Cross-Functional Task Force on Risk Management where relevant tools and training are available.

## 10-Managing fraud and corruption risk assessment and internal controls

32. Managing the risk of fraud and corruption is a critical part of UNEP's day-to-day activities. While it is the responsibility of all staff to assist in preventing and combating fraud and corruption, managers and supervisors have the added responsibility of establishing and maintaining proper internal controls to protect the Organization's resources from misuse. Staff members, particularly managers and supervisors, should be familiar with the risks and exposures in their areas of responsibility and be alert to any indications of fraud and corruption.
33. Where a high risk of fraudulent acts has been identified within the general risk assessment of programmes/projects, an additional and specific fraud risk assessment may be necessary. The aim is to help management to identify and evaluate areas of the programme/project that are most susceptible to fraudulent acts and prioritize where UNEP should focus its resources for fraudulent acts' prevention and mitigation. Such prevention and mitigation measures should be monitored for effectiveness over time, and the fraudulent acts risk assessment process may be repeated periodically, utilizing lessons learned, especially for longer-duration programmes/projects or where material changes are made to the design of the programme/project during its implementation.
34. Where managers have identified and assessed risks of fraud and corruption, they can be managed by establishing practices and controls to mitigate the risks, by accepting the risks – but monitoring actual exposure – or by designing ongoing or specific fraudulent evaluation procedures to deal with individual risks of fraudulent acts.
35. UNEP shall ensure adequate delegation of authority, that roles are clearly defined, and responsibilities apportioned, in line with the UN Secretariat accountability framework and particularly [ST/SGB/2019/2 Delegation of authority in the administration of the Staff Regulations and Rules and the Financial](#)

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<sup>4</sup> A "conflict of interest" situation arises when a staff member's private interests such as outside relationships or personal financial assets interfere --or appear to interfere --with the proper performance of their professional functions or obligations as a United Nations official.

Regulations and Rules. Situations under which the delegation of authority can be suspended, amended, revoked or withdrawn include:

- a) financial loss to UNEP;
- b) critical recommendations in audits which can be attributed to managerial decisions or lack of oversight;
- c) proved misconduct (i.e. failure by a staff member to comply with his or her obligations under the UN Charter, the UN Staff Regulations and Rules or other relevant administrative issuances, or to observe the standards of conduct expected of an international civil servant); and
- d) disciplinary measures resulting from findings of investigation.

## 11-Reporting

36. Pursuant to staff rule 1.2 (c), staff members and other UNEP personnel have the duty to report any and all possible cases of fraudulent acts.
37. Other United Nations personnel and third parties with information regarding fraudulent acts against UNEP or involving UNEP staff members, United Nations personnel or other third parties, are strongly encouraged to report this information through the means listed further below, as applicable.
38. All allegations of misconduct<sup>5</sup> – including fraudulent acts – are reviewed and investigated, as appropriate, by OIOS, UNEP, and the Office of Human Resources. All staff and non-staff personnel are required to cooperate fully during investigations.
39. In line with [ST/AI/2017/1 Unsatisfactory conduct, investigations and the disciplinary process](#) and within UNEP's context, anyone with information regarding fraudulent acts can report them through any of the following means:
  - a) email directly to the United Nations Environment Programme Executive Director; and
  - b) email directly to the Office of Internal Oversight Services (OIOS) through their hotline email [oioshotline@un.org](mailto:oioshotline@un.org) or OIOS [website](#), or their hotline number + 1 212 963 1111 (24 hours a day).
40. While reports of unsatisfactory conduct are to be reported to OIOS or the Executive Director, reports may also be made directly to the Corporate Services Division, Directors and supervisors. Such reports shall be forwarded to the Executive Director for the necessary action(s) to be taken. Reports of unsatisfactory conduct from third parties can also be sent to OIOS or the Executive Director. Reports of fraudulent acts that are provided anonymously, must be brought to the attention of OIOS.
41. Information received from a staff member alleging fraudulent act(s) should contain sufficient details for it to be assessed, such as:
  - a) detailed description of the unsatisfactory conduct;
  - b) the names of the implicated staff member(s);
  - c) where and when the fraudulent act(s) occurred;
  - d) the names of potential witnesses to the fraudulent act(s); and
  - e) all available supporting documentation.

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<sup>5</sup> Staff rule 10.1 (a) defines Misconduct: "Failure by a staff member to comply with his or her obligations under the Charter of the United Nations, the Staff Regulations and Staff Rules or other relevant administrative issuances or to observe the standards of conduct expected of an international civil servant may amount to misconduct and may lead to the institution of a disciplinary process and the imposition of disciplinary measures for misconduct."

42. The UNEP Executive Director is required to forward the information of unsatisfactory conduct received to OIOS. If OIOS decides to investigate the fraudulent acts, the UNEP Executive Director will defer to OIOS and cease any investigative actions in the matter.

## 12-Preliminary assessment

43. OIOS may also refer a report to the UNEP Executive Director, through the Corporate Services Division Director, if OIOS determines that the matter will be better handled by the Executive Director. The Executive Director, in consultation with the Corporate Services Division Director, shall conduct a preliminary assessment of the information received about fraudulent acts to determine whether an investigation is warranted and shall inform OIOS accordingly.
44. The UNEP Executive Director, upon consultation with the Corporate Services Division Director, may enlist the assistance of other staff members in conducting the preliminary assessment and may make further enquiries, including from the person(s) (if any) reporting the fraudulent act(s), the subject(s) of the report of fraudulent act, other staff member(s) and/or third person(s) believed to be in possession of relevant information.
45. Upon conclusion of the preliminary assessment, the UNEP Executive Director, in consultation with the Corporate Services Division Director, shall decide to either:
- a) Initiate a formal fact-finding investigation of all or part of the matters raised in the information about fraudulent acts, if there are sufficient grounds to warrant such investigation; or
  - b) Not initiate an investigation.
46. In cases where the UNEP Executive Director decides not to initiate an investigation due to insufficient grounds, the UNEP Executive Director, upon consultation with the Corporate Services Division Director, should decide either to:
- a) Close the matter without further action;
  - b) Take administrative measures or managerial action, without prior consultation with the staff member or other personnel, if applicable; and/or
  - c) Issue a written or oral reprimand, provided the staff member, or other personnel if applicable, has had the prior opportunity to comment in writing on the facts and circumstances, in accordance with staff rule 10.2 (c).
47. The UNEP Executive Director upon consultation with the Corporate Services Division Director shall inform OIOS of a decision to:
- a) Close the matter without further action;
  - b) Initiate an investigation;
  - c) Take any administrative measures or managerial action or to refer the matter to the Assistant Secretary-General for Human Resources Management; or
  - d) Recommend the matter for investigation by OIOS.

## 13-Investigation

48. Where the UNEP Executive Director decides to initiate an investigation, the Executive Director shall appoint an investigative panel or an investigating entity other than OIOS. The investigative panel or entity shall have clear terms of reference on the information to be investigated. The investigative panel or entity shall provide an investigation report to the UNEP Executive Director at the end of the investigation.



49. If the facts in the investigation report indicate that there was a fraudulent act that could amount to misconduct, the UNEP Executive Director shall submit the investigation report to the ASG-OHR.
50. The Assistant Secretary-General shall assess the investigation report and decide whether to initiate a disciplinary process, take managerial and/or administrative action(s) or close the matter. Should a disciplinary process be initiated, the disciplinary process shall be conducted in line with ST/AI/2017/1. Following the disciplinary process, the ASG-OHR shall recommend to the Under-Secretary-General for Management to either impose disciplinary measures, decide that the facts are established, or, where relevant, take administrative measures and/or managerial action.
51. The decision shall be communicated to the staff member. The decision forms part of the staff member's records of service in UNEP.

#### 14-Addressing fraud and corruption by third parties (including vendors, non-State donors and implementing partners)

52. UNEP shall ensure that legally binding agreements between the United Nations and a third parties contain provisions intended to deter and address fraudulent acts. Accordingly, in the case of implementing partners, the grant agreements shall include such provisions. In the case of vendors, these provisions are found in the United Nations General Conditions of Contract, which are to be included as part of all procurement contracts for goods and/or services.
53. UNEP shall ensure that adequate due diligence is carried out prior to engaging with non-State donors (this refers to individuals, trusts and foundations and companies) and implementing partners.
54. Non-State donors and implementing partners are also expected to disclose to the Organization any potential conflict of interest, and also to disclose if any official or professional under contract with the United Nations may have an interest in or a financial tie to the non-State donor organization or implementing partner's business.
55. UNEP shall engage third parties (including implementing partners, vendors, non-State donors) through competitive process as applicable, based on the principles of integrity, objectivity, fairness, and transparency.
56. UNEP's implementing partners' assessments and due diligence processes are carried out so as to determine the capacity (including financial capacity) and potential weaknesses and risks of the potential implementing partner, including fraud and corruption risks. These assessments shall provide a basis for the concomitant mitigation of those (fraud) risks through the establishment of appropriate control and risk mitigation measures, such as monitoring, verification, reporting and other practices subject to the risk levels assessed.
57. UNEP shall ensure that agreements with implementing partners:
  - a) are developed according to a thorough due diligence process on the potential implementing partner(s) as mentioned above and also taking into consideration the context of each specific intended agreement in line with UNEP's Partnerships Policy and Procedures and other relevant UN policies;
  - b) include provisions about release of payments based on progress and final substantive reports as well as interim and final financial (expenditures) reports and once assessed as satisfactory by UNEP; and
  - c) include provisions for UNEP to audit financial implementation of the agreements discretionally or mandatorily according to fixed thresholds or other considerations relevant to the scope, operational realities and circumstances of the specific agreement.
58. UNEP Programme, Finance, Fund Management, Procurement and Administrative Officers shall monitor the implementation of partnerships agreements and contracts, including pro-actively managing and mitigating risks arising from the partner, vendor or non-State donor, the partnership and contract activities. The risk level shall influence the partnership and contract management approach. Monitoring measures in the case

of implementing partners shall include on-site financial reviews, follow-up and spot checks to mitigate delays in the implementation of agreements and ensure accountability. As to implementation agreements, UNEP shall ensure the completion of audits and submission of audit reports for all agreements above USD 200,000 per agreement irrespective of the timeframe. In accordance with UNEP policies, validation of implementing partners shall be reviewed every 3 years and partnership agreements shall be subject to a final performance evaluation. Both processes shall be recorded in UNEP's Partner Portal.

59. UNEP reserves the right to seek restitution of funds which were used for fraudulent acts.
60. The same procedure for addressing fraud and corruption under ST/AI/2017/1 and ST/SGB/2019/8 applies to reports received from third parties, including implementing partners.

### 15-Notification to donors

61. The Corporate Services Division Director will notify donors as required on suspected fraudulent acts relating to the use of their funding in the implementation of projects. Notifications will be issued as soon as UNEP receives a preliminary complaint or report and when a final report by OIOS or UNEP is issued.

### 16-Confidentiality and protection against retaliation

62. UNEP protects the confidentiality of the identity of individuals reporting possible fraudulent acts. Communications related to fraudulent acts are kept confidential to the maximum extent possible.
63. Staff Rule 1.2 (c) states that staff members will not be retaliated against for complying with their duties, including the duty to report fraudulent acts.
64. In line with the above, the UN Secretariat has implemented [ST/SGB/2017/2/Rev.1 on Protection against retaliation for reporting misconduct and for cooperating with duly authorized audits and investigations](#) which lays out the framework for protection against retaliation. The Secretary-General's Bulletin is applicable to staff members, interns and United Nations Volunteers who allege that they have been subjected to retaliation or the threat of retaliation as a consequence of reporting misconduct, including fraudulent acts, or cooperating with a duly authorized audit or investigation.
65. A staff member or other personnel who reports fraudulent acts in good faith or who cooperates with any related investigation has the right to be protected against retaliation. ST/SGB/2017/2/Rev.1 para 1.3 stipulates that "Retaliation against individuals who have reported misconduct or who have cooperated with audits or investigations violates the fundamental obligation of all staff members to uphold the highest standards of efficiency, competence and integrity and to discharge their functions and regulate their conduct with the best interests of the Organization in view".
66. Individuals who believe that they have been retaliated against should submit a report to the United Nations Ethics Office in person or by regular email or through the Ethics Office helpline using the details below:

Helpline: +1-917-367-9858 or email: [ethicsoffice@un.org](mailto:ethicsoffice@un.org)

The report should be accompanied by all information and documents to support the complaint filed.

### 17-Anti-money laundering and financing terrorism

67. Anti-money laundering actions and combating terrorism financing are covered by UN instruments and conventions including:
  - Resolution 1617 (2005) of the UN Security Council which "Strongly urges all Member States to implement the comprehensive, international standards embodied in the Financial Action Task Force's

(FATF) Forty Recommendations on Money Laundering and the FATF Nine Special Recommendations on Terrorist Financing.”

- Resolution 60/288 of the UN General Assembly (20 Sept 2006) which includes a Plan of Action directed “To encourage States to implement the comprehensive international standards embodied in the Forty Recommendations on Money-Laundering and Nine Special Recommendations on Terrorist Financing of the Financial Action Task Force, recognizing that States may require assistance in implementing them.”
- International Convention for the Suppression of the Financing of Terrorism (1999).
- UN Convention against Transnational Organized Crime (2000).
- UN Convention against Corruption (2003).

68. UNEP shall handle anti-money laundering actions and the combating of financing of terrorism in the context of the above provisions and as per the means established in these Guidelines and its future revisions.

### 18-Lessons learned

69. UNEP will use knowledge gained from lessons learned on audits and investigations to enable management to be more proactive in dealing with potential systemic weaknesses. When appropriate, the Corporate Services Division will provide briefings and reports on risks facing the Organization and lessons learned from investigations to relevant management in the UNEP.

70. The Corporate Services Division shall periodically review the outcomes from the investigation processes and resulting remediation, mitigation measures, sanctions and recovery cycles, to ensure that this process is operating coherently and timely, and to seek to improve its effectiveness.

71. The Corporate Services Division shall promote systemic sharing of lessons and cases through relevant fora such as the Finance and Budget Network, Procurement Network, Human Resources Network and Conduct and Discipline Focal Points to enhance fraud and corruption prevention and preparedness across UNEP.

### 19-Final provisions

72. Senior Managers are responsible for implementing and maintaining controls in their respective areas of responsibility to protect the Organization’s resources from misuse. Senior managers play a key role in initiating the analysis potential of fraudulent acts. Senior Managers shall cooperate with other offices or entities, as necessary, during the fact-finding investigation of fraud and/or corruption concerns. Programme Officers and Finance, Budget, Procurement, Property Management and Human Resources Officers shall be accountable for funds disbursed to third parties (including implementing partners, vendors, non-State donors).

73. The Corporate Services Division shall provide advice and assistance regarding the implementation of these Guidelines and on specific concerns, as necessary. [UNEP public website on Misconduct and Anti-Fraud policies](#) also includes relevant information.

74. The Corporate Services Division shall prepare and make public on its website the annual report on the state of affairs in regard to fraud and corruption.

75. The UNEP Executive Director shall, through the relevant channels, report all cases of fraud and presumptive fraud to the UN Controller and the Board of Auditors.

76. OIOS can provide advice on potential fraudulent acts and receive reports in a confidential manner through the dedicated hotline, accessible [here](#).

77. These Guidelines shall become effective as of 1 December 2020.

## 20-Annexes

- Annex I - List of important instruments, regulations, rules, administrative issuances, policies and manuals governing fraudulent acts in the United Nations.
- Annex II - Ethics supporting documentation provided to staff upon assumption of duties.

## Annex I - List of important instruments, regulations, rules, administrative issuances, policies and manuals governing fraudulent acts in the United Nations

- **UN system wide documents**
  - [UN Staff Regulations and UN Staff Rules](#)
  - [Status, Basic Rights and Duties of UN Staff Members \(ST/SGB/2016/9\)](#)
  - [Standards of Conduct for the International Civil Service \(ICIS\)](#)
  - [Regulations Governing the Status, Basic Rights and Duties of Officials other than Secretariat Officials, and Experts on Mission \(ST/SGB/2002/9\)](#)
  - [General Conditions of Contract for the Service of Individual Contractors](#)
  - [United Nations Volunteers Conditions of Service](#)
  - [United Nations Supplier Code of Conduct](#)
  - [United Nations Secretariat Anti-Fraud and Anti-Corruption Framework \(ST/IC/2016/25\)](#)
  - [Unsatisfactory conduct, investigation and the disciplinary process \(ST/AI/2017/1\)](#)
  - [Protection against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations \(ST/SGB/2017/2/Rev.1\)](#)
  - [Addressing discrimination, including sexual harassment and abuse of authority \(ST/SGB/2019/8\)](#)
  - [Putting Ethics to Work- A guide for UN staff](#)
  - [UN Leadership Dialogue 2016 - Fraud awareness and prevention: How do I fit in?](#)
  - [Mandatory training- Preventing Fraud and Corruption at the United Nations](#)
- **Relevant offices**
  - [Office of Internal Oversight Services \(OIOS\)](#)
  - [UN Ethics Office](#)
  - [Department of Management Strategy, Policy and Compliance \(DMSPC\)](#)
- **UN Secretariat Fraud Prevention Toolkit**
  - Training Kit on AFAC awareness for delivery by HQ
  - Fraud Risk Assessment Guide
  - Community of Practice social media platform

## Annex II – Ethics supporting documentation provided to staff upon assumption of duties

- **Oath of Office**

Pursuant to Staff Regulation 1.1(b), UN staff members are required to sign the Oath of Office upon their assumption of duties. The Oath states: “I solemnly declare and promise to exercise in all loyalty, discretion and conscience the functions entrusted to me as an international civil servant of the United Nations, to discharge these functions and regulate my conduct with the interests of the United Nations only in view, and not to seek or accept instructions in regard to the performance of my duties from any Government or other source external to the Organization. I also solemnly declare and promise to respect the obligations incumbent upon me as set out in the Staff Regulations and Rules.”

- **Status, basic rights and duties of United Nations staff members, and Standards of Conduct of the International Civil Service**

Arriving staff members are also provided with a copy of the “Status, basic rights and duties of United Nations staff members”, pursuant to the request of the UN General Assembly and in order to assist staff members in understanding their status, basic rights and duties as set out in the UN Staff Regulations and Rules. The purpose is to ensure that all UN staff members are made aware of the “Standards of Conduct for the International Civil Service” adopted by the International Civil Service Commission and welcomed by the UN General Assembly in its resolution 56/244. The document also sets out commentaries on certain UN Staff Regulations and Rules, which are designed to assist staff members in understanding the relevant provisions and placing them in context. The document serves as an official guide for the use of management and staff on the scope and applications of the specific rules, upon which they may rely to guide their actions. The Standards of Conduct seek to assist staff members and management in better understanding the obligations placed upon their conduct by the Staff Rules and Regulations in their role as international civil servants.

- **“Putting Ethics to Work: A Guide for UN Staff”**

The Ethics Office has published a guide entitled “Putting Ethics to Work: A Guide for UN Staff”, which serves as a practical guide to the ethical expectations that the UN sets for its staff members. The guide also explains the UN’s Staff regulations and rules within the context of the UN workplace, and offers practical examples and actions geared at assisting staff members in upholding UN values and following UN policies. It also includes references to supporting documentation and to offices which can provide further guidance. The Guide seeks to assist staff members in making informed decisions, promoting an ethical culture throughout the UN and preventing misconduct.

- **Financial disclosure and declaration of interest statements**

Pursuant to the Secretary-General’s Bulletin on Financial disclosure and declaration of interest statements (ST/SGB/2006/6), the UN imposes an obligation to file an annual financial disclosure statement upon: (i) all staff members at the D-1 level and above; (ii) all staff members who are procurement officers or whose duties are primarily the procurement of goods and services for the UN; and (iii) all staff members whose duties primarily relate to the investment of the assets of the UN, the UN Joint Staff Pension Fund, or of any accounts for which the UN has fiduciary or custodial responsibility; (iv) other staff whose direct access to confidential procurement or investment information warrants the filing of a financial disclosure statement; and (v) all staff serving in the UN Ethics Office.