



Report on Fraud and Corruption

1st January - 31st December 2023

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Table of Contents

1. Introduction.....	1
2. Preventing and addressing fraud and corruption at UNEP	1
a. UNEP’s policy and legal framework on fraud and corruption	1
b. Completion of mandatory training on fraud and corruption	2
c. Raising awareness about fraud and corruption.....	3
3. Reports of fraud and corruption by UNEP	4

1. Introduction

1. This report is submitted in accordance with the United Nations Environment Programme (“UNEP”) [Anti-Fraud and Anti-Corruption Guidelines](#) (“AFAC Guidelines” or “the Guidelines”), which entered into force in their final version on 1st December 2020. More specifically, the present report has been prepared in line with paragraph 16 (a) of the Guidelines, which requires the UNEP Executive Director to provide an annual report to UNEP’s governing body regarding fraud and corruption. Furthermore, paragraph 74 of the Guidelines indicates that UNEP shall prepare and make public on its website such annual reports.
2. The present report covers the period from 1st January to 31st December 2023. The previous report covered the period from 1st January 2022 to 31st December 2022 and is available on UNEP’s public [website](#).¹

2. Preventing and addressing fraud and corruption at UNEP

3. Preventing and addressing fraud and corruption is an integral part of UNEP’s day-to-day activities, personnel behaviour, and an essential pillar of programme and project implementation.

a. UNEP’s policy and legal framework on fraud and corruption

4. The purpose of the [AFAC 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 risk areas;

¹ See: [UNEP Integrity and Fraud and Corruption | UNEP - UN Environment Programme](#)

- b) providing a clear and user-friendly guide and reference for both external and internal audiences on control awareness measures 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 United Nations (UN) Secretariat’s [ST/IC/2016/25 Anti-Fraud and Anti-Corruption Framework of the United Nations Secretariat](#) (the “Framework”) in UNEP. The Framework promotes a culture of integrity and honesty within the Organization by providing information to staff members on how to prevent, detect, deter, respond to and report on fraud and corruption.
 6. The Guidelines take 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. In accordance with the Framework, the Guidelines provide a clear definition of “fraud”², “corruption”³ as well as “fraudulent acts”.⁴ It is important to note that fraud, corruption, and fraudulent acts, when established through the process of addressing prohibited conduct⁵, constitute misconduct.
 8. UNEP has adopted a zero-tolerance approach to misconduct - including fraud and corruption – involving its staff members, other United Nations personnel or third parties⁶ in relation to their work with UNEP. “Zero-tolerance” means that 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 Organization or refer matters involving credible allegations of criminal fraudulent acts to national authorities.

b. Completion of mandatory training on fraud and corruption

9. UNEP attaches great importance to the completion of relevant mandatory trainings by staff members. The UN has several learning programmes that are mandatory for all staff members to ensure familiarity with key regulations, rules, and processes. One of these mandatory courses focuses on “*Preventing Fraud and Corruption at the United Nations*”. It aims to increase the capacity of staff members to recognize fraud and corruption, to learn how the UN manages the risk of fraud and corruption, and to learn practical actions they can take to reduce fraud and corruption. This training is mandatory as staff members across the UN and, at all levels, are expected to become familiar with the contents of the [Anti-](#)

² “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.”

³ “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.”

⁴ “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.”

⁵ The UNEP Annual Conduct and Discipline Report provides information on the process for addressing prohibited conduct.

⁶ Section X, Annex of the Anti-Fraud and Anti-Corruption Framework of the United Nations Secretariat.

[Fraud and Anti-Corruption Framework](#) and to comply with the guidance and principles established therein.

10. At the end of the previous reporting period, on 31st December 2022, UNEP's completion rate for this mandatory training had reached 92.%. As of 31st December 2023, this completion rate is 97.44%⁷.
11. Although 97.44% staff having completed the mandatory training on preventing fraud and corruption is positive, UNEP continues to aim for 100% completion of this training by current and new staff. In this context, quarterly broadcasts have been sent to UNEP staff reminding them to complete all mandatory training. Managers have also been reminded that completion of mandatory training is part of the performance review of staff members. It has further been emphasized that travel plans will not be approved for staff members who have not completed their mandatory training.

c. Raising awareness about fraud and corruption

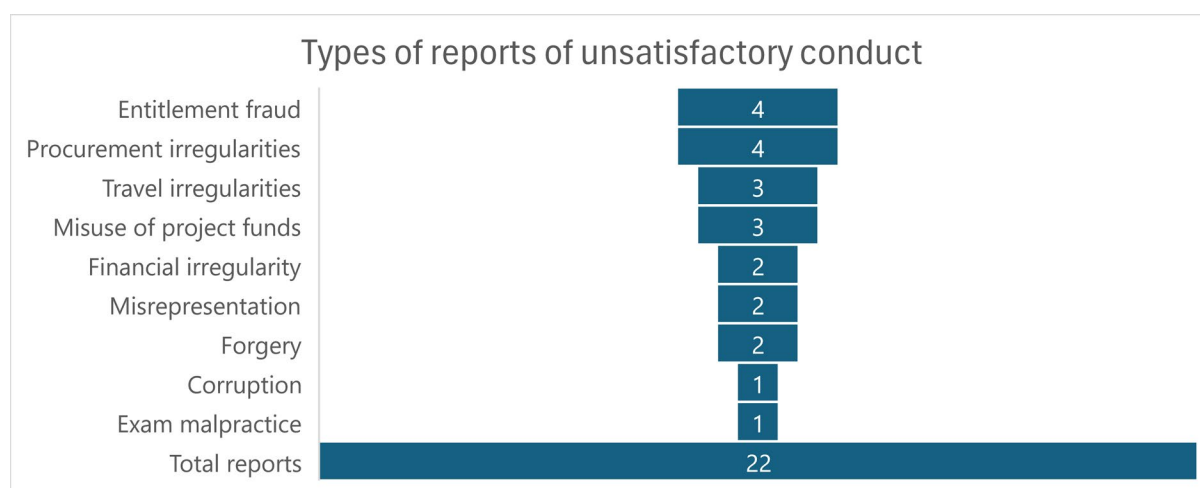
12. UNEP has continued to update information about fraud and corruption and the rules and procedures applied by the Organization on the UNEP's Intranet (WeCollaborate), with hyperlinks providing staff members with additional information and relevant policies and instruments.
13. On 24 May 2023, a training on fraud and corruption for the Secretariat of the Convention on Basel, Rotterdam and Stockholm Convention. The training which was online focused on defining fraud and corruption, providing information on the UN and UNEP legal framework on fraud and corruption, identifying actions to prevent and address fraud and corruption and how to report fraud and corruption.
14. On 6 December 2023, a workshop entitled "Prevention of Fraud and Corruption and Sexual Exploitation and Abuse (SEA) was organized for the implementing partners under the UNEP Special Programme Secretariat. The workshop was attended by 28 participants from different UNEP project partners. The workshops focused on raising awareness about the Fraud and Corruption Awareness Handbook which was launched on 9 December 2022,⁸ particularly on how to detect fraud and corruption, by providing specific examples and case studies on fraud and corruption, identifying indicators of fraud and corruption and internal controls can be put in place to address and detect fraud and corruption.
15. On 8 December 2023, a message was sent to UNEP personnel, on the International Anti-Corruption Day to remind them of their role in the prevention of fraud and corruption, their obligation to report all fraudulent acts and to take all mandatory and non-mandatory trainings. UNEP personnel were also encouraged to review again the applicable UN regulations and rules as well as policies related to fraud and corruption.

⁷ Numbers compiled by UNEP, Corporate Services Division, Human Resources Unit.

⁸ The "Fraud and Corruption Awareness Handbook" was launched on 9 December 2022, on the occasion of International Anti-Corruption Day, by the Under-Secretary-General for Management Strategy, Policy and Compliance (USG/DMSPC) launched the UN Secretariat's "Fraud and Corruption Awareness Handbook".

3. Reports of fraud and corruption by UNEP

16. Anyone in UNEP or outside of UNEP can file a report of fraud and corruption. Reports of possible fraud and corruption are submitted either directly to UNEP or to the Office of Internal Oversight Services (OIOS).⁹ Information on the review and processing of reports can be found in the Annual Conduct and Discipline Report.
17. Report of possible fraud and corruption are recorded in the UN Secretariat’s wide Case Management Tracking System (CMTS). CMTS is a confidential database used for recording alleged misconduct by UN personnel. All information captured in CMTS is viewed by DMSPC to maintain oversight on complaints received by UN Secretariat entities.
18. The chart below presents a summary of the number and type of reports of fraud and corruption received from 1st January to 31st December 2023.



19. In 2023, UNEP received **16 reports** of alleged unsatisfactory conduct. In addition to these, **6 reports** were carried over from the previous reporting cycle, i.e. 1st January 2022 to 31st December 2022. In total **22 reports** of fraud and corruption were handled in 2023. These **22 reports** are listed in **Annex 1** (*List of Reports on Fraud and Corruption 1st January to 31st December 2023*).
20. Out of the **22 reports**, **9 reports** have been closed while **13 reports** are open. Actions taken or sanctions implemented for the closed reports include: (a) separation of the concerned staff member from service; (b) recovery from the staff member of financial loss to the Organization; and (c) sanction letter placed in the staff member’s Official Status File. UNEP also implemented interim measures while handling reports of fraud and corruption. For example, UNEP suspended the recruitment (pending the investigation and disciplinary process) upon receipt of a report of misrepresentation concerning a recruitment process. The offer of appointment which had been made by the Organization was subsequently withdrawn.

⁹ Reports of unsatisfactory conduct may either be reported to UNEP or OIOS. Reports submitted to OIOS may become known to UNEP if OIOS informs UNEP of such reports.