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Annex 1 – Charter of the Office of Audit and Oversight Services (see separate file)

Annex 2 – Internal audit reports issued in 2019

Ref.	Report No.	Title	Rating
Country Offices			
▪ Arab States			
1	IA/2019-04	Audit of the UNFPA Country Office in Sudan	Major improvement needed
2	IA/2019-14	Audit of the UNFPA Country Office in Egypt	Some improvement needed
▪ Asia and Pacific			
3	IA/2019-10	Audit of the UNFPA Country Office in the Socialist Republic of Vietnam	Some improvement needed
4	IA/2019-12	Remote Audit and Monitoring (RAM) of UNFPA Offices in the Asia and Pacific Region	Some improvement needed
5	IA/2019-07	Joint Internal Audit of Delivering as One in Papua New Guinea	Partially satisfactory
▪ Eastern Europe and Central Asia			
6	IA/2019-11	Audit of the UNFPA Eastern Europe and Central Asia Regional Office (EECARO)	Some improvement needed
▪ East and Southern Africa			
7	IA/2019-05	Audit of the UNFPA Country Office in the Democratic Republic of the Congo	Not effective
8	IA/2019-06	Audit of the UNFPA Country Office in Malawi	Major improvement needed
9	IA/2019-08	Audit of the UNFPA Country Office in Tanzania	Effective
▪ West and Central Africa			
10	IA/2019-01	Audit of the UNFPA Country Office in Nigeria	Major improvement needed
11	IA/2019-02	Audit of the UNFPA Country Office in Cameroon	Major improvement needed
12	IA/2019-03	Audit of the UNFPA Country Office in Liberia	Not effective
13	IA/2019-09	Audit of the UNFPA Country Office in Guinea-Bissau	Not effective
14	IA/2019-13	Audit of the UNFPA Country Office in Niger	Some improvement needed

Annex 3 – Good practices and improvement opportunities identified in field office audits

The table below presents the more prevalent good practices and improvement opportunities identified in field office audits, the latter categorized as either newly reported, identified only at certain locations ('some offices'); 'recurring' (similar level of occurrences identified in 2019 compared to previous years); 'increasing' (more occurrences noted in 2019); 'improving' (fewer occurrences identified in 2019); or not noted in 2019. The table is organized by standardized areas and major processes.

Area /process	Issues identified	Prevalence	High level recommendations
GOVERNANCE			
Good practices			
	Strong planning process where programme outcomes and outputs are aligned to those in the UNFPA Strategic Plan, with a clear execution plan.	<u>New</u> (some offices)	Identify and distribute successful practices that can be replicated globally.
	Effective use of Strategic Information System (SIS) and timely completion of annual planning and reporting activities.	Recurring (some offices)	Identify and distribute successful practices that can be replicated globally.
	Regular programme and operations staff meetings for information sharing, programme implementation monitoring and better coordination.	Recurring (some offices)	Encourage regular joint programme and operations staff meetings as a useful mechanism to share information, enhance coordination, bring down silos and integrate operations.
	Decentralized structure established for better implementation of programme activities; job descriptions detailed and clear, with staff knowledgeable of their assigned roles and responsibilities.	Recurring (some offices)	Assess whether this practice could be replicated to other offices.
	Effective and timely completion of the performance appraisal process.	Recurring (some offices)	Identify and distribute successful practices that can be replicated globally
	Development and effective use of monitoring tools to track mandatory training and learning activities, resulting in high completion rates.	<u>New</u> (some offices)	Encourage other country offices to use recently developed corporate tools to monitor mandatory training and learning.
	Effective engagement with other United Nations organizations.	Recurring (some offices)	Collaborate and assume lead roles in inter-agency coordination clusters and working groups as a means of attaining system-wide synergies and efficiency.
Improvement opportunities			
Office management	Insufficient management oversight over programme / operational activities.	Recurring	Clarify the guidance provided in the internal control framework on management oversight controls and the tools and information available to that purpose.
	Inadequate use of corporate planning and reporting tools / unsupported information reported in country office annual reports.	<u>Improving</u>	Implement a more rigorous quality assurance and follow-up reviews of annual management plans and annual reports by Programme Division and regional offices. Provide enhanced training to country offices and distribute good planning practices to improve the planning process effectiveness.
	Lack of alignment of outputs and the corresponding indicators, baselines, targets and milestones in SIS to those in annual management plans, workplans, and staff performance plans.	Recurring	Reflect all relevant outputs and indicators in SIS annual workplans, with clear and well-documented baselines, targets and milestones, to allow effective tracking of progress towards achieving results.

Area /process	Issues identified	Prevalence	High level recommendations
Organizational structure and staffing	Lack of / delays in review of the organizational structure and personnel for alignment to programme delivery and operational needs.	<u>Increasing</u>	Review the business units' organizational structure and staffing to ensure their adequacy and alignment to programme delivery and operational needs on a periodic basis (at least at the start of a new programme cycle). Eliminate procedural bottlenecks that cause delays in the approval and implementation of alignment review decisions.
	Prolonged vacancies in key management programme and operations positions.	<u>Improving</u>	Implement processes to monitor recruitment status and accelerate them wherever possible.
	Lack of alignment of staff individual annual performance plans to office management plans, programme outputs and milestones, and expected results.	New	Enhance personnel accountability for the achievement of expected results through effective use of individual performance plans.
	Lack of completion of mandatory and recommended training.	Recurring	Enhance monitoring of and follow-up on compliance with mandatory and recommended training with the aid of recently developed corporate tools.
Risk management	Lack of well-defined country office processes and skill-set to identify and assess risks; as well as to define and implement risk mitigation actions.	<u>Increasing</u>	Prepare and implement a comprehensive ERM ¹ policy and continue to refine the guidelines and SIS-based ERM module functionality for the risk assessment phase. Provide additional corporate & regional office support and training to enable an effective risk assessment and risk response process.
	Absence of effective process and tools on internal and external fraud awareness raising measures.	<u>Improving</u>	Develop and implement process and tools to raise personnel and partners' awareness of fraud risk and reporting of alleged fraud and other proscribed practices.
PROGRAMME MANAGEMENT			
Good practices			
Use of the Global Programming System, as well as in-house developed tools and checklists to standardize and streamline management practices in programme planning, implementation and monitoring.	Recurring (some offices)	Identify successful tools and checklists that can be replicated globally to help personnel practice due diligence and comply with required procedures.	
Formal end of country programme evaluations consistently undertaken to inform the development of the new programme cycles.	<u>New</u> (some offices)	Continue to identify lessons learnt from the UNFPA oversight functions to benefit and inform the development of new programme cycles.	
Setting up of dedicated teams to work closely with implementing partners in order to provide support and ensure robust financial and programmatic monitoring.	<u>New</u> (some offices)	Continue to improve collaboration with and monitoring of implementing partners.	
Use of mobile phone money transfer technology and other banking services for payments of incentives to programme beneficiaries and participants.	Recurring (some offices)	Map processes and solutions implemented in these areas to identify successful practices that can be replicated globally and ensure appropriate key controls are in place.	
Intense resource mobilization efforts and close engagement with and communication to donors, incl. the private sector, at all or specific steps of the resource mobilization process (e.g. preparation and submission of proposals, regular reporting, joint visits to sites).	Recurring (some offices)	Continue to refine the resource mobilization toolkit, and identify and share successful resource mobilization practices and tools.	

¹ Enterprise Risk Management

Area /process	Issues identified	Prevalence	High level recommendations
Improvement opportunities			
Programme planning, implementation and monitoring	Inadequate system set-up of work-plans and budgets.	<u>Increasing</u>	Continue to enhance the Global Programming System functionality, through improved budgeting tools and enforcement of proper budgeting practices.
	Insufficient monitoring of programme implementation and results due to lack of staff, processes, and tools.	<u>Increasing</u>	Continue to set up comprehensive monitoring frameworks to cover and track all output indicators, with sufficient tools to support monitoring activities and identify, log, and track monitoring findings. Increase the scope and frequency of monitoring activities. Provide additional training, tools and resources to build country office monitoring capacity.
	Weak programme financial management controls, including programme expense reviews and budget-to-actual reconciliations.	Improving	Provide training, tools, and improve supervision to ensure more detailed, accurate and better supported programme budgets, as well as the regular review and reconciliation of actual expenditures to workplan budgets, at activity and expense category level.
Implementing partner management	Insufficient assessment of implementing partner financial management capacity, including fraud risk prevention and detection controls.	Recurring	Leverage on the HACT framework to perform more rigorous assessments of implementing partner capacity, to identify capacity-building needs and to determine the frequency and scope of monitoring. Improve the assessment of implementing partner fraud risk prevention and detection controls, in alignment with the overall ERM framework. Pro-actively track the execution of capacity-building activities.
	Delays in project initiation and funding to implementing partners.	<i>Not noted in 2019</i>	Ensure earlier completion, approval and signing of letters of understanding and annual workplans. Enhance controls regarding submission, review, approval and timely payment of funding requests.
	Insufficient monitoring of implementing partner activities.	Increasing	Increase the scope and frequency of implementing partner programmatic monitoring. Further leverage on the roll-out of the revised HACT framework for regular comprehensive and in-depth implementing partner spot-checks, including rigorous financial monitoring.
	Expenditures incurred by implementing partners recorded as direct execution by UNFPA instead of NEX.	<i>Not noted in 2019</i>	Strengthen supervisory controls by country office management and the headquarters finance branch to ensure that funding to implementing partners is provided through the OFA process. Ensure that the HACT monitoring framework covers expenditures incurred by implementing partners that received funding outside the OFA process, or where expenditures were erroneously recorded as UNFPA direct execution.
	Non-competitive selection of implementing partners.	<u>Improving</u>	Follow competitive processes for the selection of implementing partners and, where not feasible, provide comprehensive written justification of the partner's unique capacity and other rationale underlying its selection.

Area /process	Issues identified	Prevalence	High level recommendations
Supply chain management	Gaps in partner supply-chain management systems that could reduce commodity availability and originate stock-outs.	<u>Improving</u>	In collaboration with other programme stakeholders, assess the supply chain management capacity of national partners and support cost-effective actions to address gaps identified. Include the commodities provided to implementing partners within the scope of HACT assurance activities and inventory audits. Provide training on good supply chain management practices. Clarify the roles and responsibilities of inventory focal points.
	Delays in inventory custom clearance.	<u>Increasing</u>	Closely monitor key custom clearance milestones to detect delays, and timely remedy them, where necessary.
	Lack of or insufficiently documented inventory receiving and handover controls.	Recurring	Enhance inventory receiving and inspection, as well as handover controls and the documentation thereof.
	Deficiencies in warehouse facilities and warehouse management controls.	<u>Increasing</u>	Improve storage conditions and space capacity at warehouses and secure appropriate insurance arrangements for UNFPA commodities.
	Delays in inventory distribution by country offices and/or implementing partners.	Recurring	Regularly monitor commodity inventories held by implementing partners and their timely distribution to beneficiaries; as well as commodity availability and stock-out levels at service delivery points.
	Lack of or insufficient tracking, monitoring and reporting on commodity inventory levels, distribution and availability.	<u>Increasing</u>	
OPERATIONS MANAGEMENT			
Good practices			
Use of in-house developed tools and checklists to streamline operational processes, improve audit trail, and implement cost reduction measures.	<u>New</u> (some offices)	Increase efficiency and effectiveness through appropriate tools and measures and share successful practices globally.	
Development of a detailed procurement plan.	Recurring (some offices)	Map processes implemented in these areas to identify successful practices that can be replicated globally.	
Leverage on long-term agreements of other United Nations system Organizations to improve efficiency of procurement processes.	<u>New</u> (some offices)	Continue to increase efficiency of the procurement process through cross-reliance on UN System Organizations' Long Term Agreements (LTA).	
Comprehensive filing systems in place.	Recurring (some offices)	Map processes implemented in these areas to identify successful practices that can be replicated globally.	
Improvement opportunities			
Human resources management	Deviations from policies and procedures regarding selection, award and management of service and individual consultancy contracts.	Recurring	Strengthen the composition and role of recruitment panels and implement country and regional office supervisory controls to improve compliance with applicable consultant recruitment and management policies and procedures.
	Weaknesses in the leave management process (e.g. no systematic use of Atlas) and inaccurate Atlas leave balances.	<i>Not noted in 2019</i>	Implement supervisory controls to enforce compliance with the new leave management policy.

Area /process	Issues identified	Prevalence	High level recommendations
Procurement	Deviations from procurement policies and procedures with regard to bidding and contract award.	<u>Increasing</u>	Continue to strengthen monitoring and supervisory controls by country & regional office management, and the Procurement Services Branch to ensure compliance with procurement procedures. Ensure global availability of e-tendering (or similar) functionality through the upcoming implementation of the new ERP.
	Inadequate procurement planning and lack of monitoring of the execution of procurement plans, including in humanitarian context.	<u>Increasing</u>	Strengthen the procurement planning process and tools. Integrate the procurement planning process into the upcoming ERP procurement process.
	Limited use of long-term agreements to improve procurement transaction cost effectiveness.	<i>Not noted in 2019</i>	Increase use of long-term agreements for high volume and lower cost/risk goods and services procurement, preferably at inter-agency level.
	Limited documentary evidence of receipt and inspection of goods and services before payments are made to vendors.	<i>Not noted in 2019</i>	Complete and formalize receipt and inspection procedures for all goods and services procured before payments to vendors are approved.
Financial management	Recording of transactions in the wrong project, activity, fund or general ledger account codes.	<u>Increasing</u>	Continue enhancing supervisory controls, including Finance Branch expense reviews, to ensure accurate and timely recording of financial transactions; and enhance finance staff capacity building in all business units.
	Inadequate management and accounting of value-added tax payments and reimbursements.	<u>Improving</u>	Ensure that reimbursable value-added tax is accounted for in accordance with applicable guidelines and that reimbursement claims are timely submitted and tracked, up through collection of funds.
	Financial commitments not timely reflected and approved in Atlas before decisions to procure goods and services or reimburse expenses are communicated to vendors and implementing partners.	Recurring	Continue improving supervisory controls to ensure compliance with financial policies and to achieve a more disciplined approach to budget implementation.
	Lack of clear guidelines as regards controls over cash advances and payments through payment services providers.	<u>Improving</u>	Provide clearer guidelines on controls required to ensure that payments and advances are timely processed, made to the authorized payees, in the right amount and correctly recorded.
General Administration	Deviations from the travel policy, particularly as regards timely travel planning, requisitioning and security clearance process, as well as timely preparation and submission of travel reports.	Recurring	Enhance supervisory controls to ensure compliance with travel policies.
	Deviations from asset management policies and procedures.	<u>New</u>	Implement supervisory controls to ensure compliance with asset management policies and procedures and monitor the accuracy of recorded asset information.

Annex 4 – Recommendations unresolved for 18 months or more as at 31 December 2019

OAIS noted a noticeable improvement in implementation progress for recommendations unresolved for 18 months or more since issuance of the corresponding audit reports. Closure of some of these recommendations depends on the ongoing ICT transformation exercise and, in particular, the implementation of the new ERP solution.

Governance	
<u>Organizational structure and staffing</u>	
1	With the support of the West and Central Africa regional office and the Division for Human Resources, and leveraging on the development of the new Country Programme 2018 - 2022, review the office structure and staffing for better alignment to programme delivery and operational requirements (<i>country office, high, 2018</i>).
<u>Risk management</u>	
2	With support from the Arab States regional office, and leveraging on the 2018 enterprise risk management (ERM) process, perform a more rigorous fraud risk assessment, taking into consideration, inter alia, the assignment of appropriate risk ratings in accordance with the materiality and complexity of the assessed areas and clearly documenting the rationale underlying the inherent and residual risk levels assigned (<i>country office, high, 2018</i>).
<u>Monitoring of country office performance</u>	
3	Review, expand and consolidate, as needed, the corporate guidelines regarding the nature, scope and frequency of regional office and headquarters management oversight over country office programmatic and operational performance and ensure that regional office organizational structure, staffing arrangements and financial resources are aligned to the choices made (<i>regional office, high, 2016</i>).
4	Implement effective and timely regional office oversight of country offices in the Arab States region, in line with corporate guidelines (<i>regional office, high, 2016</i>).
Programme management	
<u>Implementing partner management</u>	
5	Expedite the recovery of ineligible expenses and long outstanding Operating Fund Account balances from the concerned implementing partners (<i>country office, high, 2018</i>).
<u>Supply chain management</u>	
6	Reassess the ‘UNFPA Supplies’ programme classification in consideration of the country’s continued dependence on multilateral and bilateral donors’ contributions to maintain an adequate level of contraceptives supply (<i>country office, high, 2017</i>).
7	Streamline the commodity security programming, needs assessment and inventory forecasting process through involvement of all relevant actors and address the reproductive-health commodity supply-chain management gaps (<i>country office, high, 2018</i>).
Operations management	
<u>Procurement</u>	
8	Update the procurement strategy and its implementation plan to (i) reflect internal and external changes since its inception as well as lessons learned from implementation to-date, and (ii) formulate, in a more consistent way, and better align the strategy’s outcomes and outputs, related indicators and targets, implementation milestones and high level cost estimates (<i>headquarters, high, 2016</i>).
9	Implement stronger governance and reporting arrangements over the procurement strategy implementation, including a steering committee with adequate stakeholder representation and regular follow-up and reporting to senior management on the status of implementation of the strategy. In addition, assess whether the programme and project management roles in place are adequate to ensure a successful implementation of the strategy, particularly the supply-chain management transformation (<i>headquarters, high, 2016</i>).

Financial management

- 10 Institute immediate remedial contractual steps to review and initiate recovery of all ineligible and unsupported expenses (*country office, high, 2018*).

ICT management

- 11 Upgrade the directory server to a fully supported version (*headquarters, high, 2014*).

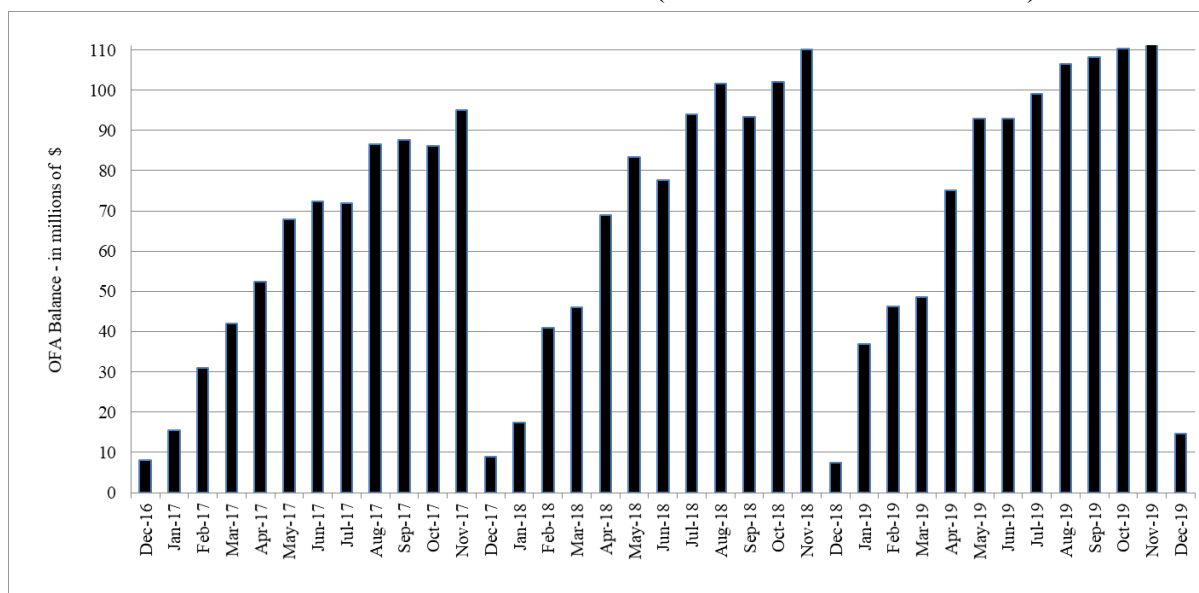
[a] *The information provided in brackets for each recommendation indicates the location for which it was issued, its priority and year of issuance (this annotation is valid for the entire annex).*

Annex 5 – Operating fund account management controls and implementing partner audit results

Operating fund account 2019

1. In 2019, UNFPA generally continued to maintain adequate controls over the operating fund account (OFA), which reflects advances provided to and expenses reported by implementing partners. The account reflects a higher accumulation of outstanding advances in the second half of the year 2019, albeit slightly more significant than in previous years. The trend for lower year-end balances, through significant liquidations at the end of the year, remained as shown in Figure 1 below.

Figure 1
Evolution of OFA balances – 2017 / 2019 (millions of United States dollars)



Assurance provided by implementing partner audits on 2018 fund transfers

2. As indicated in Table 1 below, implementing partner audits conducted in 2019 covering funds transferred in 2018 under the HACT² assurance framework provided significant assurance to UNFPA over its national execution (NEX) expenses, with a high level of audit coverage. The proportion of qualified, modified or adverse opinions was comparable to that in 2017, while 2018 had a lower level of unsupported expenses, both in value and in proportion. Since their introduction as part of the HACT assurance framework, spot-checks continued in 2019, as in previous years, to need improvement in terms of depth, timing and documentation. In 2019, management invested in the design of a standard spot-check report structure, the provision of increased and better focused quality assurance data, and tailored performance feedback to country offices to build capacity and enhance compliance. The effect will be reviewed in next years.

Table 1
Implementing partner audit performance

Indicator	2016	2017	2018
Audit coverage			
▪ Expenses audited (\$ millions)	173	193	216
▪ Percentage of total NEX expenses	72%	73%	71%
Qualified, modified or adverse opinions			
▪ Number of reports	44	43	43
▪ Percentage of audits performed	10.0%	12%	11.1%
Unsupported expenses reports in implementing partner audits			
▪ Amount (\$ millions)	1.4	2.3	2.2
▪ Percentage of audited NEX expenses	1.0%	1.2%	1.0%
Percentage of implementing partner audit reports submitted late	11.7%	6%	7%

² Harmonized Approach to Cash Transfer

SUMMARY OF FUND RECOVERED AFTER INVESTIGATION BY YEAR

Year concluded	Amount identified	Recovery 2013	Recovery 2014	Recovery 2015	Recovery 2016	Recovery 2017	Recovery 2018	Recovery 2019	Recovery 2020	Total recovered	Cumulative % recovery
2013	\$ 196,435.26	\$ -	\$ -	\$ 164,181.76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 164,181.76	84%
2014	\$ 18,783.66		\$ -	\$ -	\$ 8,250.00	\$ 5,245.56	\$ -	\$ -	\$ -	\$ 13,495.56	72%
2015	\$ 117,019.56			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
2016	\$ 52,183.41				\$ 872.00	\$ 12,406.55	\$ -	\$ 14,200.00	\$ -	\$ 27,478.55	53%
2017	\$ 41,345.13					\$ 1,610.00	\$ -	\$ 2,990.00	\$ -	\$ 4,600.00	11%
2018	\$ 3,524.97						\$ -	\$ -	\$ -	\$ -	0%
2019	\$ 106,379.44							\$ 50,326.09	\$ 3,282.90	\$ 50,326.09	47%
2020										\$ -	
TOTAL	\$ 535,671.43	\$ -	\$ -	\$ 164,181.76	\$ 9,122.00	\$ 19,262.11	\$ -	\$ 67,516.09	\$ 3,282.90	\$ 260,081.96	49%

SUMMARY STATISTICS OF ACTION TAKEN BY YEAR

Description	2013	2014	2015	2016	2017	2018	2019	2020	Total
Number of reports for substantiated cases	6	14	14	19	14	9	7		83
Number of reports for substantiated cases with action taken	6	14	12	14	9	5	5		65
Percentage of action taken	100%	100%	86%	74%	64%	56%	71%		78%

OAIS Reference Number	Regional Office	Wrongdoing category	Subcategory	Type	Description	Estimated loss to UNFPA	Substantiated	Management actions taken as at 1 April 2020	Refunding in 2019	Refunding in 2020	Total
2019-01	WCARO	Fraud	Implementing partner fraud	External	UNFPA Implementing partner failed to provide supporting documentation to justify expenses	\$ 31,821.65	Substantiated	Management sent demand to pay an amount of USD 31,821 to IP by letter dated 08 August 2019. Justification for \$20,820 was provided and cleared by the HACT auditor and \$486 by the country office. Refund was made of \$ 3,282.90 in 2020. Pending refund of \$ 7,233 is expected from the implementing partner.	\$ 21,305.00	\$ 3,282.90	\$ 24,587.90
			Fraud	Implementing partner fraud	External		UNFPA implementing partner charged for expenses it did not incur				Unsubstantiated
2019-02	WCARO	Collusion	Supplier Fraud	External	UNFPA supplier colluded with UNFPA staff member to obtain a contract	\$ 45,536.70	Substantiated	Action deferred			\$ -
2019-03	HQ	Retaliation	Retaliation	Internal	UNFPA staff member retaliated against a UNFPA subordinate	N.a.	Unsubstantiated				\$ -
2019-04	LACRO	Harassment; sexual harassment; abuse of authority	Sexual harassment & workplace harassment	Internal	UNFPA service contract holder engaged in sexual harassment and workplace harassment wrongdoing towards a UNFPA individual consultant	N.a.	Substantiated	The victim was advised of the outcome and findings of the investigation, and consulted on further action. The offender had left the organization prior to concluding the investigation. The offender's details were included in the UN common database ClearCheck.			\$ -
2019-05	WCARO	Sexual exploitation and abuse	Sexual abuse	Internal	UNFPA service contract holder attempted to rape a beneficiary of UNFPA training	N.a.	Substantiated	The victim and the perpetrator concluded a settlement agreement under local law. The settlement agreement was approved by the public prosecutor. The perpetrator's details were included in the UN common database ClearCheck.			\$ -
2019-06	ASRO	Sexual exploitation and abuse	Sexual exploitation	External	The staff member of an UNFPA implementing partner exploited a beneficiary of UNFPA-funded services. OAIS reviewed the investigation dossier and process from the implementing partner, and endorsed the outcome	N.a.	Substantiated	The UNFPA implementing partner terminated its staff member's contract. The UNFPA investigation found that the implementing partner acted appropriately in investigating the matter and terminating the employee concerned.			\$ -
2019-07	HQ	Fraud	Procurement fraud	Internal	While in employment in another UN organization prior to joining UNFPA, a staff member procured services for personal use. OAIS reviewed the investigation dossier and process, and endorsed the outcome	Loss to other UN organization: \$260	Substantiated	A disciplinary measure of separation from service was imposed.			\$ -
2019-08	APRO	Harassment; sexual harassment; abuse of authority	Sexual harassment	Internal	UNFPA staff member engaged in sexual harassment and sexual assault against a supplier's staff member	N.a.	Unsubstantiated				\$ -
2019-09	WCARO	Fraud	Implementing partner fraud	External	UNFPA Implementing partner failed to provide supporting documentation to justify expenses	\$ 29,021.09	Substantiated	The implementing partner did not commit proscribed practices. However, the Implementing Partner was in breach of contract. UNFPA is seeking recovery of USD 29,021. Justification was provided to support expenses and the amount was cleared by the HACT auditor.	\$ 29,021.09	\$ -	\$ 29,021.09
			Fraud	Implementing partner fraud	External		UNFPA implementing partner charged for expenses it did not incur				Unsubstantiated

TOTAL	\$ 106,379.44
of which fraud/ financial irregularity:	\$ 45,536.70
Unsupported expenditures	\$ 60,842.74

\$ 50,326.09	\$ 3,282.90	\$ 53,608.99
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OAIS Reference Number	Regional Office	Wrongoing category	Subcategory	Type	Description	Estimated loss to UNFPA	Substantiated	Management actions taken as at 1 April 2020	Refunding in 2018	Refunding in 2019	Refunding in 2020	Total
2018-01	ASRO	Other misconduct	Privileges & Immunities	Internal	UNFPA staff member misused UNLP for unofficial and private travel	n.a.	Substantiated	Staff member resigned; report and note placed on personnel file.				\$ -
2018-02	HQ	Other misconduct	Outside activity	Internal	UNFPA staff member alleged to have participated in an unauthorised outside activity	n.a.	Unsubstantiated					\$ -
2018-03	LACRO	Fraud	Embezzlement	Internal	UNFPA staff member received stolen funds	n.a.	Substantiated	Case closed due to insufficient evidence of misconduct.				\$ -
2018-04	WCARO	Fraud	IP Fraud	External	UNFPA implementing partner defrauded UNFPA funding	\$ 3,524.97	Substantiated	Management action ongoing. Implementing Partner committed to refund the amount; management follow-up continuing				\$ -
2018-05	LACRO	Fraud	Collusion	External	UNFPA vendor colluded with other bidders during procurement exercise	n.a.	Substantiated	Case referred to Vendor Review Committee. Review pending.				\$ -
2018-06	WCARO	Sexual exploitation and abuse	Sexual exploitation and abuse	Internal	UNFPA service contract holder sexually abused and/or assaulted minors on various occasions	n.a.	Substantiated	Case referred to Government for administration of justice.				\$ -
		Sexual exploitation and abuse	Sexual exploitation and abuse	Internal	UNFPA service contractor holder attempted to sexually assault a minor on one occasion	n.a.	Substantiated					\$ -
		Other misconduct	Assault	Internal	UNFPA service contractor holder assaulted a female person	n.a.	Substantiated					\$ -
2018-07	LACRO	Fraud	IP Fraud	External	UNFPA vendor colluded with other vendors during procurement exercise	n.a.	Substantiated	Case referred to Vendor Review Committee. Review pending.				\$ -
2018-08	LACRO	Fraud	Collusion	External	UNFPA vendor colluded with other vendors during procurement exercise	n.a.	Substantiated	Case referred to Vendor Review Committee. Review pending.				\$ -
2018-09	LACRO	Fraud	Collusion	External	UNFPA vendor colluded with other bidders during procurement exercise	n.a.	Unsubstantiated					\$ -
2018-10	ESARO	Work harassment / Abuse of authority	Harassment	Internal	UNFPA staff member is alleged to have harassed another staff member	n.a.	Unsubstantiated					\$ -
2018-11	LACRO	Fraud	Collusion	Internal	UNFPA staff member is alleged to have colluded with vendors during procurement exercise	n.a.	Unsubstantiated	Noted by management				\$ -
2018-12	APRO	Sexual harassment	Sexual harassment	Internal	UNFPA staff member is alleged to have sexually harassed a female employee of a UNFPA partner	n.a.	Unsubstantiated	Noted by management				\$ -
		Work harassment / Abuse of authority	Harassment	Internal	UNFPA staff member is alleged to have harassed a female employee of a UNFPA partner on various occasions	n.a.	Unsubstantiated					\$ -
		Work harassment / Abuse of authority	Harassment	Internal	UNFPA staff member is alleged to have taken reprisal actions against a female employee of a UNFPA partner	n.a.	Unsubstantiated					\$ -
2018-13	LACRO	Fraud	Embezzlement	Internal	UNFPA staff member is alleged to have received stolen funds	n.a.	Substantiated	Case closed due to insufficient evidence of misconduct.				\$ -
2018-14	ESARO	Other misconduct	Outside activity	Internal	UNFPA staff member is alleged to have engaged in unauthorised outside activities	n.a.	Substantiated	Staff member resigned. Note placed on personnel file.				\$ -
		Other misconduct	Outside activity	Internal	UNFPA staff member is alleged to have engaged in unauthorised outside activities	n.a.	Substantiated					\$ -

OAIS Reference Number	Regional Office	Wrongdoing category	Subcategory	Type	Description	Estimated loss to UNFPA	Substantiated	Management actions taken as at 1 April 2020	Refunding in 2018	Refunding in 2019	Refunding in 2020	Total
2018-15	APRO	Work harassment / Abuse of authority	Harassment	Internal	UNFPA staff member is alleged to have taken reprisal actions against an employee of a UNFPA partner	n.a.	Unsubstantiated	Noted by management				\$ -
		Work harassment / Abuse of authority	Harassment	Internal	UNFPA staff member is alleged to have taken reprisal actions against an employee of a UNFPA partner	n.a.	Unsubstantiated		\$ -			
		Work harassment / Abuse of authority	Harassment	Internal	UNFPA staff member is alleged to have taken reprisal actions against an employee of a UNFPA partner	n.a.	Unsubstantiated		\$ -			
		Work harassment / Abuse of authority	Harassment	Internal	UNFPA staff member is alleged to have taken reprisal actions against an employee of a UNFPA partner	n.a.	Unsubstantiated		\$ -			
		Work harassment / Abuse of authority	Harassment	Internal	UNFPA staff member is alleged to have taken reprisal actions against an employee of a UNFPA partner	n.a.	Unsubstantiated		\$ -			
2018-16	WCARO	Fraud	IP Fraud	External	UNFPA implementing partner defrauded UNFPA funding	n.a.	Unsubstantiated	Noted by management				\$ -
2018-17	APRO	Work harassment / Abuse of authority	Harassment	Internal	UNFPA staff member was alleged to have harassed another staff member	n.a.	Unsubstantiated	Noted by management				\$ -
2018-18	ASRO	Sexual exploitation and abuse	Sexual exploitation and abuse	Third-party	Employee of UNFPA implementing partner was alleged to have sexually exploited / abused a female beneficiary	n.a.	Unsubstantiated	Noted by management				\$ -
2018-19	WCARO	Fraud	IP Fraud	External	UNFPA implementing partner defrauded UNFPA funding	n.a.	Unsubstantiated	Noted by management				\$ -
2018-20	APRO	Work harassment / Abuse of authority	Harassment	Internal	UNFPA staff member is alleged to have harassed a female employee of a UNFPA partner	n.a.	Unsubstantiated	Noted by management				\$ -
		Work harassment / Abuse of authority	Harassment	Internal	UNFPA staff member is alleged to have harassed a UNFPA staff member on various occasions	n.a.	Unsubstantiated		\$ -			

TOTAL	\$ 3,524.97
of which fraud/ financial irregularity:	\$ 3,524.97
Unsupported expenditures	

-	\$ -	\$ -	\$ -
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OAIS Reference Number	Regional Office	Wrongdoing category	Subcategory	Type	Description	Estimated loss to UNFPA	Substantiated	Management actions taken as at 1 April 2020	Refunding in 2017	Refunding in 2018	Refunding in 2019	Refunding in 2020	Total
2017-01	ASRO	Fraud	Procurement Fraud	External	UNFPA vendor engaged in collusive practices with staff member	No financial loss	Substantiated	Referred to Vendor Review Committee. Review pending.					\$ -
2017-02	ASRO	Fraud	Procurement Fraud	External	UNFPA vendor engaged in unethical practices with staff member	No financial loss	Substantiated	Referred to Vendor Review Committee. Review pending.					\$ -
2017-03	WCARO	Conflict of interest	Conflict of interest	Internal	UNFPA staff member engaged in conflict of interest by accepting remuneration from a national Government while employed by UNFPA	No financial loss	Substantiated	Staff member separated from service.					\$ -
		Other Misconduct	Misuse of resources	Internal	Staff member misused UNFPA resources	\$ -	Substantiated		\$ -				
2017-04	ASRO	Fraud	IP Fraud	External	UNFPA implementing partner allegedly engaged in fraudulent practices with subcontractor	n.a.	Unsubstantiated						\$ -
2017-05	ESARO	Other Misconduct	Security Policy Breaches	Internal	Staff member allegedly mishandled vehicle accident in violation of UNFPA security policies	n.a.	Unsubstantiated						\$ -
2017-06	WCARO	Conflict of interest	Conflict of interest	Internal	UNFPA staff member engaged in conflict of interest by accepting remuneration from a national Government while employed by UNFPA	No financial loss	Substantiated	Disciplinary measure imposed on staff member of loss of two steps in grade.					\$ -
2017-07	ESARO	Fraud	IP Fraud	External	UNFPA implementing partner allegedly engaged in fraudulent practices relating to renovations of health care centers	n.a.	Unsubstantiated						\$ -
2017-08	ASRO	Fraud	Procurement Fraud	External	UNFPA vendor allegedly engaged in collusive practices with two staff members	n.a.	Unsubstantiated						\$ -
2017-09	ASRO	Fraud	Procurement Fraud	External	UNFPA vendor allegedly engaged in collusive practices with staff member	n.a.	Unsubstantiated						\$ -
2017-10	ESARO	Fraud	Procurement Fraud	Internal	Staff member allegedly engaged in corrupt practices with UNFPA vendor	n.a.	Unsubstantiated						\$ -
2017-11	ASRO	Fraud	Procurement Fraud	Internal	Staff member breached UNFPA policies and procedures and procurement actions with three UNFPA vendors	No financial loss	Substantiated	Staff member referred to procurement training and procurement-related performance action.					\$ -
		Favoritism	Favoritism	Internal	Staff member allegedly engaged in favoritism in two recruitment exercises	n.a.	Unsubstantiated		\$ -				
		Fraud	Recruitment Fraud	Internal	Staff member allegedly engaged in corrupt practices with UNFPA job candidates	n.a.	Unsubstantiated		\$ -				
		Fraud	Collusive Practices	Internal	Staff member allegedly engaged in collusive practices with another staff member	n.a.	Unsubstantiated		\$ -				
		Favoritism	Favoritism	Internal	Staff member allegedly engaged in favoritism towards a UNFPA vendor	n.a.	Unsubstantiated		\$ -				
2017-12	WCARO	Fraud	IP Fraud	External	UNFPA IP engaged in fraudulent practices in connection with the procurement of catering services	No financial loss	Substantiated	Referred to Vendor Review Committee. Review pending.					\$ -
2017-13	ESARO	Fraud	Corrupt Practices	External	UNFPA vendor allegedly engaged in corrupt practices with staff member	n.a.	Unsubstantiated						\$ -
2017-14	APRO	Other Misconduct	Favouritism	Internal	Staff member engaged in favoritism in a recruitment exercise	-	Substantiated	Disciplinary measure imposed on staff member of fine of one month's net base salary and loss of one step in grade.					\$ -
		Proscribed Practice	Obstruction	Internal	Staff member failed to disclose facts in an OAIS investigation	No financial loss	Substantiated		\$ -				
		Proscribed Practice	Obstruction	Internal	Staff member allegedly misrepresent facts in an OAIS investigation	n.a.	Unsubstantiated		\$ -				
2017-15	HQ	Fraud	Misrepresentation	Internal	Staff member allegedly engaged in conflict of interest by recruiting and, subsequently, supervising spouse	n.a.	Unsubstantiated					\$ -	
2017-16	APRO	Fraud	Entitlement fraud	Internal	Service contract holder allegedly misrepresented travel expenses	n.a.	Unsubstantiated					\$ -	
2017-17	HQ	Other Misconduct	Other Misconduct	Internal	Staff member allegedly failed to disclose spousal relationship to another staff member	n.a.	Unsubstantiated					\$ -	

OAIS Reference Number	Regional Office	Wrongdoing category	Subcategory	Type	Description	Estimated loss to UNFPA	Substantiated	Management actions taken as at 1 April 2020	Refunding in 2017	Refunding in 2018	Refunding in 2019	Refunding in 2020	Total
2017-18	LACRO	Fraud	IP Fraud	External	Subcontractor of UNFPA implementing partner allegedly engaged in fraudulent practices to the detriment of the Organization	n.a.	Unsubstantiated						\$ -
2017-19	LACRO	Fraud	IP Fraud	External	UNFPA Implementing partner breached contract obligations in its financial transactions with a subcontractor	No financial loss	Substantiated	Implementing partner received a written admonishment/reprimand.					\$ -
		Fraud	IP Fraud	External	UNFPA Implementing partner breached contract obligations by charging UNFPA for ineligible expenses	No financial loss	Substantiated		\$ -				
2017-20	APRO	Harassment, Sexual Harassment, Abuse of Authority	Harassment	Internal	Staff member allegedly engaged in workplace harassment toward a colleague	n.a.	Unsubstantiated						\$ -
2017-21	WCARO	Fraud	IP Fraud	External	Implementing partner engaged in fraudulent practices by charging UNFPA for salary expenses it did not incur	\$ 36,745.13	Substantiated	Loss amount proposed for write-off; implementing partner no longer in operation					\$ -
		Fraud	IP Fraud	External	Implementing partner engaged in fraudulent practices by charging UNFPA for expenses for goods and services it did not incur	-	Substantiated		\$ -				
		Fraud	IP Fraud	External	Implementing partner engaged in fraudulent practices by charging UNFPA for fictitious payments to beneficiaries	-	Substantiated		\$ -				
2017-22	ESARO	Theft	Theft	Internal	Staff member stole four mobile phone devices	-	Substantiated	Staff member separated from service.					\$ -
		Theft	Theft	Internal	Staff member allegedly misappropriated two SIM cards	n.a.	Unsubstantiated		\$ -				
2017-23	WCARO	Fraud	Procurement Fraud	External	UNFPA vendor engaged in proscribed practices in connection with the sale of UNFPA assets	-	Substantiated	Vendor convicted to prison term. Case referred to Vendor Review Committee. Review pending.					\$ -
2017-24	WCARO	SEA	Rape	Internal	UNFPA staff member allegedly raped another staff member	n.a.	Unsubstantiated						\$ -
2017-25	ESARO	Fraud	Procurement Fraud	Internal	UNFPA staff member attempted to engage in corrupt practices with UNFPA vendor	-	Substantiated	Staff member resigned from service following formal charges of misconduct.					\$ -
		Other misconduct	Procurement Policy Breaches	Internal	UNFPA staff member exceeded authority in UNFPA procurement actions	-	Substantiated		\$ -				
		Other misconduct	Threatening Behaviour	Internal	UNFPA staff member threatened UNFPA vendor	n.a.	Substantiated		\$ -				
		Fraud	Procurement Fraud	Internal	UNFPA staff member engaged in collusive practices with UNFPA vendor	-	Substantiated		\$ -				
2017-26	HQ	Retaliation	Retaliation	Internal	UNFPA staff allegedly engaged in retaliation toward subordinate	n.a.	Unsubstantiated					\$ -	
2017-27	ESARO	Fraud	Procurement Fraud	External	UNFPA vendor engaged in collusive practices with staff member	-	Substantiated	Referred to Vendor Review Committee. Review pending.					\$ -
2017-28	APRO	Fraud	IP Fraud	External	UNFPA Implementing Partner allegedly engaged in fraudulent practices by charging salary expenses it did not incur	n.a.	Unsubstantiated						\$ -
2017-29	ESARO	Fraud	IP Fraud	External	UNFPA Implementing Partner engaged in fraudulent practices by charging UNFPA for rental expenses it did not incur	\$ 4,600.00	Substantiated	Referred to Vendor Review Committee. Review pending.					\$ -
		Fraud	IP Fraud	External	UNFPA Implementing Partner engaged in fraudulent practices by charging UNFPA for vehicle repair costs it did not incur		Substantiated		\$ 1,610.00	\$ 2,990.00	\$ 4,600.00		
		Proscribed Practice	Obstruction	External	UNFPA Implementing Partner engaged in obstructive practices by misrepresenting facts to OAIS	n.a.	Substantiated				\$ -		

TOTAL	\$ 41,345.13
of which fraud/ financial irregularity:	\$ 41,345.13
Unsupported expenditures	n.a.

\$ 1,610.00	\$ -	\$ 2,990.00	\$ -	\$ 4,600.00
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Vendor Review Committee
UN Office of Legal Affairs (OLA)

OAIS Reference Number	Regional Office	Wrongdoing category	Subcategory	Type	Description	Estimated loss to UNFPA	Substantiated	Management actions taken as at 1 April 2020	Refundig in 2016	Refundig in 2017	Refundig in 2018	Refundig in 2019	Refundig in 2020	Total
0001-16	APRO	Fraud/ financial irregularity	Procurement fraud	Internal	Staff member steered with UNFPA contracts for rental facilities to relatives	No financial loss	Substantiated	Staff member separated from service.						\$ -
0002-16	WCARO	Fraud/ financial irregularity	IP fraud	External	UNFPA vendor allegedly defrauded the Organization by charging expenses it did not incur	No financial loss	Unsubstantiated							\$ -
0003-16	ASRO	Fraud/ financial irregularity	IP fraud	External	UNFPA vendor failed to exercise financial oversight over UNFPA funds entrusted to it	No financial loss	Substantiated	Management action taken re this Implementing Partner, incl. HACT-related action (e.g. reduction of cash transfer, limitation of cash transfer to direct payments). As of 24 May 2018, resumption of full HACT with required HACT assurance measures.						\$ -
		Fraud/ financial irregularity	IP fraud	External	UNFPA vendor failed to keep accurate records of expenses incurred	No financial loss	Substantiated		\$ -					
		Fraud/ financial irregularity	IP fraud	External	UNFPA vendor failed to apply proper procurement procedures	No financial loss	Substantiated		\$ -					
0004-16	APRO	Fraud/ financial irregularity	Procurement fraud	External	UNFPA vendor colluded with staff member in order to secure contracts for rental facilities	No financial loss	Substantiated	Closed by Vendor Review Committee.						\$ -
0005-16	WCARO	Fraud/ financial irregularity	Procurement fraud	Internal	Staff member requested and received USD 1,200 from UNFPA vendor	No financial loss	Substantiated	Staff member separated from service.						\$ -
0006-16	ASRO	Fraud/ financial irregularity	Third Party Fraud	External	Subcontractor defrauded UNFPA vendor to the ultimate detriment of the organization	\$ 20,000.00	Substantiated	Case referred to national authorities for administration of justice.						\$ -
0007-16	APRO	Fraud/ financial irregularity	Procurement fraud	External	UNFPA vendor colluded with staff member in order to secure contracts for rental facilities	No financial loss	Substantiated	Closed by Vendor Review Committee.						\$ -
0008-16	WCARO	Fraud/ financial irregularity	Procurement fraud	External	Four UNFPA vendors allegedly engaged in proscribed practices in a procurement for mosquito nets	No financial loss	Unsubstantiated							\$ -
0009-16	WCARO	Fraud/ financial irregularity	Procurement fraud	External	UNFPA vendor paid staff member USD 1,200 to facilitate business with the organization	No financial loss	Substantiated	Referred to Vendor Review Committee; review pending.						\$ -
0010-16	APRO	Fraud/ financial irregularity	Financial irregularity	Internal	Staff member exceeded authority in procurement actions with a UNFPA vendor	No financial loss	Substantiated	Disciplinary measure imposed on staff member of written censure, loss of one step in grade.						\$ -
		Fraud/ financial irregularity	Financial irregularity	Internal	Staff member failed to report wrongdoing by UNFPA vendors and a staff member	No financial loss	Substantiated		\$ -					
0011-16	HQ	Sexual Exploitation and Abuse (SEA)	SEA	External	Service contract holder allegedly engaged in transactional sex	No financial loss	Unsubstantiated	Subject cautioned, matter closed.						\$ -
		Harassment/Abuse of Authority	Harassment	External	Service contractor allegedly engaged in sexual harassment toward a conference participant	No financial loss	Unsubstantiated		\$ -					
		Other wrongdoing	Other wrongdoing	External	Service contractor engaged in personal activities that compromised the reputation of the organization	No financial loss	Substantiated		\$ -					
0012-16	ASRO	Fraud/ financial irregularity	IP fraud	External	UNFPA vendor defrauded the organization by charging expenses it had not incurred	\$ 5,350.00	Substantiated	Referred to Vendor Review Committee; review pending.						\$ -
		Fraud/ financial irregularity	IP fraud	External	UNFPA vendor breached contractual obligations by procuring overpriced items and not ensuring best value for money	\$ 14,135.00	Substantiated	Recovery of funds undertaken.				\$ 14,200.00		\$ 14,200.00
		Fraud/ financial irregularity	IP fraud	External	UNFPA vendor allegedly defrauded the Organization by charging expenses it did not incur	No financial loss	Unsubstantiated							\$ -

OAIS Reference Number	Regional Office	Wrongdoing category	Subcategory	Type	Description	Estimated loss to UNFPA	Substantiated	Management actions taken as at 1 April 2020	Refundig in 2016	Refundig in 2017	Refundig in 2018	Refundig in 2019	Refundig in 2020	Total	
0013-16	HQ	Fraud/ financial irregularity	Entitlement Fraud	Internal	Staff member fraudulently requested and received undue travel entitlements	\$ 7,169.41	Substantiated	Staff member resigned after receiving charges of misconduct by the organization. Investigation report and charges placed on file. Total loss estimated by Legal at USD 7,169.41.	\$ 872.00	\$ 6,297.41					\$ 7,169.41
		Fraud/ financial irregularity	Financial irregularity	Internal	Staff member failed to declare financial assets as required by the UNFPA Financial Disclosure Policy	No financial loss	Substantiated		\$ -						
		Misrepresentation	Misrepresentation	Internal	Staff member manipulated UNFPA recruitment records to favor candidates	No financial loss	Substantiated		\$ -						
		Fraud/ financial irregularity	Financial irregularity	Internal	Staff member breached UNFPA procurement rules by procuring goods without proper solicitation	No financial loss	Substantiated		\$ -						
		Other wrongdoing	Excess of authority	Internal	Staff member contracted consultant without authority to do so	No financial loss	Substantiated		\$ -						
		Fraud/ financial irregularity	Financial irregularity	Internal	Staff member allegedly made and subsequently misappropriated unauthorized purchases on behalf of UNFPA	No financial loss	Unsubstantiated		\$ -						
		Other wrongdoing	Other wrongdoing	Internal	Staff member allegedly engaged in unauthorized outside activities	No financial loss	Unsubstantiated		\$ -						
		Theft	Theft	Internal	Staff member allegedly stole goods from UNFPA premises	No financial loss	Unsubstantiated	\$ -							
0014-16	ASRO	Fraud/ financial irregularity	Procurement fraud	Internal	Staff member engaged in corrupt practices with four UNFPA vendors	\$ 4,645.00	Substantiated	Staff member resigned during the investigation phase. Investigation report and related documents placed on file. Staff member referred to national authorities for criminal accountability.		\$ 5,225.49				\$ 5,225.49	
		Fraud/ financial irregularity	Procurement fraud	Internal	Staff member favored three UNFPA vendors	No financial loss	Substantiated		\$ -						
		Fraud/ financial irregularity	Procurement fraud	Internal	Staff member engaged in collusive practices with colleague staff member	No financial loss	Substantiated		\$ -						
		Conflict of Interest	Conflict of Interest	Internal	Staff member failed to disclose familial association to one UNFPA vendor and one bidder	No financial loss	Substantiated		\$ -						
		Fraud/ financial irregularity	Financial irregularity	Internal	Staff member approved an unjustified overpayment to a UNFPA vendor	\$ 884.00	Substantiated		\$ 883.65	\$ 883.65					
		Fraud/ financial irregularity	Procurement fraud	Internal	Staff member allegedly colluded with other staff	No financial loss	Unsubstantiated	\$ -							
0015-16	WCARO	Retaliation	Retaliation	Internal	Staff member engaged in multiple acts of retaliation towards staff member under his/her supervision	No financial loss	Substantiated	Disciplinary measure : Fine in the amount of two months (net base salary).						\$ -	
0016-16	ASRO	Fraud/ financial irregularity	Procurement fraud	External	UNFPA vendor engaged in corrupt practices with staff member	included in 0014-16	Substantiated	Referred to Vendor Review Committee; review pending. Referred to national authorities.						\$ -	
0017-16	ASRO	Fraud/ financial irregularity	Procurement fraud	External	UNFPA vendor engaged in corrupt practices with staff member	included in 0014-16	Substantiated	Referred to Vendor Review Committee; review pending. Referred to national authorities.						\$ -	
0018-16	ESARO	Fraud/ financial irregularity	IP fraud	External	UNFPA vendor allegedly defrauded the organization by submitting false receipts for fuel purchases	No financial loss	Unsubstantiated							\$ -	
		Fraud/ financial irregularity	Financial irregularity	External	UNFPA vendor allegedly failed to ensure best value in procurement actions undertaken for UNFPA activities	No financial loss	Unsubstantiated							\$ -	
0019-16	ASRO	Fraud/ financial irregularity	Procurement fraud	External	UNFPA vendor engaged in corrupt practices with staff member	included in 0014-16	Substantiated	Referred to Vendor Review Committee; review pending. Referred to national authorities.						\$ -	
0020-16	WCARO	Retaliation	Retaliation	Internal	Staff member retaliated against another staff member	No financial loss	Substantiated	Separation from service.						\$ -	
0021-16	ASRO	Fraud/ financial irregularity	Procurement fraud	External	UNFPA vendor engaged in corrupt practices with staff member	included in 0014-16	Substantiated	Referred to Vendor Review Committee; review pending. Referred to national authorities.						\$ -	

OAIS Reference Number	Regional Office	Wrongdoing category	Subcategory	Type	Description	Estimated loss to UNFPA	Substantiated	Management actions taken as at 1 April 2020	Refundig in 2016	Refundig in 2017	Refundig in 2018	Refundig in 2019	Refundig in 2020	Total
0022-16	LACRO	Fraud/ financial irregularity	Fraud	Internal	Staff member allegedly misrepresented facts to the organization in order to obtain funds for a project	No financial loss	Unsubstantiated							\$ -
		Misrepresentation	Misrepresentation	Internal	Staff member allegedly plagiarized a UNFPA bidders' project proposal	No financial loss	Unsubstantiated							\$ -
		Fraud/ financial irregularity	Financial irregularity	Internal	Staff member allegedly favored a UNFPA vendor	No financial loss	Unsubstantiated							\$ -
0023-16	WCARO	Retaliation	Retaliation	Internal	Staff member retaliated against another staff member	No financial loss	Substantiated	Staff member retired before investigation. Investigation report and note placed on file.						\$ -

TOTAL	\$ 52,183.41
of which fraud/ financial irregularity:	\$ 45,014.00
Unsupported expenditures	No financial loss

\$ 872.00	\$ 12,406.55	\$ -	\$ 14,200.00	\$ -	\$ 27,478.55
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VRC Vendor Review Committee
 OLA Office of Legal Affairs - United Nations Secretariat

OAIS reference number	Regional Office	Wrongdoing category	Subcategory	Type	Description	Estimated loss to UNFPA	Substantiated	Management actions taken as at 1 April 2020	Refundig in 2015	Refundig in 2016	Refundig in 2017	Refundig in 2018	Refundig in 2019	Refundig in 2020	Total
0001-15	APRO	Fraud/ financial irregularity	IP fraud	External	Government official misused UNFPA funds by claiming and receiving undue DSA payments	USD 600.00	Substantiated	UNFPA phased out work with the implementing partner.							\$ -
0002-15	LACRO	Fraud/ financial irregularity	Financial irregularity	Internal	Staff member allegedly mismanaged a UNFPA private sector partnership.	No financial loss	Unsubstantiated								\$ -
0003-15	APRO	Fraud/ financial irregularity	Procurement fraud	External	Procurement of dignity, hygiene kits and other commodities was alleged to have been corrupted.	No financial loss	Unsubstantiated								\$ -
0004-15	APRO	Fraud/ financial irregularity	IP fraud	External	Government official wrongfully retained UNFPA funds that should have been returned to the Organization	USD 2,444.56	Substantiated	UNFPA phased out work with the implementing partner.							\$ -
		Fraud/ financial irregularity	Financial irregularity	External	Government official mismanaged UNFPA funds by failing to maintain accurate financial records										\$ -
0005-15	LACRO	Fraud/ financial irregularity	Financial irregularity	Internal	Staff member mismanaged a UNFPA private sector partnership	No financial loss	Substantiated	Written censure and loss of one step in grade.							\$ -
0006-15	WCARO	Other wrongdoing	Assault	Internal	Staff member allegedly physically threatened other staff member.	No financial loss	Unsubstantiated								\$ -
0007-15	EECARO	Fraud/ financial irregularity	Misuse of UNFPA property	Internal	Staff member allegedly misused UNFPA vehicles for personal purposes.	No financial loss	Unsubstantiated								\$ -
0008-15	HQ	Other wrongdoing	Unauthorized disclosure	Internal	Staff member allegedly disclosed confidential recruitment information.	No financial loss	Unsubstantiated								\$ -
0009-15	APRO	Other wrongdoing	Assault	Internal	Staff member made death threats against another staff member	No financial loss	Substantiated	Disciplinary Measure of Separation from Service imposed.							\$ -
0010-15	LACRO	Fraud/ financial irregularity	Procurement fraud	External	UNFPA consultant colluded with UNFPA vendors for ICT services	No financial loss	Substantiated	Subject of investigation was no longer consultant at UNFPA. Report and exhibits were provided to the subject who provided comments. Report and comments were placed on file.							\$ -
		Fraud/ financial irregularity	Procurement fraud	External	UNFPA consultant steered contracts to an UNFPA ICT consultant	No financial loss									\$ -
		Favoritism/ conflict of interest	Conflict of interest	External	UNFPA consultant failed to disclose concurrent employment with a national Government	No financial loss									\$ -
		Fraud/ financial irregularity	Misrepresentation	External	UNFPA consultant issued official documentation without authority to do so. In one instance, he produced false supporting documentation.	No financial loss									\$ -
		Other wrongdoing	Excess of authority	External	UNFPA consultant allegedly developed ICT applications without approval.	No financial loss									Unsubstantiated
0011-15	LACRO	Fraud/ financial irregularity	Procurement fraud	External	UNFPA vendor colluded with UNFPA consultant in the award of ICT service contracts	No financial loss	Substantiated	Pending with Vendor Review Committee.							\$ -
		Fraud/ financial irregularity	Forgery	External	UNFPA vendor falsified official UNFPA documents to conceal a conflict of interest with a UNFPA consultant	No financial loss		Referred to national authorities through UN Office of Legal Affairs (OLA).							\$ -

OAIS reference number	Regional Office	Wrongdoing category	Subcategory	Type	Description	Estimated loss to UNFPA	Substantiated	Management actions taken as at 1 April 2020	Refundig in 2015	Refundig in 2016	Refundig in 2017	Refundig in 2018	Refundig in 2019	Refundig in 2020	Total
0012-15	LACRO	Fraud/ financial irregularity	Procurement fraud	External	UNFPA vendor colluded with UNFPA consultant in the award of ICT service contracts	No financial loss	Substantiated	Pending with Vendor Review Committee; Referred to national authorities through UN Office of Legal Affairs (OLA)							\$ -
0013-15	WCARO	Fraud/ financial irregularity	Financial irregularity	External	Implementing Partner released payment to subcontractor without verifying completion of works	USD 22,609.00	Substantiated	Corrective administrative action taken by management.							\$ -
		Fraud/ financial irregularity	IP fraud	External	Implementing Partner misrepresented status of project completion thereby misleading UNFPA to release undue payment.				\$ -						
		Fraud/ financial irregularity	Financial irregularity	External	Implementing Partner failed to maintain accurate financial records regarding project expenditures for the renovation of health care facilities	USD 91,366.00			\$ -						
		Fraud/ financial irregularity	Financial irregularity	External	Implementing Partner failed to maintain accurate financial records regarding project expenditures for the renovation of youth centers.	unknown			\$ -						
		Other wrongdoing	Obstruction	External	Implementing Partner failed to cooperate with the OAIIS investigation.	No financial loss			\$ -						
		Favoritism/ conflict of interest	Conflict of Interest	External	Implementing Partner contracted individual to perform renovation works who was related to staff of the Implementing Partner	No financial loss	\$ -								
		Fraud/ financial irregularity	IP fraud	External	Implementing Partner allegedly misrepresented its contractual relations to subcontractors.	No financial loss	Unsubstantiated							\$ -	
0014-15	ASRO	Other wrongdoing	Excess of authority	Internal	UNFPA staff allegedly conducted procurement for construction and rehabilitation works in refugee camps without authorization.	No financial loss	Unsubstantiated							\$ -	
		Favoritism/ conflict of interest	Favoritism	Internal	Staff member allegedly favored UNFPA vendors in said procurement	No financial loss		\$ -							
0015-15	ASRO	Other wrongdoing	Excess of authority	Internal	Staff member allegedly made unauthorized changes in a procurement for construction and rehabilitation works in refugee camps.	No financial loss	Unsubstantiated							\$ -	
		Favoritism/ conflict of interest	Favoritism	Internal	Staff member allegedly favored UNFPA vendors in said procurement	No financial loss		\$ -							
0016-15	APRO	Favoritism/ conflict of interest	Favoritism	Internal	Staff member shared confidential information with prospective vendor thereby enabling said vendor to secure a UNFPA contract	No financial loss	Substantiated	Loss of step in grade.							\$ -
		Fraud/ financial irregularity	Procurement Fraud	Internal	Staff member allegedly requested and received bribes from a prospective vendor	No financial loss	Unsubstantiated		\$ -						
0017-15	ASRO	Other wrongdoing	Excess of authority	Internal	Staff member allegedly made unauthorized changes in a procurement for construction and rehabilitation works in refugee camps.	No financial loss	Unsubstantiated							\$ -	
		Favoritism/ conflict of interest	Favoritism	Internal	Staff member allegedly favored UNFPA vendors in said procurement	No financial loss		\$ -							
0018-15	APRO	Harassment/ abuse of authority	Harassment	Internal	Staff member engaged in harassment towards several UNFPA personnel	No financial loss	Substantiated	Fine in the amount of one month (net base salary).							\$ -
		Fraud/ financial irregularity	Financial irregularity	Internal	Staff member approved undue travel allowances.	To be determined by management			\$ -						
		Harassment/ abuse of authority	Abuse of authority	Internal	Staff member repeatedly requested driver to drive under hazardous conditions.	No financial loss	\$ -								
		Fraud/ financial irregularity	Misuse of UNFPA property	Internal	Staff member allegedly misused UNFPA vehicle for personal purposes.	No financial loss	Unsubstantiated		\$ -						

OAIS reference number	Regional Office	Wrongdoing category	Subcategory	Type	Description	Estimated loss to UNFPA	Substantiated	Management actions taken as at 1 April 2020	Refundig in 2015	Refundig in 2016	Refundig in 2017	Refundig in 2018	Refundig in 2019	Refundig in 2020	Total
0019-15	APRO	Other wrongdoing	Assault	Internal	Staff member allegedly engaged in verbal abuse of employees of a UNFPA vendor.	No financial loss	Unsubstantiated								\$ -
		Other wrongdoing	Unauthorized disclosure	Internal	Staff member allegedly disclosed confidential UNFPA information to a Government Official.	No financial loss									\$ -
0020-15	ASRO	Other wrongdoing	Assault	Internal	UNFPA personnel (driver) assaulted employee of UNFPA vendor	No financial loss	Substantiated	Deferment for two years of eligibility for salary increments.							\$ -
0021-15	APRO	Other wrongdoing	Unauthorized disclosure	Internal	Staff member allegedly disclosed confidential UNFPA information to a Government Official.	No financial loss	Unsubstantiated								\$ -
0022-15	APRO	Harassment/ abuse of authority	Harassment	Internal	Staff member engaged in harassment towards several UNFPA personnel.	No financial loss	Substantiated	Fine in the amount of one-half month (net base salary).							\$ -
		Fraud/ financial irregularity	Financial irregularity	Internal	Staff member allegedly authorized undue travel allowances.	To be determined by management									\$ -
0023-15	LACRO	Favoritism/ conflict of interest	Favoritism	Internal	Staff member allegedly favored a UNFPA bidder in the procurement of accounting software.	No financial loss	Unsubstantiated	--							\$ -
0024-15	APRO	Retaliation	Retaliation	Internal	Staff member retaliated against subordinate	No financial loss	Substantiated	Fine in the amount of two months (net base salary)							\$ -
0025-15	APRO	Retaliation	Retaliation	Internal	Staff member allegedly retaliated against subordinate	No financial loss	Unsubstantiated								\$ -
0026-15	APRO	Other wrongdoing	Unauthorized disclosure	Internal	Staff member allegedly disclosed confidential UNFPA information to a Government Official.	No financial loss	Unsubstantiated								\$ -
0027-15	APRO	Retaliation	Retaliation	Internal	Staff member allegedly retaliated against subordinate.	No financial loss	Unsubstantiated								\$ -
0028-15	APRO	Harassment/ abuse of authority	Harassment	Internal	Staff member allegedly engaged in reprisal against subordinate	No financial loss	Unsubstantiated								\$ -
		Other wrongdoing	Obstruction	Internal	Staff member allegedly tampered with evidence.	No financial loss									\$ -
0029-15	APRO	Fraud/ financial irregularity	Misuse of UNFPA property	Internal	Staff member misused UNFPA vehicle and mobile phone for personal purposes	No financial loss	Substantiated	Determination of loss. Written censure and fine equivalent to three days of net base salary.							\$ -
		Other wrongdoing	Obstruction	Internal	Staff member allegedly withheld facts during the investigation.	No financial loss	Unsubstantiated								\$ -

TOTAL	\$ 117,019.56
of which fraud:	\$ 25,653.56
Unsupported expenditures	\$ 91,366.00

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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OAIS reference number	Regional Office	Type of Wrongdoing	Type	Description	Estimated loss to UNFPA	Management actions taken as at 1 April 2020	Refundig in 2014	Refundig in 2015	Refundig in 2016	Refundig in 2017	Refundig in 2018	Refundig in 2019	Refundig in 2020	Total
0001-14	East and Southern Africa	Fraud	Internal	Staff member claimed and retained DSA for official travel the staff member did not undertake (reimbursed the Organization after being cited as a Subject of Investigation).	No financial loss	Staff member demoted.								\$ -
		Other misconduct	Internal	Staff member was absent from place of work or duty without authority.	To be determined by DHR									\$ -
0002-14	Eastern Europe and Central Asia	Other misconduct	Internal	Staff member misrepresented facts in official UNFPA documentation.	No financial loss	Staff member charged after resigning. Report and comments placed on staff member's file.								\$ -
0004-14	Eastern Europe and Central Asia	Other misconduct	Internal	Staff member entered into an unauthorized agreement with a vendor.	No financial loss	Staff member separated from service.								\$ -
		Financial irregularities	Internal	Staff member misused UNFPA funds for an unauthorized purpose (Staff member reimbursed the Organization prior to conclusion of investigation)	No financial loss									\$ -
0008-14	Eastern Europe and Central Asia	Financial irregularities	Internal	Staff member used UNFPA fuel cards for personal use (Staff member reimbursed Organization prior to conclusion of investigation)	No financial loss									\$ -
0004-14(2)	Headquarters	Favoritism	Internal	Staff member requested a subordinate, and potential candidate, to draft terms of reference and rank candidates for a position for which the subordinate was applying.	No financial loss	Staff member reprimanded.								\$ -
0007-14	West and Central Africa	Favoritism	Internal	Staff member selected and recruited a consultant without fair and transparent competition	No financial loss	Staff member contract ended prior to finalization of the Investigation Report; staff member was provided with the report and submitted comments thereto; a note to file has been placed on the staff member's personnel file.								\$ -
		Favoritism	Internal	Staff member requested a subordinate, and potential candidate, to draft terms of reference for a position for which the subordinate was applying.	No financial loss									\$ -
0010-14	East and Southern Africa	Fraud	Internal	Staff member claimed and retained home leave entitlements for dependents who were not residing in the duty station.	\$ 18,783.66	Disciplinary Measure of censure imposed on staff member.			\$ 8,250.00	\$ 5,245.56				\$ 13,495.56
0011-14	Latin America and the Caribbean	Other misconduct	External	Service Contractor failed to disclose outside employment held concurrently as his/her contract with the Organization.	No financial loss	Country office did not renew the service contract. The service contractor was provided with the report. A note to file has been placed on the service contractor's personnel file. <i>OAIS determined that the allegation is unsubstantiated</i>								\$ -
		Other misconduct	External	Service Contractor misrepresented facts in official UNFPA documents.	No financial loss									\$ -
0012-14	Latin America and the Caribbean	Fraud	External	UNFPA vendor and private sector donor engaged in collusive practices.	No financial loss	Case settled by the Vendor Review Committee (April 2018).								\$ -
		Fraud	External	UNFPA vendors engaged in collusive practices.	No financial loss									\$ -
		Other misconduct	External	Contravention of national law.	No financial loss									\$ -
0013-14	Asia and the Pacific	Other misconduct	Internal	Possessing and viewing pornographic material on UNFPA ICT resources.	No financial loss	Staff member was separated from service. Matter referred to national authorities.								\$ -
		Fraud	Internal	Engaging in collusive practices with an UNFPA vendor.	No financial loss									\$ -
0014-14	Asia and the Pacific	Fraud	Internal	Vendor engaged in collusive practices with an UNFPA staff member.	No financial loss	Matter referred to the Vendor Review Committee. Ineligibility/debarment imposed.								\$ -

OAIS reference number	Regional Office	Type of Wrongdoing	Type	Description	Estimated loss to UNFPA	Management actions taken as at 1 April 2020	Refundig in 2014	Refundig in 2015	Refundig in 2016	Refundig in 2017	Refundig in 2018	Refundig in 2019	Refundig in 2020	Total
0015-14	Latin America and the Caribbean	Fraud	External	Private sector donor engaged in collusive practices with vendor.	No financial loss	UNFPA decided that it will not enter into any business relationship with this donor in the future. UN Global Compact and UN Partnerships Office (in the case of the UN Global Compact for onward transmission to the UN Global Compact members) notified.								\$ -
		Financial irregularities	External	Private sector donor sold goods for profit in breach of the co-financing agreement with UNFPA.	No financial loss		\$ -							
		Other misconduct	External	Private sector donor misused UNFPA's name and emblem.	No financial loss		\$ -							
		Other misconduct	External	Violation of national law.	No financial loss		\$ -							
0017-14	Asia and the Pacific	Fraud	External	Service Contractor forged authorized signature and thereby misrepresented facts in official documents.	No financial loss	Service contract not renewed. Note to file was placed in the service contractor's file.								\$ -
0019-14	East and Southern Africa	Harassment and abuse of authority	Internal	Staff member used harassing and inappropriate language towards subordinate and created a hostile work environment.	No financial loss	Staff member reminded in writing to take a different approach when addressing staff.								\$ -

* Only substantiated cases. All reports were submitted to the Executive Director

TOTAL ESTIMATED FINANCIAL LOSS \$ 18,783.66

\$ - \$ - \$ 8,250.00 \$ 5,245.56 \$ - \$ - \$ - \$ 13,495.56

DOS reference number	Regional office	Type of wrongdoing	Description	Estimated loss to UNFPA	Substantiated	Management actions taken as at 1 April 2020	Refunding in 2013	Refunding in 2014	Refunding in 2015	Refunding in 2016	Refunding in 2017	Refunding in 2018	Refunding in 2019	Refunding in 2020	Total		
415-0111/1	Asia and the Pacific	Other misconduct	Staff member fabricated official UNFPA documentation	No financial loss	Substantiated	Staff member voluntarily separated; letter placed in the staff member Official Status File to the effect that he would have received administrative sanction of written reprimand had the staff member remained in service.									\$ -		
415-0111/2	Asia and the Pacific	Other misconduct	Staff member facilitated in fabrication of official UNFPA documentation	No financial loss	Substantiated	Staff member voluntarily separated; letter placed in the staff member Official Status File to the effect that the staff member would have received administrative sanction of written reprimand had the staff member remained in service									\$ -		
415-0111/3	Asia and the Pacific	Other misconduct	Staff member facilitated in fabrication of official UNFPA documentation	No financial loss	Substantiated	Service Contract holder's contract not renewed by Country Office									\$ -		
0001/13	East and Southern Africa	Other misconduct	Staff member failed to report two motor vehicle accidents, involving UNFPA vehicles that the staff member was driving, to appropriate authorities	No financial loss	Substantiated	Staff member resigned after being charged and did not respond to charges; charge letter placed in staff member's Official Status File										\$ -	
		Other misconduct	Staff member failed to exercise reasonable duty of care over subordinates	No financial loss												\$ -	
		Other misconduct	Staff member gave unlawful instruction to subordinate to backdate official UNFPA documentation	No financial loss												\$ -	
		Financial irregularity	Staff member claimed dependency allowance for the staff member's employed spouse, who was earning above the permitted threshold, and failed to inform the organization of the spouse's employment status and earnings	\$14,142.68												\$ 13,898.59	\$ 13,898.59
		Entitlement fraud	Staff member claimed reassignment grant travel for the staff member's dependents who did not relocate with the staff member to the duty station	\$30,099.00												\$ 30,009.00	\$ 30,009.00
		Entitlement fraud	Staff member claimed and received education grant travel for a dependent child who did not travel	\$1,236.99													\$ 25,245.00
		Entitlement fraud	Staff member claimed and received home leave travel for dependents, starting from the duty station when they were not living in the duty station	\$13,812.05												\$ 25,245.00	\$ -
		Entitlement fraud	Staff member claimed and received home leave travel for dependents, starting from the duty station when they were not living in the duty station	\$18,807.00													\$ -
		Entitlement fraud	Staff member claimed and received home leave travel for dependents, starting from the duty station when they were not living in the duty station	\$15,330.00												\$ 15,330.00	\$ 15,330.00
Other misconduct	Several allegations of reckless and grossly negligent driving	--	Unsubstantiated	DOS determined that the allegation is unsubstantiated										\$ -			
0002/13	Arab States	Other misconduct	Staff member participated in public protests and made public statements, thereby exposing UNFPA to reputational risk	No financial loss	Substantiated	Staff member resigned after receiving Investigation Report for comments. Letter placed in the staff member's Official Status File regarding circumstances of resignation.									\$ -		

DOS reference number	Regional office	Type of wrongdoing	Description	Estimated loss to UNFPA	Substantiated	Management actions taken as at 1 April 2020	Refunding in 2013	Refunding in 2014	Refunding in 2015	Refunding in 2016	Refunding in 2017	Refunding in 2018	Refunding in 2019	Refunding in 2020	Total			
0003/13	East and Southern Africa	Entitlement fraud	Staff member claimed dependency allowance for the staff member's employed spouse, who was earning above the permitted threshold, and failed to inform the organization of the spouse's employment status and earnings	\$33,586.08	Substantiated	Staff member separated from service without termination indemnity.			\$ 15,836.37						\$ 15,836.37			
		Other misconduct	Staff member and dependents, on two occasions whilst on home leave, did not spend seven days or more whilst in country of home leave.	To be determined by DHR													\$ -	
		Financial irregularity	Staff member claimed home leave travel for self and dependents on three occasions, based on sourced air tickets, when they actually travelled by road.	To be determined by DHR							\$ 2,942.13							\$ 2,942.13
		Entitlement fraud	Staff member claimed education grant travel for two dependent children on two occasions when they did not travel.	\$1,638.99							\$ 1,572.69							\$ 1,572.69
		Fraud	Staff member claimed and retained DSA on four occasions for official travel that the staff member did not undertake.	\$1,249.61							\$ 1,248.98							\$ 1,248.98
		Other misconduct	Staff member misused official vehicles for personal benefit on various occasions without reimbursing UNFPA	unknown														\$ -
		Abuse of authority	Staff member made, on two occasions, the UNFPA driver drive the staff member and family for sightseeing, whilst the driver was on annual leave	No financial loss														\$ -
		Other misconduct	Staff member gave subordinate instructions, on various occasions, to falsify UNFPA vehicle log sheets so as to conceal the former's unauthorized, private use of said vehicles	No financial loss														\$ -
		Favoritism	Staff member grossly violated UNFPA's internship policy on various occasions in hiring interns and affording them preferential treatment due to favoritism	No financial loss														\$ -
		Other misconduct	Staff member violated fiduciary obligations by paying interns on various occasions	\$19,654.06								\$ 19,654.88						\$ 19,654.88
		Other misconduct	Staff member violated fiduciary obligations by incurring a pending debt for UNFPA	\$236.13														\$ -
		Other misconduct	Staff member violated recruitment policies in the hiring of consultants on two occasions	No financial loss														\$ -
		Other misconduct	Staff member gave subordinate instruction to falsify official UNFPA documentation	No financial loss														\$ -
		Other misconduct	Staff member attempted to obstruct the investigation by tampering with a material witness	No financial loss														\$ -
		Abuse of authority	Staff member created a hostile work environment through intimidation and coercion.	--			Unsubstantiated	DOS determined that the allegation is unsubstantiated though intimidation and coercion.										\$ -
		Other misconduct	Staff member exacted funds from a colleague for personal benefit	--			Unsubstantiated	DOS determined that the allegation is unsubstantiated										\$ -
Other misconduct	Staff member was absent from place of work or duty without authority	--	Unsubstantiated	DOS determined that the allegation is unsubstantiated										\$ -				

DOS reference number	Regional office	Type of wrongdoing	Description	Estimated loss to UNFPA	Substantiated	Management actions taken as at 1 April 2020	Refunding in 2013	Refunding in 2014	Refunding in 2015	Refunding in 2016	Refunding in 2017	Refunding in 2018	Refunding in 2019	Refunding in 2020	Total
0004/13	East and Southern Africa	Entitlement fraud	Staff member claimed and received rental subsidy payments in respect of a property owned by the company of the staff member's spouse	\$27,792.47	Substantiated	Staff member separated from service without termination indemnity.			\$ 38,444.12						\$ 38,444.12
		Conflict of interest	Staff member failed to disclose facts material to the lease of the property for which the staff member received rental subsidy payments from the Organization; whereas said property was owned by a company owned by the staff member's spouse	No financial loss											\$ -
		Entitlement fraud	Staff member claimed dependency allowance for the staff member's employed spouse, who was earning above the permitted threshold, and failed to inform the organization of the spouse's employment status and earnings	\$17,595.98											\$ -
		Fraud	Staff member claimed and received re-assignment travel reimbursement for the staff member's spouse who was already living in the duty station	\$1,254.22											\$ -
		Fraud	Staff member attempted to defraud the Organization in the amount of \$22,364.84 by claiming security related costs that the staff member did not receive, was not entitled to and did not incur	No financial loss											\$ -
0005/13	Latin America and the Caribbean	Harassment	Staff member used racist, discriminatory and abusive language against other staff members on numerous occasions	No financial loss	Substantiated	Staff member was separated from service with termination indemnity of 25 per cent.									\$ -
		Other misconduct	Staff member made inappropriate and derogatory comments against homosexuals	No financial loss											\$ -
		Other misconduct	Staff member attempted to instigate subordinates to harm the reputation of another staff member when completing the Global Staff Survey	No financial loss											\$ -
		Other misconduct	Staff member removed official files from the Country Office without authority.	No financial loss											\$ -
		Other misconduct	Staff member breached confidentiality of an ongoing DOS investigation	No financial loss											\$ -
		Other misconduct	Staff member breached IT security and confidentiality by requesting staff to provide their usernames and passwords to their official computers	--	Unsubstantiated	DOS determined that the allegation is unsubstantiated	\$ -								
TOTAL ESTIMATED FINANCIAL LOSS				\$196,435.26				\$ 164,181.76							\$ 164,181.76

* All reports were submitted to the Executive Director

Description		2015	2016	2017	2018	2019	Comments - 2019
Internal audit							
Internal audit coverage - audit cycle over the period		2013-2015	2014-2016	2015-2017	2016-2018	2017-2019	
High business units	cycle in years	10	6	5	5	5	Stable but not yet reaching the three-year target
Medium business units	cycle in years	18	12	11	10	10	Stable and reaching the ten-year target
Higher risk core processes	cycle in years	10	10 to 12	12	12	12	Stable but not yet reaching the ten-year target
RAM cycle concluded	number per year	n.a.	1	0	3	1	
Number of reports issued (final / draft)		15	19	16	18	18	One engagement in advisory capacity without no report
Level of achievement of internal audit plan	Percentage of engagements undertaken versus planned engagements	104%	97%	87%	97%	97%	High level of achievement
Number of engagements by auditor (irrespective of level) - as a proxy for workload	Number of engagements per internal auditor per year	3.1	3.2	2.8	2.5	2.6	Change due to compounding increasing audit complexity and leadership change.
Vacancy rate (Professional level)	Percentage actual filled vs budgeted P level posts	13%	13%	23%	3%	8%	
Staff augmentation capacity	Percentage of consultant Full-time-equivalent (FTE) to P level staff FTE (irrespective of level)	4%	11%	23%	23%	29%	Additional capacity available only if percentage of consultant is above vacancy rate
	Total staff & consultant actual full time equivalent as percentage of budgeted P posts	91%	99%	100%	120%	122%	Staff augmentation if percentage is above 100 of budgeted posts
Financial resources invested in the internal audit branch (*)	Budget of Internal Audit Branch in percentage of UNFPA revenues	0.33%	0.38%	0.32%	0.35%	0.33%	(*) Note: - Budget fully costed only for 2018 and 2019 - Excludes budget portion of Directorate involved in internal audit - Based on audited revenues until 2018; for 2019, based on 30 March 2019 estimated revenues

Investigation							
Number of new cases received		71	90	106	115	112	Continous increase since 2012 (x 5 since 2012)
Yearly caseload		115	142	147	180	215	Continous increase due to resources - a matter of concern
Caseload by investigator - as an indicator of workload	Number of cases by investigation personnel (professional level staff and consultants, irrespective of experience)	17	23	22	23	43	2019 situation due to high vacancy rate with limited compensation by consultants Level remaining above 10-12 cases p.a. per P level investigator (assuming two thirds preliminary reviews and one third full investigations)
Ability of OAIS to conclude cases	Percentage of cases closed versus caseload	55%	71%	56%	42%	16%	Significantly deteriorated in 2019 due to: (1) limited availability of experienced investigator staff; (2) team new to UNFPA (3) precedence to non-fraud cases, which are resource-intensive
Average length of time to close cases	Elapsed time between dates of receipt and of conclusion - for closed cases in year	7.1	5.5	6.9	5.8	9.0	2019 reflecting challenging staffing situation (high vacancy, new team) compounded by complexity of cases
Average aging of outstanding cases at year-end	Elapsed time between date of receipt and year-end - for outstanding cases at	4.0	8.2	7.6	8.3	11.7	Deteriorating, in part due to (1) limited availability of investigator staff; (2) level of investigation staff experience; (3) precedence given to non-fraud cases
Vacancy rate (staff professional level)	Percentage of actual filled to budgeted posts	8%	20%	37%	20%	53%	Reflects increasing difficulties in recruiting staff investigators, compounding by length of recruitment process
Staff augmentation capacity	Percentage of consultant Full-time-equivalent (FTE) to P level staff FTE (irrespective of level)	36%	38%	50%	52%	14%	Additional capacity available only if percentage of consultant is above vacancy rate; Unsustainable overdependency on consultants, compounded by a shift in scarce consultant market (demand higher than supply); dependency dropped to nil since Mid-Jul 2019
Human resource capacity to undertake investigation	% staff & consultant actual full time equivalent as percentage of budgeted P posts	128%	118%	113%	132%	61%	Working since 2014 above staff post level, using consultants to offset vacancy and add capacity; until 2019 where the market for consultants and investigators dried out
Financial resources invested in the Investigation Branch (**)	Budget of Investigation Branch in percentage of UNFPA revenues	0.14%	0.15%	0.17%	0.17%	0.20%	(**) Note: - Budget fully costed for 2018 and 2019 only - For 2019 only, staff costs not vacancy-adjusted - Excludes budget portion of Directorate involved in investigation - Based on audited revenues until 2018; for 2019, based on 30 March 2019 estimated revenues

UNFPA Focal point for the Joint Inspection Unit							
Contribution to UN system oversight	Number of JIU reviews dealt with by OAIS	20	20	20	20	19	Relevatively constant in numbers; increased depth of interactions due to review topics

Advisory services							
Direct contribution to improving the internal control framework of UNFPA	Number of policies for OAIS provided input	10	18	1	2	6	Limited number, as a consequence of other demands
Direct contribution to resource mobilization efforts	Number of agreements reviewed by OAIS	16	23	28	30	22	Fewer agreements, but requiring more iterations than in previous years; primarily related to new and complex SEA/SH clauses

Financial resources invested in the strategic leadership of OAIS (***) (internal audit and investigation services, Focal Point for the JIU, advisory services and OAC Secretariat)	Budget of OAIS Directorate in percentage of UNFPA revenues	0.05%	0.09%	0.06%	0.05%	0.04%	Note (***): - Budget fully costed for 2018 and 2019 only - Based on audited revenues until 2018; for 2019, based on 30 March 2019 estimated revenues
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Financial resources invested in the Oversight Advisory Committee (OAC)	Budget of OAC costs in percentage of UNFPA revenues	0.01%	0.02%	0.02%	0.02%	0.01%	
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