

**UNITED NATIONS POPULATION FUND**

**ANNEXES TO THE REPORT ON AUDIT AND INVESTIGATION FOR 2013**

**Table of Contents**

ANNEX 1 – INTERNAL AUDIT REPORTS ISSUED IN 2013	2
ANNEX 2 – GOOD PRACTICES AND IMPROVEMENT OPPORTUNITIES IDENTIFIED IN 2013 COUNTRY OFFICE AUDITS	3
ANNEX 3 – INTERNAL AUDIT REPORTS DISCLOSED TO MEMBER STATES IN 2013	8
ANNEX 4 – RECOMMENDATIONS UNRESOLVED FOR 18 MONTHS OR MORE AS AT 31 DECEMBER 2013	9
ANNEX 6 – OPERATING FUND ADVANCES MANAGEMENT CONTROLS AND NATIONAL EXECUTION AUDITS	11
ANNEX 7 – DESCRIPTION OF ISSUES FOUND IN INVESTIGATION REPORTS ISSUED IN 2013	13

**ANNEX 5 – STATUS OF THE 15 RECOMMENDATIONS FROM REPORT DP/FPA/2011/5**

The status of these recommendations is included in a file separate from this one.

**ANNEX 8 – CHARTER OF THE OFFICE OF AUDIT AND INVESTIGATION SERVICES (OAIS)**

The Charter of the Office of Audit and Investigation Services (OAIS) is presented in draft format at this juncture. It can be approved by the Executive Director once the Financial Regulations and Rules related to internal audit and investigation which are included in the proposed revised Financial Rules and Regulations tabled for the annual session of the Executive Board are themselves approved.

The draft Charter is included in a separate file.

## ANNEX 1 – INTERNAL AUDIT REPORTS ISSUED IN 2013

Ref.	Type	Report No.	Title	Rating
<b>Corporate processes</b>				
1	Full scope audit	OED113	Audit of the Global and Regional Programme	Unsatisfactory
2	Full scope audit	MIS104	Audit of the corporate reporting system	Partially satisfactory
3	Limited scope review	-	Review of the financial statements for the year ended 31 December 2012	(Advisory – not rated)
<b>Joint audit</b>				
4	Full scope audit	1154	Joint audit of the joint office in Cape Verde	Partially satisfactory
<b>Country offices</b>				
▪ <b>West and Central Africa</b>				
5	Desk audit	BEN101	Desk Audit of the Benin country office	Partially satisfactory
▪ <b>East and Southern Africa</b>				
6	Full scope audit	UGA101	Audit of the Uganda country office	Satisfactory
▪ <b>Arab States</b>				
7	Full scope audit	LBN101	Audit of the Lebanon country office	Satisfactory
8	Full scope audit	TUN101	Audit of the Tunisia country office	Partially satisfactory
▪ <b>Asia and the Pacific</b>				
9	Full scope audit	MNG101	Audit of the Mongolia country office	Partially satisfactory
10	Full scope audit	FIJ101	Audit of the Fiji sub-regional office	Unsatisfactory
12	Desk audit	ALB101	Audit of the Albania country office	Satisfactory
12	Full scope audit	BIH101	Audit of the Bosnia and Herzegovina country office	Partially satisfactory
▪ <b>Latin America and the Caribbean</b>				
13	Desk audit	HND101	Desk Audit of the Honduras country office	Partially satisfactory
14	Full scope audit	NIC101	Audit of the Nicaragua country office	Partially satisfactory

**ANNEX 2 – GOOD PRACTICES AND IMPROVEMENT OPPORTUNITIES  
IDENTIFIED IN 2013 COUNTRY OFFICE AUDITS**

The table below presents the more prevalent good practices and improvement opportunities identified in country office audits, the later categorized as either newly reported ('new'), 'recurrent' (similar level of occurrences identified in 2013 compared to previous years), or 'improving' (fewer occurrences identified in 2013). The table is organized by standardized areas and major processes.

Area /Processes	Issues Identified	Prevalence	Recommendations
<b>GOVERNANCE</b>			
<b>Good practices</b>			
	Clear and relevant office management plans		
	Clear understanding by programme and operations staff of roles and responsibilities		
	Improved understanding of programme and operations staff of key UNFPA policies and procedures		Encourage "Friday afternoon" and "brown bag" refresher / training sessions to improve country office staff understanding of key policies and procedures
	Regular programme and operations staff meetings for sharing information, monitoring programme implementation and better coordinate		Encourage joint programme / operations staff meetings as a coordination tool and a mechanism to bring down silos and integrate operations
<b>Improvement opportunities</b>			
<b>Office management</b>	Limited supervision of operational activities	Improving	Enhance country office management's supervision of operational activities
	Inaccurate information reported in country office annual reports	New	Implement an assurance process over the information included in business unit annual reports
<b>Organizational structure and staffing</b>	Lack of staff development plans	Improving	Develop multi-year staff development plans covering technical, managerial and operational skills
	Lack of completion with mandatory and recommended training	New	Monitor compliance with mandatory and recommended training
	High vacancy rates in key management and operational positions	Recurrent	Implement processes to monitor and accelerate the status of recruitment processes
	Insufficient corporate oversight of offices impacted by extended vacancies	New	Increase the level of support and supervision by regional offices and headquarters of offices impacted by extended vacancies
	Multiple officer-in-charge arrangements at offices impacted by extended vacancies	New	Revise officer-in-charge arrangements to ensure continuity during the vacancy periods
	High level of dependency on service contract holders	Recurrent	Periodically review the organizational structure and staffing of business units to ensure adequacy and alignment to programme delivery needs
	Organizational structure and staffing not regularly reviewed for alignment to programme delivery needs	New	

Area /Processes	Issues Identified	Prevalence	Recommendations
<b>Risk management</b>	Lack of regular completion of fraud and operational risk assessments	New	Prepare annual fraud and operational risk assessments Integrate the risk assessment process with other relevant tools such as office management plans
	Lack of well-defined processes to identify, assess, log and track risk factors	New	Develop a web-based application to facilitate the logging, tracking and reporting of risks
<b>PROGRAMME MANAGEMENT</b>			
<b>Good practices</b>			
Use of locally developed systems / tool for annual work-plan activity implementation tracking			Assess tools developed by country offices to determine whether their use could be replicated
Use of locally developed templates and tools for submission of cash advance requests and expenditure reports by implementing partners			Assess templates and tools developed by country offices to determine whether their use could be replicated
Use of a logistics company to manage downstream sexual and reproductive health commodity supply chain management activities			Perform a cost-benefit analysis to determine whether this practice could be replicated to other country offices in a cost-effective manner
<b>Improvement opportunities</b>			
<b>Programme planning, implementation and monitoring</b>	Late planning and initiation of project implementation activities leading to low implementation rates	Recurrent	Strengthen the programme planning process to improve the accuracy, timeliness and maintenance of annual work-plans and budgets
	Incomplete, unclear or outdated annual workplans and budgets	Recurrent	Provide refresher training course on good annual work-plan management practices Implement tools to facilitate the preparation, system set-up and maintenance of annual workplans and budgets (Note: the global programming system currently under development may address this recommendation once implemented)
	Inadequate system set-up of annual workplans and budgets	New	
	Insufficient monitoring of programme implementation and results due to lack of staff, processes and tools	Recurrent	Increase scope and frequency of project monitoring Provide additional tools and resources to build the monitoring capacity of country offices
	Weak programme financial management and budgetary controls	Recurrent	Provide training and tools and increase supervision to ensure programme officers' regular review and reconciliation of actual expenditures to project and activity budgets
	Use of programme coordination and assistance (PCA) projects and funds for programme and institutional budget costs	Recurrent	Provide refresher training course on the proper use of PCA projects and funds Increase scope and frequency of monitoring of significant charges to PCA projects

Area /Processes	Issues Identified	Prevalence	Recommendations
<b>Inventory management</b>	Delays in inventory clearance and/or distribution by country offices and implementing partners	Recurrent	Provider refresher training course on the requirements of the inventory management policy
	Lack of or insufficiently documented inventory receiving and handover controls	Recurrent	Strengthen tracking and monitoring of inventory shipments, distribution and stocks
	Deficiencies in warehouse facilities and/or in warehouse management controls at both UNFPA country offices and implementing partners	Recurrent	Enhance inventory receiving and inspection and handover controls and their documentation Enhance inventory controls at UNFPA and implementing partner-managed warehouses
	Quality problems affecting medical equipment shortly after delivery	Improving	Enhance definition and review of technical specifications Improve quality control and acceptance processes
	Excessive freight costs	Improving	Strengthen the accuracy and timeliness of procurement planning
<b>National execution (NEX)</b>	Insufficient assessment of implementing partner capacity	Recurrent	Perform more rigorous assessments of implementing partner capacity to select the most appropriate implementation and cash-transfer modalities; identify capacity building needs and determine the frequency and scope of monitoring Provide refresher training course and guidance on the purpose and use of the different capacity assessment tools available and consider integrating them
	Delays in project initiation and funding to implementing partners	Improving	Ensure earlier completion, approval and signing of letters of understanding and annual work-plans Enhance controls regarding submission, review, approval and timely payment of funding requests
	Insufficient monitoring of implementing partner activities	Recurrent	Increase scope and frequency of monitoring (programmatic and financial) for implementing partners with weaker capacity
	Funding to implementing partner for programme activities provided outside the OFA process, through the issue of purchase orders or accounts payable vouchers	Recurrent	Introduce appropriate supervisory controls by country office management and the Finance Branch to ensure that funding to implementing partners is provided through the OFA process
	Expenditures incurred by implementing partners recorded as direct execution by UNFPA instead of NEX	Recurrent	Expand the scope of NEX audits to cover expenditures incurred by implementing partners that received funding outside the OFA process, or where expenditures were erroneously recorded as UNFPA direct execution

Area /Processes	Issues Identified	Prevalence	Recommendations
	OFA write-offs processed without Finance Branch authorization	Improving	Continue HQ monitoring of OFA balances and of the clearance of aged advances
	Lack of reconciliation of OFA balances to Funding Authorization and Certificate of Expenditures forms	Improving	Implement supervisory controls to enforce compliance with OFA balance reconciliation controls
	Inadequate accounting for pool-funded contributions	New	Periodically review expenditures and OFA balances of pool-funded contribution for compliance with accounting policies
<b>OPERATIONS MANAGEMENT</b>			
<b>Good practices</b>			
Involvement of technical experts to develop technical specifications for medical equipment to be procured		Provide guidance / share information as regards regarding the involvement of technical experts and implementing partner representatives in the development / validation of specifications for medical equipment and the benefits resulting from this practice	
Review and approval of equipment technical specifications by implementing partner representatives (for equipment procured for implementing partner use)			
Involvement of implementing partner representatives in the award of proposals for the supply of medical equipment (for equipment procured for implementing partner use)		Encourage the involvement of implementing partner representatives in procurement panels	
Use of local micro-credit companies and/or banks to manage payments of daily subsistence allowances to training participants (reducing the risk of handling cash and of unauthorized payments)		Gather information about the extent of use of finance companies / banks to manage daily subsistence allowance payments and the cost-effectiveness and replicability of this practice	
Use of bank issued and managed cards for payments of fuel and other vehicle fleet management costs.		Gather information about the extent of use of bank cards to manage fleet management costs and the cost-effectiveness and replicability of this practice	
<b>Improvement opportunities</b>			
<b>Human resources management</b>	Deviations from policies and procedures regarding selection and award of service contracts and special service agreements	Recurrent	Strengthen the composition and role of recruitment panels and other country and regional office supervisory controls to improve compliance with the applicable consultant recruitment policies and procedures
	Weaknesses in the leave management process (e.g. no systematic use of Atlas) and inaccurate Atlas leave balances	New	Implement supervisory controls to enforce compliance with the new leave management policy

Area /Processes	Issues Identified	Prevalence	Recommendations
<b>Procurement</b>	Deviations from procurement policies and procedures as regards bidding	Improving	Strengthen monitoring and supervisory controls by country office and regional office management, and the Procurement Services Branch to ensure compliance with procurement procedures
	Inadequate procurement planning and lack of monitoring of the execution of procurement plans	Recurrent	Strengthen the procurement planning process and tools Integrate the procurement planning process into the Atlas procurement process
	Deviations from procurement policies and procedures as regards contract awards (submission to contract review committees)	Recurrent	Implement automatic access and workflow controls in Atlas to enforce submissions to contract review committees
	Limited use of long-term agreements to improve procurement transaction cost effectiveness	Recurrent	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	Recurrent	Complete and formalize receipt and inspection procedures for all goods and services procured before payments to vendors are approved
<b>General administration: asset management</b>	Incomplete and/or inaccurate fixed asset records	Improving	Maintain HQ asset management monitoring controls
	Inadequate physical inventory procedures and/or lack of reconciliation of inventory results to asset records	Improving	
<b>Financial management</b>	Recording of transactions in the wrong project, activity, fund and general ledger account codes	Recurrent	Enhance supervisory controls to ensure accurate and timely recording of financial transactions
	Inadequate management and accounting of value-added tax payments and reimbursements	Recurrent	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
<b>Information and communications; technology management</b>	Limited disaster recovery capability	Recurrent	Ensure that disaster-recovery plans are developed and tested for operating effectiveness

## ANNEX 3 – INTERNAL AUDIT REPORTS DISCLOSED TO MEMBER STATES IN 2013

Ref.	Title	Issuance year	Requesting government
1	Oversight assessment of the UNFPA Country Office in Zambia	2008	Kingdom of Sweden
2	Oversight assessment of the UNFPA Country Office in Nepal	2008	
3	Oversight assessment of the UNFPA Country Office in Myanmar	2009	
4	Oversight assessment of the UNFPA Country Office in Cameroon	2009	
5	Oversight assessment of the UNFPA Country Office in Liberia	2010	
6	Oversight assessment of the UNFPA Country Office in Ethiopia	2010	
7	Oversight assessment of the UNFPA Country Office in South Sudan	2010	
8	Oversight assessment of the UNFPA Country Office in Somalia	2010	
9	Oversight assessment of the UNFPA Country Office in Democratic Republic of Congo	2010	
10	Oversight assessment of the UNFPA Country Office in Zimbabwe	2010	
11	Oversight assessment of the UNFPA Country Office in Mozambique	2011	
12	Oversight assessment of the UNFPA Country Office in Sudan	2010	United Kingdom of Great Britain and Northern Ireland



**ANNEX 4 – RECOMMENDATIONS UNRESOLVED FOR 18 MONTHS OR MORE  
AS AT 31 DECEMBER 2013**

**Governance**

**Organizational structure and staffing**

- 1 Clearly define the role and activities of regional offices and establish a common set of goals, indicators and activities for tracking the successful implementation of regionalization (*headquarters, high, 2011*) (a).
- 2 Implement a more effective process to oversee operational activities (*country office; medium, 2010*).

**Programme management**

**Programme planning, implementation and monitoring**

- 3 Address annual-work plan Atlas integration and set-up issues (*headquarters, high, 2011*).
- 4 Enhance programme financial management mechanisms, including a clearer definition of the roles, responsibilities and accountability of programme managers and budget holders as regards financial monitoring controls (*headquarters, high, 2011*).
- 5 Clarify roles and responsibilities of the Technical Division and Regional Offices for the provision and quality assurance of technical assistance (*headquarters, high, 2011*).
- 6 Commission and evaluate the technical assistance provided during the strategic plan cycle 2008-2013 (*headquarters, high, 2011*).
- 7 Develop a corporate online system for collecting data on and monitoring the delivery of technical assistance (*headquarters, high, 2011*).
- 9 Ensure that periodic needs assessments are conducted to identify the type of technical assistance required by country offices (*headquarters, high, 2011*).
- 10 Provide additional tools and training to build up the monitoring capacity of country offices, and periodically evaluate the support and management oversight provided by Regional Offices and Headquarters to ensure that they contribute to high quality monitoring across UNFPA (*headquarters, high, 2011*).

**National execution (NEX)**

- 11 Establish a process to monitor the timely submission of FACE forms by implementing partners (*country office; high, 2010*).
- 12 Assess the adequacy of audit coverage for HACT countries (*headquarters, high, 2011*) (b).
- 13 Ensure that HACT audits are based on Cash Disbursement Reports (Atlas generated expenditure reports) or implement a process to reconcile audited expenditures to Atlas, and quantify and capture audited expenditures in the NEX audit results tracking system (NEXAMS) (*headquarters, high, 2011*) (b).
- 14 Track the completion, submission and implementation of compliance plans (i.e., action plans to address issues identified through implementing partner audits) by HACT compliant countries (*headquarters, high, 2011*) (b).
- 15 Review and issue a checklist for the review of funding authorization and certificate of expenditure forms (used to process advances to and expenditures reported by implementing partners) (*headquarters, high, 2011*).
- 16 Periodically review contributions to pool funded projects to ensure that they are accounted for in accordance with the OFA guidelines (i.e., an advance is recognized upon payment and an expense recorded only upon submission of the relevant financial reports) (*headquarters, high, 2011*).

## Programme management (continued)

### Inventory management

- 17 Implement a formalized process for tracking, receiving and inspecting commodities and medical equipment, and ensure it is adhered to for all shipments (*country office; high, 2012*).

### Resource mobilization and non-core resource management

- 18 Provide DOS with copies of the donors' reports requested due on 15 February 2010, 30 September 2010 and 15 February 2011 (*country office; high, 2011*).

## Operations management

### Human resources

- 19 Clarify the delegation of recruitment authority to Regional Directors and Country Representatives (*headquarters, high, 2011*).
- 20 Develop a system for the monitoring and control of the recruitment and use of service contracts and special service agreements by country offices (*headquarters, high, 2011*).
- 21 Strengthen service contract and special service agreement management practices and ensure they are in compliance with UNFPA policies and procedures (*country office; high, 2012*).
- 22 Implement measures required to improve the Country Office work environment (*country office; high, 2011*).

### Procurement

- 23 Implement appropriate contract review procedures, and authorization and review controls to enforce compliance with vendor contractual agreements (*country office; high, 2011*).
- 24 Enforce compliance with procurement procedures (bidding and contract award) (*country office; medium, 2012*).
- 25 More clearly document the contract management process (especially the guidance on the end user management) and the related controls in the policies and procedures manual and the Internal Control Framework (*headquarters, high, 2011*).
- 26 Implement and integrate (with Atlas) the contract management system (*headquarters, high, 2011*).
- 27 Implement automated access and workflow controls to enforce contract review committee submissions (*headquarters, high, 2011*).
- 28 Provide more substantive guidance on contract management activities and build staff capacity as regards good practices in this area (*headquarters, high, 2011*).
- 29 Formalize a long term agreement template for other goods and services (*headquarters, high, 2011*).
- 30 Implement more stringent accounts payable controls at headquarters (*headquarters, high, 2011*).
- 31 Enforce compliance with vendor performance assessment requirements (*headquarters, high, 2011*).

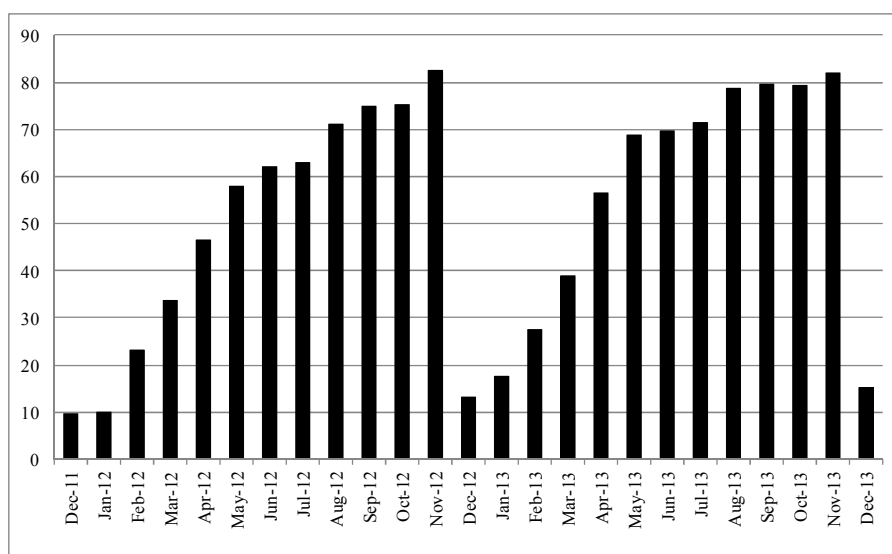
## ANNEX 6 – OPERATING FUND ADVANCES MANAGEMENT CONTROLS AND NATIONAL EXECUTION AUDITS

### Operating fund account

1. Since 2011 UNFPA has undertaken a series of initiatives to improve controls over funding provided to implementing partners and the operating fund account (OFA) balances, including: (i) regular monitoring of advances and OFA balances by the Finance Branch; (ii) periodic reconciliation of OFA balances to the amounts reported by implementing partners; and (iii) enhanced monitoring of compliance with the OFA management policy, which limits the disbursement of additional advances to implementing partners with qualified audit opinions or unsupported NEX expenditures or un-cleared advances from previous years.

2. While noteworthy, these efforts have not yet fully addressed the root causes that result in the accumulation of significant OFA balances in the third and fourth quarter of each fiscal year, and their liquidation over a short period at the end of the year, as shown in figure 1 below.

**Figure 1 - Evolution of OFA balances in 2012 and 2013**



### Assurance provided by national execution audits

3. The significant improvements achieved in the national execution (NEX) audit process over past years were sustained in 2013. As shown in Table 1 below, NEX audits allowed UNFPA to achieve a high level of audit coverage of its 2012 NEX expenditures, with fewer qualified, modified or adverse opinions, a lower level of unsupported expenditures and a similar level of on-time submission of audit reports than in the two previous years.

**Table 1 - National execution audit performance**

Indicator	2010	2011	2012
<b>Audit coverage</b>			
▪ Expenditures audited (\$ millions)	171	188	160
▪ Percentage of total NEX expenditures audited	81.6%	85.9%	85.6%
<b>Qualified, modified or adverse opinions</b>			
▪ Number of reports	102	71	49
▪ Percentage of audits performed	13.0%	7.9%	7.5%

Indicator	2010	2011	2012
Unsupported expenditures reported in NEX audit			
▪ Amount (\$ millions)	6.4	4.7	2.3
▪ Percentage of audited NEX expenditures	3.6%	2.5%	2.5%
Percentage of audit reports submitted late	34%	7%	7.9%

4. In 2011 and 2012, management also made significant efforts to clear all 2010 and 2011 unsupported expenditures reported in NEX audits, either by obtaining appropriate supporting documentation or through reimbursement of the funds by the concerned implementing partners. Further, the aggregated amount of un-cleared unsupported expenditures for 2012 was reduced to \$0.5 million as at 31 December 2013. In addition, to ensure that corrective actions are put in place to address the most typical control issues identified through NEX audits, management issued additional policy documents and guidelines, as well as provided training to both implementing partners and UNFPA business units.

## ANNEX 7 – DESCRIPTION OF ISSUES FOUND IN INVESTIGATION REPORTS ISSUED IN 2013

DOS Reference Number	Regional Office	Type of Wrongdoing	Description	Estimated Loss to UNFPA	Action Taken (Status as at 30 April 2014)
415-0111/1	Asia and the Pacific	Other misconduct	Staff member fabricated official UNFPA documentation	No financial loss	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	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	Service contract holder facilitated in fabrication of official UNFPA documentation	No financial loss	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	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	
		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	
		Entitlement fraud	Staff member claimed and received education grant travel for a dependent child who did not travel	\$1,236.99	
		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	
		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			

DOS Reference Number	Regional Office	Type of Wrongdoing	Description	Estimated Loss to UNFPA	Action Taken (Status as at 30 April 2014)
		<i>Other misconduct</i>	<i>Several allegations of reckless and grossly negligent driving</i>	-	<i>DOS determined that the allegation is unsubstantiated</i>
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	Staff member resigned after receiving Investigation Report for comments. Letter placed in the staff member's Official Status File regarding circumstances of resignation.
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	Staff member charged and responded to charges; awaiting decision from the Executive Director re disciplinary and/or administrative sanction to be meted out.
		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	
		Entitlement fraud	Staff member claimed education grant travel for two dependent children on two occasions when they did not travel.	\$1,638.99	
		Fraud	Staff member claimed and retained DSA on four occasions for official travel that the staff member did not undertake.	\$1,249.61	
		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	
Other misconduct	Staff member violated fiduciary obligations by incurring a pending debt for UNFPA	\$236.13			

DOS Reference Number	Regional Office	Type of Wrongdoing	Description	Estimated Loss to UNFPA	Action Taken (Status as at 30 April 2014)
		Other misconduct	Staff member violated recruitment policies in the hiring of consultants on two occasions	No financial loss	DOS determined that these allegation were unsubstantiated
		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.	-	
		Other misconduct	Staff member exacted funds from a colleague for personal benefit	-	
		Other misconduct	Staff member was absent from place of work or duty without authority	-	
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	Staff member failed to respond to the Investigation Report within prescribed period; charge letter about to be sent to the staff member (at the time the report is written)
		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	Staff member was charged; and has not responded to the charges (at the time this report is written)
		Other misconduct	Staff member made inappropriate and derogatory comments against homosexuals	No financial loss	

DOS Reference Number	Regional Office	Type of Wrongdoing	Description	Estimated Loss to UNFPA	Action Taken (Status as at 30 April 2014)
		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	
		<i>Other misconduct</i>	<i>Staff member breached IT security and confidentiality by requesting staff to provide their usernames and passwords to their official computers</i>	-	<i>DOS determined that the allegation is unsubstantiated</i>
			<b>TOTAL ESTIMATED FINANCIAL LOSS</b>	<b>\$196,435.26</b>	

(\*) All reports were submitted to the Executive Director