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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 2020

Ref.	Report No.	Title	Rating
Country Offices			
▪ Arab States			
1	 IA/2020-06	Remote Audit and Monitoring (RAM) of the UNFPA Offices in the Arab States Region	Some improvement needed
▪ Asia and Pacific			
2	 IA/2020-09	Audit of the UNFPA Country Office in Bangladesh	Not effective
3	 IA/2020-05	Audit of the UNFPA Country Office in Pakistan	Major improvement needed
▪ East and Southern Africa			
4	 IA/2020-03	Audit of the UNFPA Country Office in South Sudan	Major improvement needed
5	 IA/2020-08	Audit of the UNFPA Country Office in Uganda	Major improvement needed
▪ Latin America and the Caribbean			
6	 IA/2020-04	Project Audit in the UNFPA Guatemala Country Office	(other)
▪ West and Central Africa			
7	 IA/2020-02	Audit of the UNFPA Country Office in Burkina Faso	Major improvement needed
8	 IA/2020-01	Audit of the UNFPA Country Office in Mali	Major improvement needed
9	 IA/2020-07	Remote Audit and Monitoring (RAM) of UNFPA Offices in the West and Central Africa Region	Major 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 2020 compared to previous years); 'increasing' (more occurrences noted in 2020); 'improving' (fewer occurrences identified in 2020); or not noted in 2020. 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>Recurring</u> (some offices)	Identify and distribute successful practices that can be replicated globally.
	Regular programme and operations staff meetings for strategic planning, information sharing, programme implementation monitoring and better coordination.	Recurring (some offices)	Encourage regular joint programme and operations staff meetings as a useful mechanism to strengthen strategic planning, 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
	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.
	Staffing retreats and other team-building exercises and coaching sessions to support and enhance staff skills and competencies in critical areas, including programme, finance and operations management.	<u>New</u> (some offices)	Identify and distribute successful practices that can be replicated globally and build cohesive office cultures.
Improvement opportunities			
Office management	Insufficient management oversight over programme / operational activities.	Recurring	Develop an appropriate framework to provide coordination and strategic direction to the various governance and oversight mechanisms established at country offices, while fostering a culture conducive to effective and efficient programme and operational delivery.
	Inadequate use of corporate planning and reporting tools / unsupported information reported in country office annual reports.	<u>Increasing</u>	Strengthen existing supervisory controls to ensure systematic documentation, completeness and accuracy of reported progress towards the achievement of planned results in the Strategic Information System. Provide enhanced training to country offices and distribute good planning practices to improve 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.
	Lack of access to policies, procedures and other guidance documents in some of the UNFPA working languages.	<u>New</u>	Translate the available policies and procedures, as well as key guidance documents, into the three UNFPA working languages for better adoption by personnel.

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).
	<i>Prolonged vacancies in key management programme and operations positions.</i>	<i>Not noted in 2020</i>	<i>Implement processes to monitor recruitment status and accelerate them wherever possible.</i>
	Lack of alignment of staff individual annual performance plans to office management plans, programme outputs and milestones, and expected results.	<u>Recurring</u>	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	Develop office level annual learning plans to include all mandatory training courses and, where necessary, recommended ones, and align them with learning and development needs identified in individual performance and development plans. Closely monitor implementation of the training plan.
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.	Increasing	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. Assess the feasibility of incorporating risk management modules in the planned new enterprise resource planning system, as part of the ongoing corporate ICT transformation project. Provide additional corporate & regional office support and training to enable an effective risk assessment and risk response process.
	Absence of an effective process and tools on internal and external fraud, as well as awareness raising measures.	<u>Recurring</u>	Develop and implement process and tools to raise personnel and partners' awareness of fraud, 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 guide implementation and monitoring of country programmes and 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>Recurring</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>Recurring</u> (some offices)	Continue to improve collaboration with and monitoring of implementing partners.	
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
Developing new country programme documents in a timely manner, in consultation with key stakeholders such as development partners and relevant national authorities, and clearly linking the documents to the UNFPA Strategic Plan.		<u>New</u> (some offices)	Identify best practices that can be replicated globally to help country offices' management to develop country programmes fully aligned to national priorities.
Developing useful monitoring tools to review programme implementation activities and their funding.		<u>New</u> (some offices)	Improve monitoring of workplans and utilization of funds.
Early initiation of customs clearing processes for timely delivery of purchased supplies to warehouses and to reduce customs costs.		<u>New</u> (some offices)	Identify best practices that can be replicated globally to help speed up the customs clearing process, in particular replicating successful modalities of collaboration with relevant Government agencies.
Developing partnership frameworks and participating in working groups aimed at providing advice on advocacy, coordination, and monitoring of reproductive health matters in countries.		<u>New</u> (some offices)	Improve collaboration with private and public entities to enhance partnerships, increase awareness, and ultimately improve access to family planning services.
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>Recurring</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.
	<i>Weak programme financial management controls, including programme expense reviews and budget-to-actual reconciliations.</i>	<i>Not noted in 2020</i>	<i>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.</i>
	Late finalization of workplans, weak quality assurance processes for workplans and ineffective workplan management processes (e.g., budget control)	<u>New</u>	Establish more effective workplan preparation and management processes that clearly define responsibilities, milestones and deadlines for their timely finalization and employ rigorous assurance processes for workplans that ensure formulation of quality milestones with realistic, measurable and achievable target indicators.
Implementing partner management	Insufficient assessment of implementing partner financial management capacity, including fraud risk prevention and detection controls.	<u>Improving</u>	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. Proactively track the execution of capacity-building activities.
	Ineffective workplan implementation arrangements for implementing partners with decentralized organizational structures and use of incorrect programme funding and implementation modalities.	<u>New</u>	Use separate agreements and workplans with each relevant unit of implementing partners with decentralized organizational structures (e.g., regional offices) for effective and efficient workplan management. Monitor compliance with the policy requirements for use of grants as funding modalities.

Area /process	Issues identified	Prevalence	High level recommendations
	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.
	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.
Supply chain management	Gaps in partner supply-chain management systems that could reduce commodity availability and originate stock-outs.	<u>Increasing</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.
	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>Improving</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.	<u>Improving</u>	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>Improving</u>	
Management of non-core funding	Weaknesses in non-core fund management / implementation of activities funded from non-core resources.	<u>New</u>	Enhance managerial oversight to improve communication with donors and the quality and timeliness of donor reporting.
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>Recurring</u> (some offices)	Increase efficiency and effectiveness through appropriate tools and measures and share successful practices globally.
	Leverage on long-term agreements of other United Nations system Organizations to improve efficiency of procurement processes.	<u>Recurring</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.
	Provision of operational support to Regional Coordinator Offices, as part of the UN Reform.	<u>New</u> (some offices)	Identify and distribute successful practices that can be replicated in other offices in fulfilling similar roles as part of UN Reform obligations.

Area /process	Issues identified	Prevalence	High level recommendations
	Payment of meeting and training allowances through bank and other appropriate service providers to minimize the risks associated with handling cash payments.	<u>New</u> (some offices)	Assess whether this practice could be replicated to other offices and extended to remote locations of operation where cash handling risks tend to be higher.
	Use of carpooling systems in partnership with UN Country Teams, to reduce the number of local trips made in official vehicles and increase fuel use efficiency.	<u>New</u> (some offices)	Assess whether this practice could be replicated to other offices.
Improvement opportunities			
Human resources management	Deviations from applicable policies and procedures in the selection, award and management of service and individual consultancy contracts, including performance evaluations and fee payments; and weaknesses in filing systems.	Recurring	Strengthen supervision of the application of rules and procedures for managing contract personnel and improve personnel information filing systems.
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.
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.
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>Recurring</u>	Implement supervisory controls to ensure compliance with asset management policies and procedures and monitor the accuracy of recorded asset information.

Note:

Underlined text corresponds to new developments in 2020 compared to 2019.

Text in italics correspond to issues not seen in 2020, but worth keeping in mind.

Annex 4 – Recommendations unresolved for 18 months or more as at 31 December 2020

There was a noticeable improvement in implementation progress for recommendations unresolved for 18 months or more since issuance of the corresponding audit reports.

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>Support to and Oversight over country offices</u>	
2	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>).
Programme management	
<u>Supply chain management</u>	
3	Develop assurance mechanisms to ensure that adequate quality control measures are in place so that products that reach implementing partners are safe and effective. The assurance mechanisms should allow the Procurement Services Branch to identify delayed shipment deliveries and timely test the quality of the products before distribution to implementation partners (<i>country office, high, 2018</i>).
4	Promptly assess warehouses to determine their capacity to hold UNFPA-procured products and timely communicate to relevant warehouses all expected shipments before goods' arrival (<i>country office, medium, 2019</i>).
5	In collaboration with the Government, improve the physical security conditions at warehouses and support interventions to address shortcomings related to commodities control and record-keeping at Service Delivery Points (SDP) (<i>country office, medium, 2019</i>).
<u>National Execution</u>	
6	Expedite the recovery of ineligible expenses and long outstanding Operating Fund Account balances from implementing partners (<i>country office, high, 2018</i>).
Operations management	
<u>Financial management</u>	
7	In collaboration with the United Nations Country Team, advocate for the extension of VAT exemptions to activities executed through non-governmental implementing partners using United Nations funds. Should it not be possible to generalize the exemption, reassess the implementation modality for workplans involving significant purchases of taxed goods and services (<i>country office, medium, 2019</i>).
8	In collaboration with the United Nations Country Team, continue dialogue with local authorities on the reimbursement of outstanding VAT claims and the possibility of granting VAT exemption at source (<i>country office, high, 2019</i>).

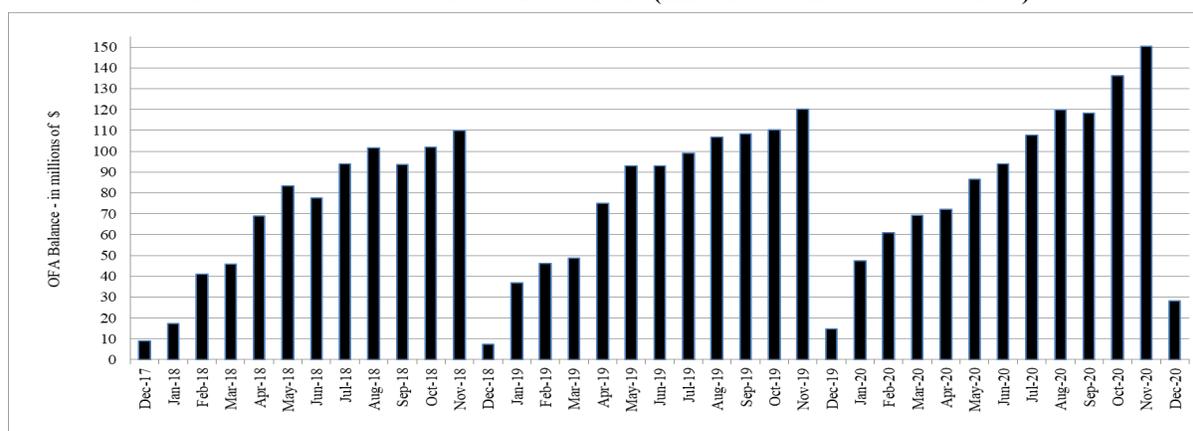
[a] The information provided in brackets for each recommendation indicates the location for which it was issued, its priority and year of issuance (this annotation is valid for the entire annex).

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

Operating fund account 2020

1. In 2020, 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 much higher accumulation of outstanding advances in the second half of 2020 than in previous years, a combination of the higher volume of funds transferred to implementing partners and implementation delays due to the pandemic. The trend of significant liquidations and low balances at year-end remained, as shown in Figure 1 below.

Figure 1
Evolution of OFA balances – 2018 / 2020 (millions of United States dollars)



Assurance provided by implementing partner audits on 2019 fund transfers

2. As indicated in Table 1 below, implementing partner audits conducted in 2020 and related to the 2019 financial statements, covered funds transferred in 2019 under the HACT² assurance framework. The audits provided some level of assurance to UNFPA over its implementing partner expenses, albeit with a lower audit coverage compared to previous years, caused by the effect of the pandemic delaying or postponing many audits because of restrictions on travel and on-the-ground work. As a consequence, the proportions of qualified, modified, or adverse opinions and unsupported expenses were significantly lower in 2019 compared to previous years.

3. At the onset of the pandemic-related lockdown restrictions, management issued audit and spot-check guidance, which was updated in iterations to adapt to the changed operating environment and continuously evolving situation. Liaison with implementing partner auditors was increased to consider the feasibility of remote audits and to adjust audit schedules accordingly. The effect of these initiatives will be reviewed with the 2020 financial statements.

Table 1

Implementing partner audit performance (at the time of auditing the corresponding financial statements)

Indicator	2017	2018	2019
Audit coverage			
▪ Expenses audited (\$ millions)	193	216	194
▪ Total cash transferred to implementing partners	264	304	359
▪ In percentage of total cash transfers to implementing partners	73%	71%	54%
Qualified, modified or adverse opinions			
▪ Number of reports	43	43	14
▪ In percentage of audits performed	12.0%	11.1%	5.0%
Unsupported expenses reports in implementing partner audits			
▪ Amount (\$ millions)	2.3	2.2	0.9
▪ In -percentage of audited transfers to implementing partners	1.2%	1.0%	0.5%
Percentage of implementing partner audit reports submitted late	6%	7%	50%

² Harmonized Approach to Cash Transfer.

SUMMARY OF FUND RECOVERED AFTER INVESTIGATION BY YEAR - Status 20 April 2021

Year concluded	Amount identified	Recovery 2013	Recovery 2014	Recovery 2015	Recovery 2016	Recovery 2017	Recovery 2018	Recovery 2019	Recovery 2020	Recovery 2021	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	\$ -	\$ 53,608.99	50%
2020	\$ 18,487.26								\$ 1,471.82	\$ 6,586.25	\$ 8,058.07	44%
TOTAL	\$ 554,158.69	\$ -	\$ -	\$ 164,181.76	\$ 9,122.00	\$ 19,262.11	\$ -	\$ 67,516.09	\$ 4,754.72	\$ 6,586.25	\$ 271,422.93	49%

Note: some disciplinary measures with financial implications (e.g. loss of step) are excluded from the above.

SUMMARY STATISTICS OF ACTION TAKEN BY YEAR - Status 20 April 2021

Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	Total
Number of reports for substantiated cases	6	14	14	19	14	9	7	19		102
Number of reports for substantiated cases with action taken	6	14	12	14	8	5	5	9		73
Percentage of action taken	100%	100%	86%	74%	57%	56%	71%	47%	-	72%

Note: detailed reporting for 2013 & 2014 in report for the year 2019 (DP/FPA/2020/6 - annex 6).

Actions taken in marked in light yellow

OAIS Reference Number	Regional Office	Wrongdoing category (after investigation)	Subcategory	Type	Description	Estimated loss to UNFPA	Substantiated	Management actions taken as at 1 April 2021	Refunding in 2020	Refunding in 2021	Total
2020-01	LACRO	Work harassment / abuse of authority	Harassment	Internal	UNFPA staff member engaged in workplace harassment towards a colleague	n.a	Substantiated	In process (joined with 2020-21)			\$ -
2020-02	APRO	Fraud / financial irregularities	IP fraud	Third party investigation	UNFPA implementing partner's employee procured vehicle services supplied by members of their immediate family	n.a	Substantiated	Implementing partner took appropriate action by investigating case and terminating employee. It issued a formal warning to another officer, who subsequently resigned. It discontinued the implicated contractor's services. The implementing partner was admonished; reminded of its legal obligations under the Implementing Partner agreement; and certain assurance activities are scheduled for 2021.			\$ -
		Fraud / financial irregularities	IP fraud		UNFPA implementing partner's employee failed to declare a conflict of interest in a recruitment process	n.a					\$ -
2020-03	HQ	Sexual harassment	Sexual harassment	Internal	UNFPA staff member engaged in sexual harassment towards a UNFPA vendor's employee	n.a	Substantiated	Staff member was separated for other reasons. Remaining action in process.			\$ -
		Other wrongdoing	Other misconduct	Internal	UNFPA staff member engaged in inappropriate behaviour while on official travel	n.a					\$ -
2020-04	APRO	Fraud / financial irregularities	Misrepresentation	Internal	UNFPA staff member falsified timesheets and made false representations	n.a	Substantiated	Disciplinary measure of censure and loss of one step in grade.			\$ -
2020-05	HQ	Sexual harassment	Sexual harassment and abuse of authority	Internal	UNFPA staff member abused their authority at a UNFPA training workshop and sexually assaulted a workshop attendee	n.a	Substantiated	In process. Staff member resigned during process.			\$ -
		Sexual harassment	Sexual harassment	Internal	UNFPA staff member engaged in sexual harassment towards a UNFPA vendor's employee	n.a					\$ -
		Other wrongdoing	Other misconduct	Internal	UNFPA staff member engaged in inappropriate behaviour while on official travel	n.a					\$ -
		Other wrongdoing	Obstruction	Internal	UNFPA staff member allegedly failed to maintain confidentiality related to duly authorized investigation	n.a					Unsubstantiated
2020-06	ASRO	Fraud / financial irregularities	Fraud	Internal	UNFPA staff member allegedly provided instructions to colleagues to fabricate accounting records	n.a	Unsubstantiated			\$ -	
2020-07	APRO	Fraud / financial irregularities	Collusion	Internal	UNFPA staff member colluded with an individual consultant to make fraudulent misrepresentations to misrepresent the latter's travel, and made such misrepresentations	n.a	Substantiated	Disciplinary measure of fine in an amount equivalent to three months' net salary.			\$ -
		Work harassment / abuse of authority	Abuse of authority	Internal	UNFPA staff member falsified documents and abused their authority by instructing their supervisees to facilitate misrepresentations	n.a					\$ -
2020-08	APRO	Fraud / financial irregularities	Misrepresentation	External	UNFPA individual consultant falsified documents, colluded with a colleague to make fraudulent misrepresentations and made fraudulent misrepresentations	n.a	Substantiated	In process. Individual consultant's contract expired.			\$ -
2020-09	ASRO	Retaliation	Retaliation	Internal	UNFPA staff member allegedly engaged in retaliation towards a subordinate	n.a	Unsubstantiated				\$ -
2020-10	ESARO	Fraud / financial irregularities	Misappropriation	Internal	UNFPA staff member fraudulently misrepresented their identity to a bank and instructed a colleague to facilitate their misappropriation of funds	\$1,471.82	Substantiated	Staff member charged with misconduct. Staff member subsequently retired on 31 Dec 2020. Note to the file included in staff member's personnel file. (Per terms of investigation report, recovery was made in full and there is no outstanding loss to UNFPA.)	\$ 1,471.82		\$ 1,471.82
		Other wrongdoing	Personal obligations unfulfilled	Internal	UNFPA staff member allegedly failed to pay for accommodation	n.a	Unsubstantiated				\$ -

OAIS Reference Number	Regional Office	Wrongdoing category (after investigation)	Subcategory	Type	Description	Estimated loss to UNFPA	Substantiated	Management actions taken as at 1 April 2021	Refunding in 2020	Refunding in 2021	Total
2020-11	APRO	Sexual harassment(*)	Sexual harassment & abuse of authority	Third party investigation	UNFPA implementing partner engaged in sexual harassment towards a colleague and abused their authority by attempting to prevent the colleague from reporting the incident. OASIS reviewed the investigation dossier and process from the implementing partner, and endorsed the outcome	n.a	Substantiated	The Implementing partner terminated the employment contract and put additional prevention measures in place. The Implementing Partner is subject to further review by UNFPA Management.			\$ -
2020-12	ESARO	Fraud / financial irregularities	Misappropriation	Internal	UNFPA staff member purchased and collected pre-paid data cards and misappropriated the cards	\$6,586.25	Substantiated	Disciplinary measure of separation from service.		\$ 6,586.25	\$ 6,586.25
2020-13	EECARO	Sexual harassment	Sexual harassment	Internal	UNFPA staff member engaged in sexual harassment towards three colleagues	n.a	Substantiated	In process.			\$ -
2020-14	ESARO	Sexual exploitation and abuse	Sexual exploitation and abuse	Internal	UNFPA staff member sexually assaulted a female beneficiary and paid her money in exchange for not reporting the incident	n.a	Substantiated	In process.			\$ -
		Sexual exploitation and abuse	Sexual exploitation and abuse	Internal	UNFPA staff member made unwelcome sexual advances towards a female beneficiary and offered her financial assistance	n.a					\$ -
2020-15	WCARO	Fraud / financial irregularities	Collusion	Internal	UNFPA staff member colluded with a colleague to submit fraudulent overtime claims	\$1,178.62	Substantiated	Disciplinary measure of separation from service. Recovery of funds in progress.			\$ -
		Fraud / financial irregularities	Collusion	Internal	UNFPA staff member colluded with vendors to submit fraudulent payment requests	n.a					\$ -
2020-16	WCARO	Fraud / financial irregularities	Collusion	Internal	UNFPA staff member colluded with a colleague to submit fraudulent overtime claims	\$824.63	Substantiated	Disciplinary measure of separation from service. Recovery of funds in progress.			\$ -
2020-17	WCARO	Fraud / financial irregularities	Collusion	Internal	UNFPA staff member allegedly colluded with colleagues to submit fraudulent overtime claims	n.a	Unsubstantiated				\$ -
		Fraud / financial irregularities	Collusion	Internal	UNFPA staff member allegedly colluded with colleagues and vendors to submit fraudulent payment requests	n.a					\$ -
2020-18	WCARO	Fraud / financial irregularities	Supplier fraud	External	UNFPA vendor colluded with a UNFPA staff member to submit false payment requests and improperly influenced the actions of UNFPA staff members	\$4,893.65	Substantiated	Referred to UNOPS Vendor Review Committee. Consideration in process. Recovery of funds in progress.			\$ -
		Other wrongdoing	Obstruction	External	UNFPA vendor failed to provide full and timely cooperation with a duly authorized investigation	n.a					\$ -
2020-19	ESARO	Fraud / financial irregularities	Procurement fraud	Internal	UNFPA staff member failed to disclose conflicts of interest, favoured and engaged in collusive practices with vendors, and exerted undue influence over an implementing partner to ensure the engagement of a vendor	\$3,532.29	Substantiated	Complaint dates from 2016 and staff member resigned in 2017. Recovery of funds in process.			\$ -
		Fraud / financial irregularities	Misrepresentation	Internal	UNFPA staff member made a false representation in support of a claim for reimbursement	n.a					\$ -
		Other wrongdoing	Outside activities	Internal	UNFPA staff member engaged in unauthorized outside activities	n.a					\$ -
		Other wrongdoing	Other misconduct	Internal	UNFPA staff member allegedly failed to make a mandatory financial disclosure	n.a					\$ -
2020-20	LACRO	Sexual harassment	Sexual harassment	Internal	UNFPA staff member engaged in sexual harassment towards a colleague	n.a	Substantiated	In process.			\$ -

OAIS Reference Number	Regional Office	Wrongdoing category (after investigation)	Subcategory	Type	Description	Estimated loss to UNFPA	Substantiated	Management actions taken as at 1 April 2021	Refunding in 2020	Refunding in 2021	Total
2020-21	LACRO	Sexual harassment	Sexual harassment	Internal	UNFPA staff member engaged in sexual harassment towards a colleague	n.a	Substantiated	In process. (joined with 2020-01)			\$ -
		Other wrongdoing	Obstruction	Internal	UNFPA staff member failed to maintain confidentiality related to a duly authorized investigation	n.a					\$ -
2020-22	WCARO	Fraud / financial irregularities	Procurement fraud	Internal	UNFPA staff member concealed a conflict of interest with a vendor during a procurement process, breached procurement guidelines and engaged in collusive practices with the vendor	n.a	Substantiated	In process.			\$ -
		Other wrongdoing	Privileges and immunities	Internal	UNFPA staff member abused their privileges and immunities by soliciting quotes for items at prices reserved for United Nations' staff members on behalf of a third party	n.a					\$ -

(*) Case originally reported as sexual exploitation and abuse.

TOTAL	\$ 18,487.26
of which fraud/ financial irregularity:	\$ 18,487.26
Unsupported expenditures	\$ -

\$ 1,471.82	\$ 6,586.25	\$ 8,058.07
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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 2021	Refunding in 2019	Refunding in 2020	Refunding in 2021	Total
2019-01	WCARO	Fraud / financial irregularities	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 USD 20,820 was provided and cleared by the HACT auditor and USD 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 in 2021.	\$ 21,305.00	\$ 3,282.90		\$ 24,587.90
		<i>Fraud / financial irregularities</i>	<i>Implementing partner fraud</i>	<i>External</i>	<i>UNFPA implementing partner charged for expenses it did not occur</i>		<i>Unsubstantiated</i>					\$ -
2019-02	WCARO	Fraud / financial irregularities	Supplier Fraud	External	UNFPA supplier colluded with UNFPA staff member to obtain a contract	\$ 45,536.70	Substantiated	Case referred to UNOPS Vendor Review Committee. Consideration in process.				\$ -
2019-03	HQ	<i>Retaliation</i>	<i>Retaliation</i>	<i>Internal</i>	<i>UNFPA staff member retaliated against a UNFPA subordinate</i>	<i>N.a.</i>	<i>Unsubstantiated</i>					\$ -
2019-04	LACRO	Sexual harassment; Work harassment / abuse of authority	Sexual harassment & 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 / financial irregularities	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	<i>Harassment; sexual harassment; abuse of authority</i>	<i>Sexual harassment</i>	<i>Internal</i>	<i>UNFPA staff member engaged in sexual harassment and sexual assault against a supplier's staff member</i>	<i>N.a.</i>	<i>Unsubstantiated</i>					\$ -
2019-09	WCARO	Fraud / financial irregularities	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
		<i>Fraud / financial irregularities</i>	<i>Implementing partner fraud</i>	<i>External</i>	<i>UNFPA implementing partner charged for expenses it did not occur</i>		<i>Unsubstantiated</i>					\$ -

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	Wrongdoing category	Subcategory	Type	Description	Estimated loss to UNFPA	Substantiated	Management actions taken as at 1 April 2021	Refunding in 2018	Refunding in 2019	Refunding in 2020	Refunding in 2021	Total
2018-01	ASRO	Other wrongdoing	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 wrongdoing	Outside activity	Internal	UNFPA staff member alleged to have participated in an unauthorised outside activity	n.a.	Unsubstantiated						\$ -
2018-03	LACRO	Fraud / financial irregularities	Embezzlement	Internal	UNFPA staff member received stolen funds	n.a.	Substantiated	Case closed due to insufficient evidence of misconduct.					\$ -
2018-04	WCARO	Fraud / financial irregularities	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 / financial irregularities	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 wrongdoing	Assault	Internal	UNFPA service contractor holder assaulted a female person	n.a.	Substantiated		\$ -				
2018-07	LACRO	Fraud / financial irregularities	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 / financial irregularities	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 / financial irregularities	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 / financial irregularities	Collusion	Internal	UNFPA staff member is alleged to have colluded with vendors during procurement exercise	n.a.	Unsubstantiated						\$ -
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						\$ -
		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 / financial irregularities	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 wrongdoing	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 wrongdoing	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 2021	Refunding in 2018	Refunding in 2019	Refunding in 2020	Refunding in 2021	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						\$ -
			Harassment	Internal	UNFPA staff member is alleged to have taken reprisal actions against an employee of a UNFPA partner	n.a.	Unsubstantiated					\$ -	
			Harassment	Internal	UNFPA staff member is alleged to have taken reprisal actions against an employee of a UNFPA partner	n.a.	Unsubstantiated					\$ -	
			Harassment	Internal	UNFPA staff member is alleged to have taken reprisal actions against an employee of a UNFPA partner	n.a.	Unsubstantiated					\$ -	
			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 / financial irregularities	IP Fraud	External	UNFPA implementing partner defrauded UNFPA funding	n.a.	Unsubstantiated					\$ -	
2018-17	APRO	Work harassment / abuse of authority	Harassment	Internal	UNFPA staff member was alleged to have harassed another staff member	n.a.	Unsubstantiated					\$ -	
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					\$ -	
2018-19	WCARO	Fraud / financial irregularities	IP Fraud	External	UNFPA implementing partner defrauded UNFPA funding	n.a.	Unsubstantiated					\$ -	
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						\$ -
			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 2021	Refunding in 2017	Refunding in 2018	Refunding in 2019	Refunding in 2020	Refunding in 2021	Total
2017-01	ASRO	Fraud / financial irregularities	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 / financial irregularities	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	Favoritism / 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 wrongdoing	Misuse of resources	Internal	Staff member misused UNFPA resources	\$ -	Substantiated		\$ -					
2017-04	ASRO	Fraud / financial irregularities	IP Fraud	External	UNFPA implementing partner allegedly engaged in fraudulent practices with subcontractor	n.a.	Unsubstantiated							\$ -
2017-05	ESARO	Other wrongdoing	Security Policy Breaches	Internal	Staff member allegedly mishandled vehicle accident in violation of UNFPA security policies	n.a.	Unsubstantiated							\$ -
2017-06	WCARO	Favoritism / 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 / financial irregularities	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 / financial irregularities	Procurement Fraud	External	UNFPA vendor allegedly engaged in collusive practices with two staff members	n.a.	Unsubstantiated							\$ -
2017-09	ASRO	Fraud / financial irregularities	Procurement Fraud	External	UNFPA vendor allegedly engaged in collusive practices with staff member	n.a.	Unsubstantiated							\$ -
2017-10	ESARO	Fraud / financial irregularities	Procurement Fraud	Internal	Staff member allegedly engaged in corrupt practices with UNFPA vendor	n.a.	Unsubstantiated							\$ -
2017-11	ASRO	Fraud / financial irregularities	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 / conflict of interest	Favoritism	Internal	Staff member allegedly engaged in favoritism in two recruitment exercises	n.a.	Unsubstantiated		\$ -					
		Fraud / financial irregularities	Recruitment Fraud	Internal	Staff member allegedly engaged in corrupt practices with UNFPA job candidates	n.a.	Unsubstantiated		\$ -					
		Fraud / financial irregularities	Collusive Practices	Internal	Staff member allegedly engaged in collusive practices with another staff member	n.a.	Unsubstantiated		\$ -					
		Favoritism / conflict of interest	Favoritism	Internal	Staff member allegedly engaged in favoritism towards a UNFPA vendor	n.a.	Unsubstantiated	\$ -						
2017-12	WCARO	Fraud / financial irregularities	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 / financial irregularities	Corrupt Practices	External	UNFPA vendor allegedly engaged in corrupt practices with staff member	n.a.	Unsubstantiated						\$ -	
2017-14	APRO	Other wrongdoing	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.						\$ -
		Other wrongdoing	Obstruction	Internal	Staff member failed to disclose facts in an OAIS investigation	No financial loss	Substantiated		\$ -					
		Other wrongdoing	Obstruction	Internal	Staff member allegedly misrepresent facts in an OAIS investigation	n.a.	Unsubstantiated	\$ -						
2017-15	HQ	Fraud / financial irregularities	Misrepresentation	Internal	Staff member allegedly engaged in conflict of interest by recruiting and, subsequently, supervising spouse	n.a.	Unsubstantiated						\$ -	
2017-16	APRO	Fraud / financial irregularities	Entitlement fraud	Internal	Service contract holder allegedly misrepresented travel expenses	n.a.	Unsubstantiated						\$ -	
2017-17	HQ	Other wrongdoing	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 2021	Refunding in 2017	Refunding in 2018	Refunding in 2019	Refunding in 2020	Refunding in 2021	Total
2017-18	LACRO	Fraud / financial irregularities	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 / financial irregularities	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 / financial irregularities	IP Fraud	External	UNFPA Implementing partner breached contract obligations by charging UNFPA for ineligible expenses	No financial loss	Substantiated		\$ -					
2017-20	APRO	Harassment / abuse of authority	Harassment	Internal	Staff member allegedly engaged in workplace harassment toward a colleague	n.a.	Unsubstantiated							\$ -
2017-21	WCARO	Fraud / financial irregularities	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 / financial irregularities	IP Fraud	External	Implementing partner engaged in fraudulent practices by charging UNFPA for expenses for goods and services it did not incur	-	Substantiated		\$ -					
		Fraud / financial irregularities	IP Fraud	External	Implementing partner engaged in fraudulent practices by charging UNFPA for fictitious payments to beneficiaries	-	Substantiated		\$ -					
2017-22	ESARO	Fraud / financial irregularities	Theft	Internal	Staff member stole four mobile phone devices	-	Substantiated	Disciplinary measure of separation from service imposed on staff member.						\$ -
		Fraud / financial irregularities	Theft	Internal	Staff member allegedly misappropriated two SIM cards	n.a.	Unsubstantiated		\$ -					
2017-23	WCARO	Fraud / financial irregularities	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	Disciplinary measure of dismissal imposed on staff member.						\$ -
2017-25	ESARO	Fraud / financial irregularities	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. Case referred to government for consideration of criminal prosecution.						\$ -
		Other wrongdoing	Procurement Policy Breaches	Internal	UNFPA staff member exceeded authority in UNFPA procurement actions	-	Substantiated		\$ -					
		Other wrongdoing	Threatening Behaviour	Internal	UNFPA staff member threatened UNFPA vendor	n.a.	Substantiated		\$ -					
		Fraud / financial irregularities	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 / financial irregularities	Procurement Fraud	External	UNFPA vendor engaged in collusive practices with staff member	-	Substantiated	Referred to Vendor Review Committee. Review pending.						\$ -
2017-28	APRO	Fraud / financial irregularities	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 / financial irregularities	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 / financial irregularities	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			
		Other wrongdoing	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 2021	Refundig in 2016	Refundig in 2017	Refundig in 2018	Refundig in 2019	Refundig in 2020	Refundig in 2021	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	External	Service contract holder allegedly engaged in transactional sex	No financial loss	Unsubstantiated								\$ -
		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		Subject cautioned, matter closed.	\$ -					
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 2021	Refundig in 2016	Refundig in 2017	Refundig in 2018	Refundig in 2019	Refundig in 2020	Refundig in 2021	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										\$ -
		Fraud/ financial irregularity	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										\$ -
Fraud/ financial irregularity	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									\$ -	
		Favoritism / 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 2021	Refundig in 2016	Refundig in 2017	Refundig in 2018	Refundig in 2019	Refundig in 2020	Refundig in 2021	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 2021	Refundig in 2015	Refundig in 2016	Refundig in 2017	Refundig in 2018	Refundig in 2019	Refundig in 2020	Refundig in 2021	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 2021	Refundig in 2015	Refundig in 2016	Refundig in 2017	Refundig in 2018	Refundig in 2019	Refundig in 2020	Refundig in 2021	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 OAIS 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 2021	Refundig in 2015	Refundig in 2016	Refundig in 2017	Refundig in 2018	Refundig in 2019	Refundig in 2020	Refundig in 2021	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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Description	Indicator	2016	2017	2018	2019	2020	Comments - 2020
Internal audit							
Internal audit coverage - audit cycle over the period		2014-2016	2015-2017	2016-2018	2017-2019	2018-2020	
High business units	cycle in years	6	5	5	5	5	Stable but not yet reaching the three-year target
Medium business units	cycle in years	12	11	10	10	10	Stable and reaching the ten-year target
Higher risk core processes	cycle in years	10 to 12	12	12	12	12	Stable but not yet reaching the ten-year target
RAM cycle concluded	number per year	1	0	3	1	2	
Number of reports issued (final / draft)		19	16	18	18	12	Includes in 2020 one continuous engagement in advisory capacity and no report
Level of achievement of internal audit plan (irrespective of level) - as a proxy for workload	Percentage of engagements undertaken versus planned engagements	97%	87%	97%	97%	78%	Impact of pandemic and necessary replanning of 2020 in March 2020; compounded by impact of protracted exchanges with management on multiple audits
Number of engagements by auditor (irrespective of level) - as a proxy for workload	Number of engagements per internal auditor per year	3.1	2.4	2.2	2.1	1.7	Change due to compounding (a) increasing audit complexity; (b) leadership change (in 2017); (c) more challenging interactions with management; and (d) pandemic productivity loss, including replanning; and (e) the focus put on more complex process audits than field office audits
Vacancy rate (Professional level)	Percentage actual filled vs budgeted P level posts	13%	23%	3%	8%	17%	
Staff augmentation capacity	Percentage of consultant Full-time-equivalent (FTE) to budgeted P level staff FTE (irrespective of level)	11%	23%	23%	29%	23%	Additional capacity available - only if percentage of consultant added capacity is above staff post vacancy rate
	Total staff & consultant actual full time equivalent as percentage of budgeted P posts	98%	100%	120%	121%	106%	Staff augmentation - if percentage is above 100 percent of budgeted posts
Financial resources invested in the internal audit branch (*)	Budget of Internal Audit Branch in percentage of UNFPA revenues	0.38%	0.32%	0.35%	0.33%	0.37%	(*) Note: - Budget fully costed only since 2018. - Based on audited revenues until 2019 and on estimated revenues (11 March 2021) for 2020

Investigation							
Cases carried over from previous year	Number of cases outstanding at previous year-end	52	41	65	103	180	Continuous increase since 2012 (x 9 since 2012)
Number of new cases received		90	106	115	112	116	
Yearly caseload	Number of cases carried over from previous year + number of new cases current year	142	147	180	215	296	Continuous increase due to discrepancy between available resources (staff and consultants) vs. caseload (i.e. total number of cases carried over from previous year plus new cases) - a continuous matter of concern
cases closed - after preliminary review		(75)	(53)	(58)	(26)	(53)	
cases closed - after full investigation		(26)	(29)	(19)	(9)	(22)	
total cases closed		(101)	(82)	(77)	(35)	(75)	
Cases outstanding at year-end	Number of cases carried over to next year	41	65	103	180	221	
Caseload by investigator - as an indicator of workload	Number of cases by investigation personnel (professional level staff and consultants, irrespective of experience) - full time equivalent	23	22	23	43	34	2020 situation resulting from accumulating backlog given the continuous discrepancy between resources (staff members and consultants) and caseload Level remaining above 10-12 cases p.a. per P level investigator [based on preliminary reviews (8 to 9) and full investigations (3 to 4)]

Description	Indicator	2016	2017	2018	2019	2020	Comments - 2020
Ability of OAIS to conclude cases	Percentage of cases closed versus caseload	71%	56%	42%	16%	25%	Slightly improved in 2020, yet too low due to: (1) team new to UNFPA, and fully staffed from May 2020 onwards (3) precedence given to non-fraud cases, including retaliation, which are very resource-intensive
Average length of time to close cases	Elapsed time between dates of receipt and of conclusion - for closed cases in year	5.5	6.9	5.8	9	15	2020 reflecting tackling a mix of older and new cases with available capacity, 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 year-end	8.2	7.6	8.3	11.7	15.9	Continuous deterioration, (1) more cases coming in than can be closed, with existing investigator personnel (staff members & consultants) (2) learning curve of new investigation staff (3) precedence given to retaliation and behavioural cases, leaving other cases aging
Vacancy rate (staff professional level)	Percentage of actual posts filled to budgeted posts	20%	37%	20%	53%	6%	For the first time since 2015, close to 100 per cent staff presence; yet staff capacity in itself insufficient to tackle the caseload
Staff augmentation capacity	Percentage of consultant Full-time-equivalent (FTE) to P level staff FTE (irrespective of level)	38%	50%	52%	14%	0.5%	OAIS business model since 2014: to handle the caseload, staff posts augmented by adding capacity through consultants. Since 2019 - scarcity of the consultant market, compounded by non-competitive contractual conditions, leaving OAIS with close to none additional capacity
Total human resource capacity to undertake investigation	Staff & consultant (actual full time equivalent) capacity - as percentage of budgeted staff P posts	118%	113%	132%	61%	95%	Working since 2014 above staff post capacity, using consultants until 2018 to alleviate staff vacancy and add capacity; which no longer was possible from 2019, when the market for consultants and investigators dried out Overall capacity insufficient to handle the caseload, leading to an aging portfolio and increasing number of carried over cases;
Financial resources invested in the Investigation Branch (**)	Budget of Investigation Branch in percentage of UNFPA revenues	0.15%	0.17%	0.17%	0.20%	0.24%	(**) 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 for 2020
UNFPA Focal point for the Joint Inspection Unit							
Contribution to UN system oversight	Number of JIU reviews dealt with by OAIS	20	20	20	19	19	Relatively 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	18	1	2	6	3	Limited number, as a consequence of other demands - regarding agreements, investigation and internal audit
Direct contribution to resource mobilization efforts	Number of agreements reviewed by OAIS	23	28	30	22	34	Numerous agreements, each with multiple iterations; primarily related to investigation and 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%	0.06%	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
Financial resources invested in the Oversight Advisory Committee (OAC)	Budget of OAC costs in percentage of UNFPA revenues	0.02%	0.02%	0.02%	0.01%	0.02%	The 2020 increase included the planned external quality assessment, postponed to benefit from the methodology current under development by the network of oversight/ audit committees of the United Nations system