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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 2018

Ref.	Report No.	Title	Rating
Country Offices			
▪ Arab States			
1	IA/2018-04	Audit of the UNFPA Country Office in Iraq	Some improvement needed
2	IA/2018-05	Audit of the UNFPA Country Office in Djibouti	Major improvement needed
3	IA/2018-13	Desk Audit of the UNFPA Country Office in Yemen	Not effective
▪ Asia and Pacific			
4	IA/2018-06	Audit of the UNFPA Country Office in Papua New Guinea	Not effective
5	IA/2018-10	Audit of the UNFPA Asia and the Pacific Regional Office	Some improvement needed
6	IA/2018-11	Audit of the UNFPA Country Office in Afghanistan	Some improvement needed
▪ Eastern Europe and Central Asia			
7	IA/2018-09	Remote Audit and Monitoring of UNFPA Offices in Eastern Europe and Central Asia Region	Some improvement needed
▪ East and Southern Africa			
8	IA/2018-02	Audit of the UNFPA Country Office in Kenya	Some improvement needed
▪ Latin America and the Caribbean Region			
9	IA/2018-03	Remote Audit and Monitoring of UNFPA Offices in Latin America and the Caribbean Region	Some improvement needed
10	IA/2018-07	Remote Audit and Monitoring of UNFPA Offices in Latin America and the Caribbean Region	Some improvement needed
▪ West and Central Africa			
11	IA/2018-01	Audit of the UNFPA Country Office in Central Africa Republic	Not Effective
12	IA/2018-08	Audit of UNFPA West and Central Africa Regional Office	Some improvement needed
13	IA/2018-12	Audit of the UNFPA Country Office in Sierra Leone	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 2018 compared to previous years); 'increasing' (more occurrences noted in 2018); 'improving' (fewer occurrences identified in 2018); or not noted in 2018. The table is organized by standardized areas and major processes.

Area /Process	Issues Identified	Prevalence	High level recommendations
GOVERNANCE			
Good practices			
	Effective use of Strategic Information System (SIS) and timely completion of annual planning and reporting activities.	Recurring (some offices)	Identify and distribute successful practices that can be replicated globally.
	Regular programme and operations staff meetings for information sharing, programme implementation monitoring and better coordination	Recurring	Encourage regular joint programme and operations staff meetings as a useful mechanism to share information, enhance coordination, bring down silos and integrate operations
	Decentralized structure established for better implementation of programme activities	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.	<u>New</u> (some offices)	Collaborate and assume lead roles in inter-agency coordination clusters and working groups as a means of attaining system-wide synergies and efficiency.
Improvement opportunities			
Office management	Insufficient management oversight over programme / operational activities.	<u>Improving</u>	Clarify the guidance provided in the internal control framework on management oversight controls and the tools and information available to that purpose.
	Inadequate use of corporate planning and reporting tools / unsupported information reported in country office annual reports.	<u>Improving</u>	Implement a more rigorous quality assurance and follow-up reviews of annual management plans and annual reports by Programme Division and regional offices. Provide enhanced training to country offices and distribute good planning practices to improve the planning process effectiveness.
	Lack of alignment of outputs and the corresponding indicators, baselines, targets and milestones in SIS to those in annual management plans, workplans, and staff performance plans.	<u>New</u>	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.
Organizational structure and staffing	Lack of / delays in review of the organizational structure and personnel for alignment to programme delivery and operational needs.	Recurring	Review the business units' organizational structure and staffing to ensure their adequacy and alignment to programme delivery and operational needs on a periodic basis (at least at the start of a new programme cycle). Eliminate procedural bottlenecks that cause delays in the approval and implementation of alignment review decisions.

Area /Process	Issues Identified	Prevalence	High level recommendations
	High vacancy rates in key management and programme and operations positions.	<u>Improving</u>	Implement processes to monitor recruitment status and accelerate them wherever possible
	Lack of completion of mandatory and recommended training.	<u>Increasing</u>	Enhance monitoring and follow-up of compliance with mandatory and recommended training
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.	Recurring	Prepare and implement a comprehensive ERM ¹ policy and continue to refine the guidelines and SIS-based ERM module functionality for the risk assessment phase Provide additional corporate & regional office support and training to enable an effective risk assessment and risk response process
	Lack of regular completion / update of risk assessments.	<u>Improving</u>	<i>Improvement noted related the implementation of the new ERM tool and risk response process.</i> Increase oversight over and support to offices struggling to complete their assessments in a correct and timely manner.
	Absence of effective process and tools on internal and external fraud awareness raising measures.	<u>Increasing</u> (some offices)	Develop and implement process and tools to raise personnel and partners' awareness of fraud risk and reporting of alleged fraud and other proscribed practices.
PROGRAMME MANAGEMENT			
Good practices			
	Use of mobile phone technology and banking services for payments of incentives to programme beneficiaries and participants.	Recurring	Map processes and solutions implemented in these areas to identify successful practices that can be replicated globally and ensure appropriate key controls are in place
	Intense resource mobilization efforts and close engagement with and communication to donors, incl. the private sector, at all or specific steps of the resource mobilization process (e.g. preparation and submission of proposals, regular reporting, joint visits to sites).	Recurring	Continue to refine the resource mobilization toolkit, and identify and share successful resource mobilization practices and tools
	Use of in-house developed tools and checklists to standardize and streamline management practices in programme planning, implementation and monitoring.	<u>New</u>	Identify successful tools and checklists that can be replicated globally to help personnel practice due diligence and comply with required procedures.
Improvement opportunities			
Programme planning, implementation and monitoring	Incomplete or otherwise inadequate results frameworks.	<i>Not noted in 2018</i>	Provide guidelines and training to country office staff and management to allow the development of more effective results frameworks. Continue to enhance the SIS functionality to allow tracking and reporting of results on a cumulative programme cycle basis and enforce its effective use.
	Late finalization of key programme documents (e.g., country programme actions plans) and workplans, leading to delays in project implementation.	<i>Not noted in 2018</i>	Actively monitor and support the timely completion of key programme documents and workplans, as well as actions taken by country office management to manage the impact of delays.

¹ Enterprise Risk Management

Area /Process	Issues Identified	Prevalence	High level recommendations
	Inadequate system set-up of work-plans and budgets	<u>Increasing</u>	Continue to enhance the Global Programming System (GPS) functionality, through improved budgeting tools and enforcement of proper budgeting practices.
	Incomplete, unclear or outdated annual workplans.	<u>Improving</u>	Develop additional guidelines and a strong training programme, for all staff involved in workplan preparation and management. Enhance GPS functionality to enforce the Workplan policy, as appropriate, to address the recurring issues identified by the annual workplan reviews.
	Insufficient monitoring of programme implementation and results due to lack of staff, processes, and tools	<u>Improving</u>	Continue to enhance the monitoring guidelines and tools, with adequate emphasis on “on the ground” monitoring vis-à-vis results /desk-based reporting Increase the scope and frequency of monitoring activities Provide additional training, tools and resources to build country office monitoring capacity
	Weak programme financial management controls, including programme expense reviews and budget-to-actual reconciliations,	Recurring	Provide training and 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
National execution (NEX)	Insufficient assessment of implementing partner financial management capacity, including fraud risk prevention and detection controls.	<u>Improving</u>	Further leverage on the roll-out of the HACT framework to perform more rigorous assessments of implementing partner capacity, to identify capacity-building needs and to determine the frequency and scope of monitoring Improve the assessment of implementing partner fraud risk prevention and detection controls, in alignment with the overall ERM framework Pro-actively track the execution of capacity-building activities
	Delays in project initiation and funding to implementing partners.	<u>Improving</u>	Ensure earlier completion, approval and signing of letters of understanding and annual workplans Enhance controls regarding submission, review, approval and timely payment of funding requests
	Insufficient monitoring of implementing partner activities.	Recurring	Increase the scope and frequency of implementing partner programmatic monitoring Further leverage on the roll-out of the revised HACT framework for regular comprehensive and in-depth implementing partner spot-checks, including rigorous financial monitoring.
	Expenditures incurred by implementing partners recorded as direct execution by UNFPA instead of NEX.	<u>Improving</u>	Strengthen supervisory controls by country office management and the headquarters finance branch to ensure that funding to implementing partners is provided through the OFA process. Ensure that the HACT monitoring framework covers expenditures incurred by implementing partners that received funding outside the OFA process, or where expenditures were erroneously recorded as UNFPA direct execution

Area /Process	Issues Identified	Prevalence	High level recommendations
	Non-competitive selection of Implementing Partners.	<u>New</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.
Inventory management	Gaps in partner supply-chain management systems that could reduce commodity availability and originate stock-outs.	Recurring	In collaboration with other programme stakeholders, assess the supply-chain management capacity of national partners and support cost-effective actions to address gaps identified
	Delays in inventory custom clearance	<u>Improving</u>	Provide training on good inventory management practices
	Delays in inventory distribution by country offices and/or implementing partners.	Recurring	Clarify the roles and responsibilities of inventory focal points
	Lack of or insufficiently documented inventory receiving and handover controls.	<u>Improving</u>	Enhance inventory receiving and inspection as well as handover controls and the documentation thereof
	Deficiencies in warehouse facilities and warehouse management controls.	Recurring	Regularly monitor commodity inventories held by implementing partners and their timely distribution to beneficiaries; as well as commodity availability and stock-out levels at service delivery points
	Lack of or insufficient tracking, monitoring and reporting on commodity inventory levels, distribution and availability.	Recurring	Include the value of commodities provided to implementing partners within the scope of NEX audits Improve tracking and control of inventory through the use of general ledger control accounts
OPERATIONS MANAGEMENT			
Good practices			
Development of a detailed procurement plan.		Recurring (some offices)	Map processes implemented in these areas to identify successful practices that can be replicated globally.
Comprehensive filing systems in place.		Recurring (some offices)	Map processes implemented in these areas to identify successful practices that can be replicated globally.
Improvement opportunities			
Human resources management	Deviations from policies and procedures regarding selection, award and management of service and individual consultancy contracts.	Recurring	Strengthen the composition and role of recruitment panels and implement country and regional office supervisory controls to improve compliance with applicable consultant recruitment and management policies and procedures.
	Weaknesses in the leave management process (e.g. no systematic use of Atlas) and inaccurate Atlas leave balances.	<u>Improving</u>	Implement supervisory controls to enforce compliance with the new leave management policy.
Procurement	Deviations from procurement policies and procedures as regards bidding.	<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 ERP e-tendering (or similar) functionality.

Area /Process	Issues Identified	Prevalence	High level recommendations
	Inadequate procurement planning and lack of monitoring of the execution of procurement plans, including in humanitarian context.	Recurring	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 award (submission to contract review committees).	<i>Not noted in 2018</i>	Ensure implementation of embedded ERP workflow controls to enforce compliance with the contract award thresholds.
	Limited use of long-term agreements to improve procurement transaction cost effectiveness.	<u>Improving</u>	Increase use of long-term agreements for high volume and lower cost/risk goods and services procurement, preferably at inter-agency level
	Inadequate use of long-term agreements, i.e., – lack of secondary bidding when multiple LTAs exist or when LTAs establish “ceiling’ prices	<i>Not noted in 2018</i>	Modify the procurement procedures to require submission of significant contract awards from existing LTAs for approval by contract review committees.
	Limited documentary evidence of receipt and inspection of goods and services before payments are made to vendors.	Recurring	Complete and formalize receipt and inspection procedures for all goods and services procured before payments to vendors are approved.
Financial management	Recording of transactions in the wrong project, activity, fund or general ledger account codes.	<u>Increasing</u>	Continue enhancing supervisory controls, including Finance Branch expense reviews, to ensure accurate and timely recording of financial transactions; and enhance finance staff capacity building in all business units.
	Inadequate management and accounting of value-added tax payments and reimbursements.	<u>Improving</u>	Ensure that reimbursable value-added tax is accounted for in accordance with applicable guidelines and that reimbursement claims are timely submitted and tracked, up through collection of funds.
	Financial commitments not timely reflected and approved in Atlas before decisions to procure goods and services or reimburse expenses are communicated to vendors and implementing partners.	Recurring	Continue improving supervisory controls to ensure compliance with financial policies and to achieve a more disciplined approach to budget implementation.
	Lack of clear guidelines as regards controls over cash advances and payments through payment services providers.	Recurring	Provide clearer guidelines on controls required to ensure that payments and advances are timely processed, made to the authorized payees, in the right amount and correctly recorded. Develop guidelines for third-party money transfer service providers management.
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.

Annex 4 – Recommendations unresolved for 18 months or more as at 31 December 2018

OAIS noted a slight retreat in implementation progress for recommendations unresolved for 18 months or more since issuance of the corresponding audit reports. OAIS also noted that closure of some of these recommendations depends on the ICT transformation exercise, and in particular the implementation of a new ERP solution.

Governance	
<u>Office management</u>	
1	Align the annual Office plan and Country Programme Results and Resources Framework indicators and the related baselines and targets, and better link and increase consistency of indicators reflected in staff performance plans to with those reflected in the annual plan (country office, high, 2017). In consultation with the Regional Office and the Division for Human Resources, review the overall Office structure, including the roles of the office and the sub-offices in Somalia, the staffing level and skill set, and align it – as appropriate – to the needs of programme and operational effectiveness (country office, high, 2017).
<u>Organizational structure and staffing</u>	
2	In consultation with the Regional Office and the Division for Human Resources, review the overall Office structure, including the roles of the office and the sub-offices in Somalia, the staffing level and skill set, and align it – as appropriate – to the needs of programme and operational effectiveness (country office, high, 2017).
<u>Risk management</u>	
3	With support from the Arab States Regional Office and Headquarters, and leveraging on the 2017 ERM process, perform a more rigorous fraud risk assessment, taking into consideration, inter alia, OAIS findings (country office, high, 2017).
<u>Monitoring of country office performance</u>	
4	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 (regional office, high, 2016).
5	Implement effective and timely Regional Office oversight of Country Offices in the Arab States region, in line with corporate guidelines (regional office, high, 2016).
Programme management	
<u>Programme planning, implementation and monitoring</u>	
6	Further enhance guidelines on capacity building and ensure that they provide a clear definition of (a) the focus, nature and scope of capacity building activities that can be realistically undertaken by the Programme to support focus countries in their graduation process; (b) the categorization and treatment of supply-chain running costs funded by the Programme; and (c) the Programme role and expectations in situations where capacity building needs fall out of its focus areas or exceed the Programme financial ability, demanding a collaborative approach with other relevant stakeholders (headquarters, high, 2016).
7	Develop, in the context of the ‘UNFPA Supplies Sustainability Strategy’, country-specific multi-year implementation strategies outlining the main activities to be undertaken to achieve graduation indicator targets, along with a timeframe with defined milestones, as well as the estimated volume of commodities required to reach the multiyear plan goals (headquarters, high, 2016).
8	Introduce the use of medium-term (e.g., three-year) rolling action plans, to better align long-term country-specific strategies and reflect the outcome of forecasting and planning activities undertaken by national coordinating committees (or other equivalent national coordination mechanisms) (headquarters, high, 2016).
<u>National execution (NEX)</u>	
9	Supplement the current implementing partner assessments with a more thorough and comprehensive assessment of fraud risk and the effectiveness of the related prevention, detection and reporting controls at the implementing partners engaged by the Office for its humanitarian response activities (country office, high, 2017).

10	Systematically collect, review and upload in the Global Programming System the documentation supporting workplan budgets and workplan revisions, in order to enable a more effective financial monitoring (<i>country office, high, 2017</i>).
<u>Inventory Management</u>	
11	Allocate adequate resources to allow for an effective support to and oversight over the inventory management process (<i>headquarters, high, 2015</i>).
12	Modify the Inventory Management Policies and Procedures manual to (i) formalize the ownership of the Inventory Management process, as defined by the scope of the policy; and (ii) redefine, as necessary, the roles and responsibilities of business units and managerial roles involved in the inventory management process (<i>headquarters, high, 2015</i>).
13	Monitor management of contraceptives supplied to IPs (<i>country office, high, 2016</i>).
Operations management	
<u>Procurement</u>	
14	Update the Procurement Strategy and its implementation plan to (i) reflect internal and external changes since its inception as well as lessons learned from implementation to-date, and (ii) formulate, in a more consistent way, and better align Strategy's outcomes and outputs, related indicators and targets, implementation milestones and high level cost estimates (<i>headquarters, high, 2016</i>).
15	Implement stronger governance and reporting arrangements over the Procurement Strategy implementation, including a Steering Committee with adequate stakeholder representation and regular follow-up and reporting to senior management on the status of implementation of the strategy. In addition, assess whether the programme and project management roles in place are adequate to ensure a successful implementation of the Strategy, particularly the supply-chain management transformation (<i>headquarters, high, 2016</i>).
16	Promptly finalize and submit for management approval (i) a comprehensive proposal (including estimated timeline, cost estimate and funding approach) for the global release of the new Atlas procurement modules, prioritizing those countries which account for the larger proportion of local procurement, and (ii) a preliminary proposal for the implementation of the remaining IT strategy components (<i>headquarters, high, 2016</i>).
17	Revise the structure of the Strategic Information System annual management plans to incorporate, for field offices with procurement values in excess of a reasonable threshold, outputs and indicators to appropriately measure the effectiveness and efficiency of their procurement activities (<i>headquarters, high, 2016</i>).
18	Promptly develop a Strategic Information System dashboard to oversee the effectiveness and efficiency of procurement activities. Until this can be implemented, generate and review a procurement reporting package on a regular basis (<i>headquarters, high, 2016</i>).
19	Standardize the processes and tools used to assess and report field office procurement capacity, leveraging on the best practices developed by each Operational Procurement Cluster team, and summarize the results in a consolidated field office procurement capacity matrix or other appropriate report (<i>headquarters, medium, 2016</i>).
20	Amend the Procurement Procedures to incorporate the requirement to periodically update and report on the implementation of procurement plans and to centrally monitor their quality and completeness (<i>headquarters, high, 2016</i>).
21	Update the Procurement Procedures to include the requirement to acknowledge receipt of hard-copy offers submitted by bidders (<i>headquarters, medium, 2016</i>).
22	Develop a centralized log to record and track received procurement complaints (<i>headquarters, high, 2016</i>).
23	Revise and clarify, as appropriate, the provisions of the Procurement Procedures related to award of contracts following joint procurement processes and long-term agreements; requests for award that cannot be considered by local review committees; treatment of offers that significantly exceed the quality of the lowest priced offer; and award of contracts for offers separated in multiple biddable lots (<i>headquarters, high, 2016</i>).
24	Establish an effective process to monitor compliance with the requirement to submit qualifying procurement cases for CRC/LCRC review and to follow up on CRC/LCRC approval conditions and recommendations (<i>headquarters, high, 2016</i>).

25	Advocate with the appropriate national authorities for a risk-based approach to post-shipment testing of quality assured reproductive health commodities, including condoms, supplied by UNFPA. Should post-shipment testing be required, ensure that the appropriate programme documents signed with governments include clear language requiring the use of ISO accredited laboratories and that procedures are established for resolving discrepancies between pre-and post-shipment testing results. <i>(headquarters, high, 2016)</i> .
26	Operationalize the supply management strategy through a detailed action plan defining concrete actions to be taken, corresponding due dates, and the responsible teams working on and tracing completion of the actions <i>(headquarters, high, 2016)</i> .
27	Develop and implement a process to monitor and enforce the undertaking of secondary bidding on all long-term agreements with ceiling prices <i>(country office, high, 2017)</i> .
<u>Financial Management</u>	
28	Provide comprehensive guidelines on how to manage disbursements through Distance Payment Service Providers <i>(country office, high, 2016)</i> .
<u>ICT management</u>	
29	Clarify and promptly issue the revised Internal Control Framework guidelines relative to staff roles, segregation of duties requirements, and Atlas profiles and approvals. Going forward, review the guidelines at least with the same periodicity of the Atlas rights certification <i>(headquarters, high, 2014)</i> .
30	Upgrade the directory server to a fully supported version <i>(headquarters, high, 2014)</i>
31	For significant business applications development and implementation projects, implement a mandatory sign-off by the appropriate management team members for compliance with Internal Control Framework requirements <i>(headquarters, high, 2016)</i> .
32	Generate GPS workplans in a non-editable format. Enhance the system to incorporate the functionality requirement to customize workplan format and structure, before these are generated by the system <i>(headquarters, high, 2016)</i> .
33	Modify the GPS processing workflow to prevent the submission of workplan activities budget transactions to KK without prior Head of Unit approval <i>(headquarters, high, 2016)</i> .
34	Modify the GPS processing workflow to limit workplan 'snapshot' approval to Heads of Unit and other appropriate management positions in the concerned business unit, based on a reasonable workplan materiality thresholds. Restrict access to workplan to 'snapshot' edit and approval functions only to personnel of the business unit to which these workplans correspond, or to other appropriately designated individuals <i>(headquarters, high, 2016)</i> .

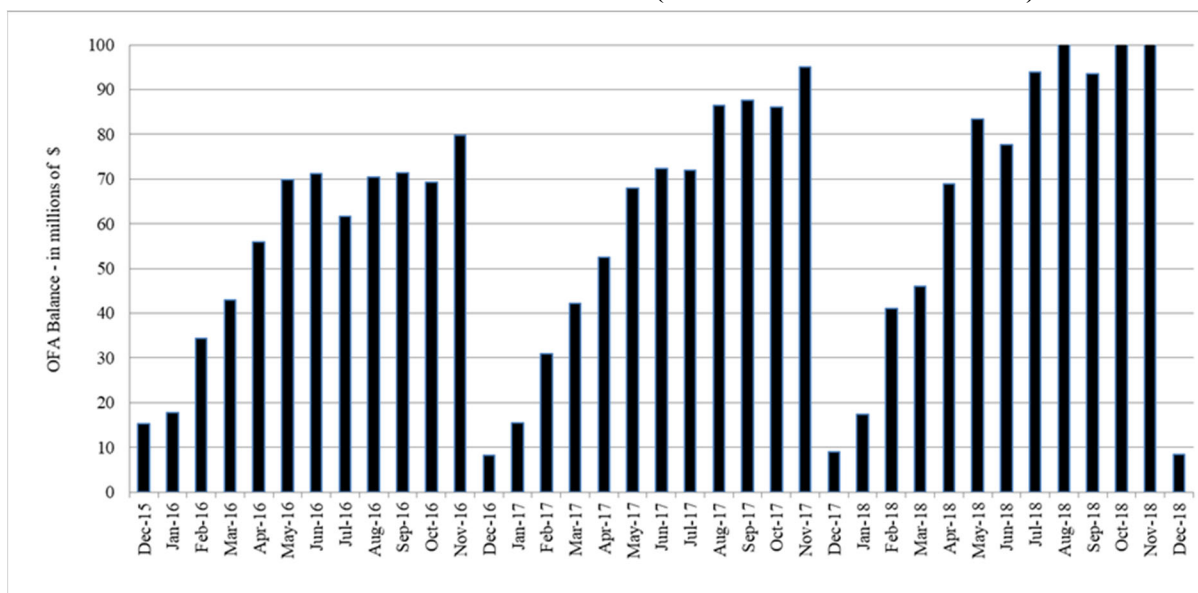
[a] *The information provided in brackets for each recommendation indicates the location for which it was issued, its priority and year of issuance (this annotation is valid for the entire annex).*

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

Operating fund account 2018

1. In 2018, UNFPA generally continued to maintain adequate controls over the operating fund account (OFA), which reflects advances provided to and expenses reported by Implementing Partners. The account reflects a higher accumulation of outstanding advances in the second half of the year when compared to 2017, while maintaining the trend for lower year-end balances, through significant liquidations at the end of the year, as shown in Figure 1 below.

Figure 1
Evolution of OFA balances – 2016 / 2018 (millions of United States dollars)



Assurance provided by implementing partner audits on 2017 fund transfers

2. As indicated in Table 1 below, implementing partner audits conducted in 2018 covering funds transferred in 2017 under the HACT² assurance framework provided significant assurance to UNFPA over its national execution (NEX) expenses, with a high level of audit coverage. The proportion of qualified, modified or adverse opinions was comparable to that in 2016, yet 2017 had a higher level (in value and proportion) of unsupported expenditures. Spot-checks, which were piloted in 2016 as part of the HACT assurance framework, gained prevalence as a source of assurance in 2017 with greater expenses covered. Their effectiveness is in need of improvement in terms of their depth, timing and documentation.

Table 1
Implementing Partner audit performance

Indicator	2015	2016	2017
Audit coverage			
▪ Expenses audited (\$ millions)	187	173	193
▪ Percentage of total NEX expenses	75%	72%	73%
Qualified, modified or adverse opinions			
▪ Number of reports	18	44	43
▪ Percentage of audits performed	3.2%	10.0%	12%
Unsupported expenses reports in implementing partner audits			
▪ Amount (\$ millions)	1.2	1.4	2.3
▪ Percentage of audited NEX expenses	0.6%	1.0%	1.2%
Percentage of implementing partner audit reports submitted late	4.0%	11.7%	6%

² Harmonized Approach to Cash Transfer

SUMMARY OF FUND RECOVERED AFTER INVESTIGATION BY YEAR

Year concluded	Amount identified	Recovery 2013	Recovery 2014	Recovery 2015	Recovery 2016	Recovery 2017	Recovery 2018	Recovery 2019	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	\$ -	\$ -	\$ 1,610.00	4%
2018	\$ 3,524.97						\$ -	\$ -	\$ -	0%
TOTAL	\$ 429,291.99	\$ -	\$ -	\$ 164,181.76	\$ 9,122.00	\$ 19,262.11	\$ -	\$ 14,200.00	\$ 206,765.87	48%

SUMMARY STATISTICS OF ACTION TAKEN BY YEAR

Description	2013	2014	2015	2016	2017	2018	2019	Total
Number of reports for substantiated cases	6	14	14	19	14	9	-	76
Number of reports for substantiated cases with action taken	6	14	12	11	6	2	-	51
Percentage of action taken	100%	100%	86%	58%	43%	22%	-	67%

OAS Reference Number	Regional Office	Wrongdoing category	Subcategory	Type	Description	Estimated loss to UNFPA	Management actions taken as at 1 April 2019	Substantiated	Refunding in 2018	Refunding in 2019	Total
2018-01	ASRO	Other misconduct	Privileges & Immunities	Internal	UNFPA staff member misused UNLP for unofficial and private travel	No financial loss	Staff member resigned; report and note placed on personnel file.	Substantiated			\$ -
2018-02	HQ	Other misconduct	Outside activity	Internal	UNFPA staff member alleged to have participated in an unauthorised outside activity	No financial loss	-	Unsubstantiated			\$ -
2018-03	LACRO	Fraud	Embezzlement	Internal	UNFPA staff member received stolen funds	No financial loss	Case closed due to insufficient evidence of misconduct.	Substantiated			\$ -
2018-04	WCARO	Fraud	IP Fraud	External	UNFPA implementing partner defrauded UNFPA funding	\$ 3,524.97	Management action ongoing.	Substantiated			\$ -
2018-05	LACRO	Fraud	Collusion	External	UNFPA vendor colluded with other bidders during procurement exercise	No financial loss	Case referred to VRC. VRC review is pending.	Substantiated			\$ -
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	No financial loss	Case referred to Government for administration of justice.	Substantiated			\$ -
		Sexual exploitation and abuse	Sexual exploitation and abuse	Internal	UNFPA service contractor holder attempted to sexually assault a minor on one occasion	No financial loss	Case referred to Government for administration of justice.	Substantiated			\$ -
		Other misconduct	Assault	Internal	UNFPA service contractor holder assaulted a female person	No financial loss	Case referred to Government for administration of justice.	Substantiated			\$ -
2018-07	LACRO	Fraud	IP Fraud	External	UNFPA vendor colluded with other vendors during procurement exercise	No financial loss	Case referred to Vendor Review Committee. Review is pending.	Substantiated			\$ -
2018-08	LACRO	Fraud	Collusion	External	UNFPA vendor colluded with other vendors during procurement exercise	No financial loss	Case referred to Vendor Review Committee. Review is pending.	Substantiated			\$ -
2018-09	LACRO	Fraud	Collusion	External	UNFPA vendor colluded with other bidders during procurement exercise	No financial loss	-	Unsubstantiated			\$ -
2018-10	ESARO	Work harassment / Abuse of authority	Harassment	Internal	UNFPA staff member is alleged to have harassed another staff member	No financial loss	-	Unsubstantiated			\$ -
2018-11	LACRO	Fraud	Collusion	Internal	UNFPA staff member is alleged to have colluded with vendors during procurement exercise	No financial loss	Noted by management	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	No financial loss	Noted by management	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	No financial loss	Noted by management	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	No financial loss	Noted by management	Unsubstantiated			\$ -
2018-13	LACRO	Fraud	Embezzlement	Internal	UNFPA staff member is alleged to have received stolen funds	No financial loss	Case closed due to insufficient evidence of misconduct.	Substantiated			\$ -
2018-14	ESARO	Other misconduct	Outside activity	Internal	UNFPA staff member is alleged to have engaged in unauthorised outside activities	No financial loss	Staff member resigned. Note placed on personnel file	Substantiated			\$ -
		Other misconduct	Outside activity	Internal	UNFPA staff member is alleged to have engaged in unauthorised outside activities	No financial loss	Staff member resigned. Note placed on personnel file	Substantiated			\$ -

OAIS Reference Number	Regional Office	Wrongdoing category	Subcategory	Type	Description	Estimated loss to UNFPA	Management actions taken as at 1 April 2019	Substantiated	Refunding in 2018	Refunding in 2019	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	No financial loss	Noted by management	Unsubstantiated			\$ -
		Work harassment / Abuse of authority	Harassment	Internal	UNFPA staff member is alleged to have taken reprisal actions against an employee of a UNFPA partner	No financial loss	Noted by management	Unsubstantiated			\$ -
		Work harassment / Abuse of authority	Harassment	Internal	UNFPA staff member is alleged to have taken reprisal actions against an employee of a UNFPA partner	No financial loss	Noted by management	Unsubstantiated			\$ -
		Work harassment / Abuse of authority	Harassment	Internal	UNFPA staff member is alleged to have taken reprisal actions against an employee of a UNFPA partner	No financial loss	Noted by management	Unsubstantiated			\$ -
		Work harassment / Abuse of authority	Harassment	Internal	UNFPA staff member is alleged to have taken reprisal actions against an employee of a UNFPA partner	No financial loss	Noted by management	Unsubstantiated			\$ -
2018-16	WCARO	Fraud	IP Fraud	External	UNFPA implementing partner defrauded UNFPA funding	No financial loss	Noted by management	Unsubstantiated			\$ -
2018-17	APRO	Work harassment / Abuse of authority	Harassment	Internal	UNFPA staff member was alleged to have harassed another staff member	No financial loss	Noted by management	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	No financial loss	Noted by management	Unsubstantiated			\$ -
2018-19	WCARO	Fraud	IP Fraud	External	UNFPA implementing partner defrauded UNFPA funding	No financial loss	Noted by management	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	No financial loss	Noted by management	Unsubstantiated			\$ -
		Work harassment / Abuse of authority	Harassment	Internal	UNFPA staff member is alleged to have harassed a UNFPA staff member on various occasions		Noted by management	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	Management actions taken as at 1 April 2019	Substantiated	Refunding in 2017	Refunding in 2018	Refunding in 2019	Total
2017-01	ASRO	Fraud	Procurement Fraud	External	UNFPA vendor engaged in collusive practices with staff member	No financial loss	Referred to Vendor Review Committee.	Substantiated				\$ -
2017-02	ASRO	Fraud	Procurement Fraud	External	UNFPA vendor engaged in unethical practices with staff member	No financial loss	Referred to Vendor Review Committee.	Substantiated				\$ -
2017-03	WCARO	Conflict of interest	Conflict of interest	Internal	UNFPA staff member engaged in conflict of interest by accepting remuneration from a national Government while employed by UNFPA	No financial loss	Staff member separated from service.	Substantiated				\$ -
		Other Misconduct	Misuse of resources	Internal	Staff member misused UNFPA resources	\$ -		Substantiated				\$ -
2017-04	ASRO	Fraud	IP Fraud	External	UNFPA implementing partner allegedly engaged in fraudulent practices with subcontractor	n.a.	--	Unsubstantiated				\$ -
2017-05	ESARO	Other Misconduct	Security Policy Breaches	Internal	Staff member allegedly mishandled vehicle accident in violation of UNFPA security policies	n.a.	--	Unsubstantiated				\$ -
2017-06	WCARO	Conflict of interest	Conflict of interest	Internal	UNFPA staff member engaged in conflict of interest by accepting remuneration from a national Government while employed by UNFPA	No financial loss	Disciplinary measure imposed on staff member of loss of two steps in grade.	Substantiated				\$ -
2017-07	ESARO	Fraud	IP Fraud	External	UNFPA implementing partner allegedly engaged in fraudulent practices relating to renovations of health care centers	n.a.	--	Unsubstantiated				\$ -
2017-08	ASRO	Fraud	Procurement Fraud	External	UNFPA vendor allegedly engaged in collusive practices with two staff members	n.a.	--	Unsubstantiated				\$ -
2017-09	ASRO	Fraud	Procurement Fraud	External	UNFPA vendor allegedly engaged in collusive practices with staff member	n.a.	--	Unsubstantiated				\$ -
2017-10	ESARO	Fraud	Procurement Fraud	Internal	Staff member allegedly engaged in corrupt practices with UNFPA vendor	n.a.	--	Unsubstantiated				\$ -
2017-11	ASRO	Fraud	Procurement Fraud	Internal	Staff member breached UNFPA policies and procedures and procurement actions with three UNFPA vendors	No financial loss	Staff member referred to procurement training and procurement-related performance action.	Substantiated				\$ -
		Favoritism	Favoritism	Internal	Staff member allegedly engaged in favoritism in two recruitment exercises	n.a.		Unsubstantiated			\$ -	
		Fraud	Recruitment Fraud	Internal	Staff member allegedly engaged in corrupt practices with UNFPA job candidates	n.a.		Unsubstantiated			\$ -	
		Fraud	Collusive Practices	Internal	Staff member allegedly engaged in collusive practices with another staff member	n.a.		Unsubstantiated			\$ -	
		Favoritism	Favoritism	Internal	Staff member allegedly engaged in favoritism towards a UNFPA vendor	n.a.		Unsubstantiated			\$ -	
2017-12	WCARO	Fraud	IP Fraud	External	UNFPA IP engaged in fraudulent practices in connection with the procurement of catering services	No financial loss	Referred to Vendor Review Committee.	Substantiated				\$ -
2017-13	ESARO	Fraud	Corrupt Practices	External	UNFPA vendor allegedly engaged in corrupt practices with staff member	n.a.	--	Unsubstantiated				\$ -
2017-14	APRO	Other Misconduct	Favouritism	Internal	Staff member engaged in favoritism in a recruitment exercise	-	Disciplinary measure imposed on staff member of fine of one month's net base salary and loss of one step in grade.	Substantiated				\$ -
		Proscribed Practice	Obstruction	Internal	Staff member failed to disclose facts in an OAIS investigation	No financial loss		Substantiated			\$ -	
		Proscribed Practice	Obstruction	Internal	Staff member allegedly misrepresent facts in an OAIS investigation	n.a.		Unsubstantiated			\$ -	
2017-15	HQ	Fraud	Misrepresentation	Internal	Staff member allegedly engaged in conflict of interest by recruiting and, subsequently, supervising spouse	n.a.	--	Unsubstantiated				\$ -
2017-16	APRO	Fraud	Entitlement fraud	Internal	Service contract holder allegedly misrepresented travel expenses	n.a.	--	Unsubstantiated				\$ -
2017-17	HQ	Other Misconduct	Other Misconduct	Internal	Staff member allegedly failed to disclose spousal relationship to another staff member	n.a.	--	Unsubstantiated				\$ -

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

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

\$ 1,610.00	\$ -	\$ -	\$ 1,610.00
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or Review Committee
of Legal Affairs (OLA)

OAIS Reference Number	Regional Office	Wrongdoing category	Subcategory	Type	Description	Estimated loss to UNFPA	Management actions taken as at 1 April 2019	Substantiated	refunding in 2016	refunding in 2017	refunding in 2018	refunding in 2019	Total
0001-16	APRO	Fraud/ financial irregularity	Procurement fraud	Internal	Staff member steered with UNFPA contracts for rental facilities to relatives	No financial loss	Staff member separated from service.	Substantiated					\$ -
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	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	Substantiated					\$ -
		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	Closed by Vendor Review Committee.	Substantiated					\$ -
0005-16	WCARO	Fraud/ financial irregularity	Procurement fraud	Internal	Staff member requested and received USD 1,200 from UNFPA vendor	No financial loss	Staff member separated from service.	Substantiated					\$ -
0006-16	ASRO	Fraud/ financial irregularity	Third Party Fraud	External	Subcontractor defrauded UNFPA vendor to the ultimate detriment of the organization	\$ 20,000.00	Case referred to national authorities for administration of justice.	Substantiated					\$ -
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	Closed by Vendor Review Committee.	Substantiated					\$ -
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	n.a.	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	Pending with Vendor Review Committee.	Substantiated					\$ -
0010-16	APRO	Fraud/ financial irregularity	Financial irregularity	Internal	Staff member exceeded authority in procurement actions with a UNFPA vendor	No financial loss	Disciplinary measure imposed on staff member of written censure, loss of one step in grade.	Substantiated					\$ -
		Fraud/ financial irregularity	Financial irregularity	Internal	Staff member failed to report wrongdoing by UNFPA vendors and a staff member	No financial loss		Substantiated					\$ -
0011-16	HQ	Sexual Exploitation and Abuse (SEA)	SEA	External	Service contract holder allegedly engaged in transactional sex	No financial loss	Subject cautioned, matter closed.	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					\$ -
0012-16	ASRO	Fraud/ financial irregularity	IP fraud	External	UNFPA vendor defrauded the organization by charging expenses it had not incurred	\$ 5,350.00	Referred to Vendor Review Committee. Recovery of funds undertaken.	Substantiated					\$ -
		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				\$ 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	Management actions taken as at 1 April 2019	Substantiated	refunding in 2016	refunding in 2017	refunding in 2018	refunding in 2019	Total
0013-16	HQ	Fraud/ financial irregularity	Entitlement Fraud	Internal	Staff member fraudulently requested and received undue travel entitlements	\$ 7,169.41	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.	Substantiated	\$ 872.00	\$ 6,297.41			\$ 7,169.41
		Fraud/ financial irregularity	Financial irregularity	Internal	Staff member failed to declare financial assets as required by the UNFPA Financial Disclosure Policy	No financial loss		Substantiated				\$ -	
		Misrepresentation	Misrepresentation	Internal	Staff member manipulated UNFPA recruitment records to favor candidates	No financial loss		Substantiated				\$ -	
		Fraud/ financial irregularity	Financial irregularity	Internal	Staff member breached UNFPA procurement rules by procuring goods without proper solicitation	No financial loss		Substantiated				\$ -	
		Other wrongdoing	Excess of authority	Internal	Staff member contracted consultant without authority to do so	No financial loss		Substantiated				\$ -	
		Fraud/ financial irregularity	Financial irregularity	Internal	Staff member allegedly made and subsequently misappropriated unauthorized purchases on behalf of UNFPA	No financial loss		Unsubstantiated				\$ -	
		Other wrongdoing	Other wrongdoing	Internal	Staff member allegedly engaged in unauthorized outside activities	No financial loss		Unsubstantiated				\$ -	
		Theft	Theft	Internal	Staff member allegedly stole goods from UNFPA premises	No financial loss	Unsubstantiated					\$ -	
0014-16	ASRO	Fraud/ financial irregularity	Procurement fraud	Internal	Staff member engaged in corrupt practices with four UNFPA vendors	\$ 4,645.00	Staff member resigned during the investigation phase. Investigation report and related documents placed on file. Staff member referred to national authorities for criminal accountability.	Substantiated		\$ 5,225.49			\$ 5,225.49
		Fraud/ financial irregularity	Procurement fraud	Internal	Staff member favored three UNFPA vendors	No financial loss		Substantiated				\$ -	
		Fraud/ financial irregularity	Procurement fraud	Internal	Staff member engaged in collusive practices with colleague staff member	No financial loss		Substantiated				\$ -	
		Conflict of Interest	Conflict of Interest	Internal	Staff member failed to disclose familial association to one UNFPA vendor and one bidder	No financial loss		Substantiated				\$ -	
		Fraud/ financial irregularity	Financial irregularity	Internal	Staff member approved an unjustified overpayment to a UNFPA vendor	\$ 884.00		Substantiated		\$ 883.65		\$ 883.65	
		Fraud/ financial irregularity	Procurement fraud	Internal	Staff member allegedly colluded with other staff	No financial loss	Unsubstantiated					\$ -	
0015-16	WCARO	Retaliation	Retaliation	Internal	Staff member engaged in multiple acts of retaliation towards staff member under his/her supervision	No financial loss	Disciplinary measure : Fine in the amount of two months (net base salary).	Substantiated					\$ -
0016-16	ASRO	Fraud/ financial irregularity	Procurement fraud	External	UNFPA vendor engaged in corrupt practices with staff member	included in 0014-16	Pending with Vendor Review Committee; Referred to national authorities .	Substantiated					\$ -
0017-16	ASRO	Fraud/ financial irregularity	Procurement fraud	External	UNFPA vendor engaged in corrupt practices with staff member	included in 0014-16	Pending with Vendor Review Committee; Referred to national authorities.	Substantiated					\$ -
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	Pending with Vendor Review Committee; Referred to national authorities.	Substantiated					\$ -
0020-16	WCARO	Retaliation	Retaliation	Internal	Staff member retaliated against another staff member	No financial loss	Separation from service.	Substantiated					\$ -
0021-16	ASRO	Fraud/ financial irregularity	Procurement fraud	External	UNFPA vendor engaged in corrupt practices with staff member	included in 0014-16	Pending with Vendor Review Committee; Referred to national authorities.	Substantiated					\$ -

OAIS Reference Number	Regional Office	Wrongdoing category	Subcategory	Type	Description	Estimated loss to UNFPA	Management actions taken as at 1 April 2019	Substantiated	refunding in 2016	refunding in 2017	refunding in 2018	refunding in 2019	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	Staff member retired before investigation. Investigation report and note placed on file.	Substantiated					\$ -
TOTAL						\$ 52,183.41			\$ 872.00	\$ 12,406.55	\$ -	\$ 14,200.00	\$ 27,478.55
of which fraud/ financial irregularity:						\$ 45,014.00							
Unsupported expenditures						No financial loss							

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OAIS reference number	Regional Office	Wrongdoing category	Subcategory	Type	Description	Estimated loss to UNFPA	Management actions taken as at 1 April 2019	Substantiated	refunding in 2015	refunding in 2016	refunding in 2017	refunding in 2018	refunding in 2019	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	UNFPA phased out work with the Implementing Partner.	Substantiated						USD 0.00
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						USD 0.00
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	UNFPA phased out work with the Implementing Partner.	Substantiated						USD 0.00
		Fraud/ financial irregularity	Financial irregularity	External	Government official mismanaged UNFPA funds by failing to maintain accurate financial records									USD 0.00
0005-15	LACRO	Fraud/ financial irregularity	Financial irregularity	Internal	Staff member mismanaged a UNFPA private sector partnership	No financial loss	Written censure and loss of one step in grade.	Substantiated						\$ -
0006-15	WCARO	Other wrongdoing	Assault	Internal	Staff member allegedly physically threatened other staff member.	No financial loss	--	Unsubstantiated						USD 0.00
0007-15	EECARO	Fraud/ financial irregularity	Misuse of UNFPA property	Internal	Staff member allegedly misused UNFPA vehicles for personal purposes.	No financial loss	--	Unsubstantiated						USD 0.00
0008-15	HQ	Other wrongdoing	Unauthorized disclosure	Internal	Staff member allegedly disclosed confidential recruitment information.	No financial loss	--	Unsubstantiated						USD 0.00
0009-15	APRO	Other wrongdoing	Assault	Internal	Staff member made death threats against another staff member	No financial loss	Disciplinary Measure of Separation from Service imposed.	Substantiated						USD 0.00
0010-15	LACRO	Fraud/ financial irregularity	Procurement fraud	External	UNFPA consultant colluded with UNFPA vendors for ICT services	No financial loss	Subject of investigation was no longer consultant at UNFPA. Report and exhibits were provided to the subject who provided comments. Report and c+L20omments were placed on file.	Substantiated						USD 0.00
		Fraud/ financial irregularity	Procurement fraud	External	UNFPA consultant steered contracts to an UNFPA ICT consultant	No financial loss								USD 0.00
		Favoritism/ conflict of interest	Conflict of interest	External	UNFPA consultant failed to disclose concurrent employment with a national Government	No financial loss								USD 0.00
		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								USD 0.00
		Other wrongdoing	Excess of authority	External	UNFPA consultant allegedly developed ICT applications without approval.	No financial loss		Unsubstantiated						USD 0.00
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	Pending with Vendor Review Committee.	Substantiated						USD 0.00
		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).							USD 0.00

OAIS reference number	Regional Office	Wrongoing category	Subcategory	Type	Description	Estimated loss to UNFPA	Management actions taken as at 1 April 2019	Substantiated	refunding in 2015	refunding in 2016	refunding in 2017	refunding in 2018	refunding in 2019	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	Pending with Vendor Review Committee; Referred to national authorities through UN Office of Legal Affairs (OLA)	Substantiated						USD 0.00
0013-15	WCARO	Fraud/ financial irregularity	Financial irregularity	External	Implementing Partner released payment to subcontractor without verifying completion of works	USD 22,609.00	Corrective administrative action taken by management.	Substantiated						USD 0.00
		Fraud/ financial irregularity	IP fraud	External	Implementing Partner misrepresented status of project completion thereby misleading UNFPA to release undue payment.									USD 0.00
		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								USD 0.00
		Fraud/ financial irregularity	Financial irregularity	External	Implementing Partner failed to maintain accurate financial records regarding project expenditures for the renovation of youth centers.	unknown								USD 0.00
		Other wrongdoing	Obstruction	External	Implementing Partner failed to cooperate with the OAIS investigation.	No financial loss								USD 0.00
		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								USD 0.00
		Fraud/ financial irregularity	IP fraud	External	Implementing Partner allegedly misrepresented its contractual relations to subcontractors.	No financial loss	Unsubstantiated						USD 0.00	
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						USD 0.00
		Favoritism/ conflict of interest	Favoritism	Internal	Staff member allegedly favored UNFPA vendors in said procurement	No financial loss	--							USD 0.00
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						USD 0.00
		Favoritism/ conflict of interest	Favoritism	Internal	Staff member allegedly favored UNFPA vendors in said procurement	No financial loss	--							USD 0.00
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	Loss of step in grade.	Substantiated						USD 0.00
		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						USD 0.00
		Favoritism/ conflict of interest	Favoritism	Internal	Staff member allegedly favored UNFPA vendors in said procurement	No financial loss	--							USD 0.00
0018-15	APRO	Harassment/ abuse of authority	Harassment	Internal	Staff member engaged in harassment towards several UNFPA personnel	No financial loss	Fine in the amount of one month (net base salary).	Substantiated						USD 0.00
		Fraud/ financial irregularity	Financial irregularity	Internal	Staff member approved undue travel allowances.	To be determined by management								USD 0.00
		Harassment/ abuse of authority	Abuse of authority	Internal	Staff member repeatedly requested driver to drive under hazardous conditions.	No financial loss								USD 0.00
		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	Management actions taken as at 1 April 2019	Substantiated	refunding in 2015	refunding in 2016	refunding in 2017	refunding in 2018	refunding in 2019	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						USD 0.00
		Other wrongdoing	Unauthorized disclosure	Internal	Staff member allegedly disclosed confidential UNFPA information to a Government Official.	No financial loss	--							USD 0.00
0020-15	ASRO	Other wrongdoing	Assault	Internal	UNFPA personnel (driver) assaulted employee of UNFPA vendor	No financial loss	Deferment for two years of eligibility for salary increments.	Substantiated						USD 0.00
0021-15	APRO	Other wrongdoing	Unauthorized disclosure	Internal	Staff member allegedly disclosed confidential UNFPA information to a Government Official.	No financial loss	--	Unsubstantiated						USD 0.00
0022-15	APRO	Harassment/ abuse of authority	Harassment	Internal	Staff member engaged in harassment towards several UNFPA personnel.	No financial loss	Fine in the amount of one-half month (net base salary).	Substantiated						USD 0.00
		Fraud/ financial irregularity	Financial irregularity	Internal	Staff member allegedly authorized undue travel allowances.	To be determined by management								USD 0.00
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						USD 0.00
0024-15	APRO	Retaliation	Retaliation	Internal	Staff member retaliated against subordinate	No financial loss	Fine in the amount of two months (net base salary)	Substantiated						USD 0.00
0025-15	APRO	Retaliation	Retaliation	Internal	Staff member allegedly retaliated against subordinate	No financial loss	--	Unsubstantiated						USD 0.00
0026-15	APRO	Other wrongdoing	Unauthorized disclosure	Internal	Staff member allegedly disclosed confidential UNFPA information to a Government Official.	No financial loss	--	Unsubstantiated						USD 0.00
0027-15	APRO	Retaliation	Retaliation	Internal	Staff member allegedly retaliated against subordinate.	No financial loss	--	Unsubstantiated						USD 0.00
0028-15	APRO	Harassment/ abuse of authority	Harassment	Internal	Staff member allegedly engaged in reprisal against subordinate	No financial loss	--	Unsubstantiated						USD 0.00
		Other wrongdoing	Obstruction	Internal	Staff member allegedly tampered with evidence.	No financial loss	--							USD 0.00
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	Determination of loss; Written censure and fine equivalent to three days of net base salary.	Substantiated						USD 0.00
		Other wrongdoing	Obstruction	Internal	Staff member allegedly withheld facts during the investigation.	No financial loss		Unsubstantiated						USD 0.00

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

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

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

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

TOTAL ESTIMATED FINANCIAL LOSS \$ 18,783.66

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

DOS reference number	Regional office	Type of wrongdoing	Description	Estimated loss to UNFPA	Management actions taken as at 1 April 2019	Refunding in 2013	Refunding in 2014	Refunding in 2015	Refunding in 2016	Refunding in 2017	Refunding in 2018	Refunding in 2019	Total
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	Staff member 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		\$ 13,898.59	\$ 13,898.59						
		Entitlement fraud	Staff member claimed reassignment grant travel for the staff member's dependents who did not relocate with the staff member to the duty station	\$30,099.00		\$ 30,009.00	\$ 30,009.00						
		Entitlement fraud	Staff member claimed and received education grant travel for a dependent child who did not travel	\$1,236.99			\$ 25,245.00						
		Entitlement fraud	Staff member claimed and received home leave travel for dependents, starting from the duty station when they were not living in the duty station	\$13,812.05		\$ 25,245.00	\$ -						
		Entitlement fraud	Staff member claimed and received home leave travel for dependents, starting from the duty station when they were not living in the duty station	\$18,807.00			\$ -						
		Entitlement fraud	Staff member claimed and received home leave travel for dependents, starting from the duty station when they were not living in the duty station	\$15,330.00		\$ 15,330.00	\$ 15,330.00						
	Other misconduct	Several allegations of reckless and grossly negligent driving	--	DOS determined that the allegation is unsubstantiated								\$ -	
0002/13	Arab States	Other misconduct	Staff member participated in public protests and made public statements, thereby exposing UNFPA to reputational risk	No financial loss	Staff member resigned after receiving Investigation Report for comments. Letter placed in the staff member's Official Status File regarding circumstances of resignation.								\$ -

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

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

* All reports were submitted to the Executive Director

Description		2014	2015	2016	2017	2018	Comments
Internal audit							
Internal audit coverage - audit cycle over the period		2010-2014	2013-2015	2014-2016	2015-2017	2016-2018	
High business units	cycle in years	10	10	6	5	5	Improvement; not yet reaching the three-year target
Medium business units	cycle in years	18	18	12	11	10	Improvement and reached target
Higher risk core processes	cycle in years	19	10	10 to 12	12	12	Improvement; not yet reaching the ten-year target
RAM cycle concluded	number per year	n.a.	n.a.	1	0	3	
Number of reports issued (final / draft)		10	15	19	16	18	
Level of achievement of internal audit plan	Percentage of engagements undertaken versus planned engagements	85%	104%	97%	87%	97%	High level of achievement
Number of engagements by auditor (irrespective of level) - as a proxy for workload	Number of engagements per internal auditor per year	2.8	3.1	3.2	2.8	2.5	Decrease due to compounding several complex audits and leadership change.
Vacancy rate (Professional level)		21%	13%	13%	23%	3%	
Financial resources invested in the internal audit branch (*)	Budget of internal audit branch in percentage of UNFPA revenues	0.28%	0.33%	0.38%	0.32%	0.33%	

(*) excludes budget portion of Directorate involved in internal audit

Investigation							
Number of new cases received		71	71	90	106	115	Continuous increase since 2012 (multiplied by approximately five since 2012)
Yearly caseload		105	115	142	147	180	Continuous increase a matter of concern
Caseload by investigator - as an indicator of workload	Number of cases by investigation personnel (professional level staff and consultants, irrespective of experience)	17	17	23	23	26	Continuous increase; above sustainable level (10-12 per P level)
Ability of OAIS to conclude cases	Percentage of cases closed versus caseload	58%	55%	71%	56%	42%	Deteriorating, in part due to (1) limited availability of experienced investigator staff; (2) type of cases (non-fraud cases taking longer)
Average length of time to close cases	Elapsed time between dates of receipt and of conclusion - for closed cases in year	6.0	7.1	5.5	6.9	5.8	Precedence given to non-fraud cases (SEA, all harassments and abuse of authority) upon arrival in 2018
Average aging of outstanding cases at year-end	Elapsed time between date of receipt and year-end - for outstanding cases at	4.0	4.0	8.2	7.6	8.3	Deteriorating, in part due to (1) limited availability of investigator staff; (2) level of investigation staff experience; (3) precedence given to non-fraud cases
Vacancy rate (staff - professional level)		0%	9%	22%	39%	20%	Reflects increasing difficulties in recruiting staff investigators
Dependency on investigation consultants	Percentage of consultant Full-time-equivalent (FTE) to OAIS Professional staff FTE (irrespective of level)	18%	31%	36%	42%	31%	Unsustainable overdependency on consultants, compounded by a shift in scarce consultant market (demand higher than supply)
Financial resources invested in the investigations branch	Budget of investigations branch in percentage of UNFPA revenues	0.13%	0.14%	0.15%	0.17%	0.16%	

UNFPA Focal point for the Joint Inspection Unit							
Number of JIU reviews dealt with by OAIS		20	20	20	20	20	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	22	10	18	1	2	Limited number, as a consequence of other demands
Direct contribution to resource mobilization efforts	Number of agreements reviewed by OAIS	34	16	23	28	30	Increasing numbers, of increasing complexity

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	0.06%	0.05%	0.09%	0.06%	0.04%	
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Financial resources invested in the Oversight Advisory Committee (OAC)	Budget of OAC costs in percentage of UNFPA revenues	0.02%	0.01%	0.02%	0.02%	0.02%	
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