



United Nations

Review of the ethics function in the United Nations system

Report of the Joint Inspection Unit

Prepared by Gönke Roscher



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*Executive summary***Review of the ethics function in the United Nations system
JIU/REP/2021/5****Introduction and review objectives**

The United Nations was created after two World Wars with the express ethical purpose of guiding the community of nations in solving their disagreements peacefully, supported by an international civil service. To this end, a key commitment of all United Nations system organizations is to identify core values and the related norms to provide the system's international civil service and other personnel with a clear understanding of their expected behaviour, so that they may perform their functions in a manner that is consistent with the highest standards of ethics and integrity as required by the Charter of the United Nations.

Ethics and integrity are thus critical for the functioning as well as the credibility and reputation of United Nations system organizations. Therefore, having a dedicated and effective ethics function in place in all United Nations system organizations is a prerequisite for accountability and integrity, as well as transparency, given the importance of United Nations activities in the areas of prevention and advocacy.

The topic was last covered by the Joint Inspection Unit (JIU) in the 2010 review of ethics in the United Nations system,¹ in which the authors of that review suggested a number of standards considered to be essential for an effective ethics function, while the recommendations in the report derived from information analysed against those standards.

The main objective of the present review is to inform legislative organs and governing bodies and the executive heads of United Nations system organizations about the current state of the ethics function across the United Nations system and the progress made since the last review, and to identify good practices and lessons learned so as to support organizations in validating and, where necessary, strengthening their ethics function.

The present review proposes updated and new standards for a dedicated and fully effective ethics function, assesses the status of implementation against the 2010 JIU standards and, on the basis of the findings, includes four formal recommendations and a series of informal recommendations as additional suggestions to the legislative organs and governing bodies and the executive heads for further improvements to the ethics function.

Main findings

The 2010 review set forth several key policy and operational standards and recommendations that targeted core characteristics of the function, including: (a) establishment and organizational set-up; (b) independence; (c) heads of Ethics Offices; (d) budget; (e) terms of reference, mandate and responsibilities; and (f) commitment and obligations of executive heads. The present review found that, since the issuance of the 2010 report, organizations had made clear progress in implementing the JIU recommendations and applying the relevant JIU suggested standards to strengthen their ethics function.

¹ JIU/REP/2010/3.

However, despite the considerable progress made, the review identified a number of shortcomings in the present ethics arrangements of United Nations system organizations. JIU therefore considers it essential to further strengthen the ethics function so as to ensure the expected levels of accountability and integrity of all personnel.

1. Establishment and organizational set-up

All except five organizations reviewed have established a dedicated ethics function. Thus, the situation has improved considerably since 2010. A few organizations have dual-function arrangements in place. These are mostly organizations with limited annual revenue and a limited number of personnel, where the ethics function is part of other internal functions and is carried out on a part-time basis. One organization chose to share its dedicated full-time post of Ethics Officer with another organization. Two others opted to outsource the ethics function; one uses the services of another United Nations system organization, while the other one outsources ethics entirely to a private sector service provider.

Findings of previous JIU reviews were confirmed, namely that dual-functioning roles are not independent. JIU has therefore established a new standard for organizations that face financial challenges in setting up a dedicated full-time post of Ethics Officer, recommending that they either share the position or enter into an agreement with another United Nations system organization on using the ethics services of the latter.

In addition to the 2010 standards, the present review identified the need for a role for the audit and oversight committees in enhancing the selection, recruitment and dismissal process for heads of ethics in terms of transparency and independence, similar to the committees' role in that process for the heads of other independent functions. In compliance with widely accepted good practice, the audit and oversight committees could add value to this process by providing independent advice to senior management.

2. Terms of reference, mandate and resourcing of the ethics function

The present review found that, during the past decade, the ethics function had been charged with new responsibilities. It is therefore necessary to update the terms of reference of the ethics functions concerned accordingly.

Furthermore, the review found that a few ethics functions were still tasked with investigation-related activities alongside their mandated responsibilities under the whistle-blower protection policies. This is not in line with established good practice and should be discontinued.

With regard to the capacity of the function, concerns were expressed by many Ethics Officers about the inadequate resourcing of the function. The review found that the number of requests for services and advice from the ethics function had increased considerably, in many cases by over 100 per cent, during the past few years, while the resource levels had not kept pace. JIU reminds legislative organs and governing bodies and executive heads that an adequate level of resources for the ethics function (both human and financial) is a prerequisite for achieving the expected levels of integrity and accountability in an organization.

3. Independence

The present review identified serious shortcomings with regard to the independence of the ethics function. Many organizations reviewed have not yet applied the respective 2010 JIU standards on the independence of the function, in particular by establishing term limits and post-employment restrictions for the post of head of ethics and a direct reporting line to the legislative organs and governing bodies. In the 2010 JIU review, term limits and post-employment restrictions were considered to be crucial for protecting the incumbent of the function from undue influence and other risks. The importance of and thus necessity for term limits was further stressed in subsequent JIU reports, in particular in the 2018 JIU report on whistle-blower protection policies. The present review, however, found that, thus far, the related 2010 JIU recommendation had not been applied completely. There are still 10 organizations that have neither established term limits for the head of the Ethics Office nor introduced post-employment restrictions.

The review identified an additional significant deficiency in the application of term limits in the form of splitting the term of office into several consecutive contracts, which seriously hamper the independence of the head of the ethics function. This had already been highlighted in the 2010 JIU report as incompatible with the required modalities for term limits. During the present review, this particular lacuna was identified in five organizations.

Despite the significant growth in the importance of the audit and oversight committees as strategic advisers to both the legislative organs and governing bodies and the executive heads, their role in securing the independence of certain functions, including the ethics function, is not always reflected in their terms of reference. The Inspector therefore recommends that the mandates of those audit and oversight committees that do not yet include ethics matters be revised in order to provide for oversight of the ethics function, including of its independence.

Another deficiency identified is related to the annual reporting of the ethics function on its activities to the legislative organs and governing bodies. In many organizations, the report is still presented as a report of the executive head and not as a report of the ethics function. A few organizations do not even present an ethics activity report at all to their legislative organs and governing bodies, while a few others do not make the report publicly available. The access of the head of ethics to the governing body is another matter of concern, as not all organizations allow for this important element of independence.

4. Fostering a culture of ethics

There is a high degree of compliance with the 2010 JIU standards, except regarding a few matters. Many organizations reviewed have not yet implemented the 2010 JIU recommendation on introducing specific staff surveys on integrity awareness, meaning that the ethics action plans and ethics programmes do not take into consideration the opinions of personnel and the overall “pulse” surrounding the ethical culture and other ethics-related issues in the respective organizations.

Furthermore, mandatory ethics courses, refresher courses and the monitoring of their attendance are still a matter of concern in some organizations. JIU recalls the need to improve completion rates in order to fulfil the targets for mandatory training set by the organizations.

5. Financial disclosure programmes

The present found that not much progress had been made in the revision of financial disclosure programmes since the previous JIU report on ethics. Therefore, JIU reiterates the need to initiate a review of the effectiveness and efficiency, including “value for money”, of the existing financial disclosure and declaration of interest programmes, and to carry out improvements as necessary. With regard to the voluntary public disclosure of financial disclosure statements, the review showed that the United Nations Secretary-General’s example is increasingly being followed by other top-level officials of most United Nations funds and programmes and other entities. The United Nations specialized agencies have not yet developed a similar good practice.

6. A new responsibility for protection from sexual exploitation and abuse

The present review found that the ethics functions of the United Nations system organizations had been entrusted with responsibilities as focal points or coordinators for work related to protection from sexual exploitation and abuse. The review’s findings indicate that, thus far, the ethics functions’ contribution to protection from sexual exploitation and abuse has neither been recognized nor formalized. Therefore, any relevant responsibilities related to protection from sexual exploitation and abuse need to be formally included in the mandate of the ethics function, and the extent of this responsibility needs to be detailed.

7. Commitment of executive heads to the ethics function

A good degree of compliance with the 2010 JIU obligations was found. Some shortcomings persist, however, mainly in the specialized agencies, where, for example, only a few heads of ethics are permitted to attend senior management meetings.

8. Opportunities for more inter-agency cooperation and coherence

The present review confirmed earlier findings that strengthening inter-agency cooperation and promoting exchange among organizations was crucial for achieving an equally independent and professional ethics function in all organizations. There are still gaps and shortcomings in mainstreaming ethics, thus an adequate degree of coherence across the system has not been achieved.

Against this background, and in order to address this lacuna, JIU suggests leveraging coherence through the United Nations System Chief Executives Board for Coordination (CEB) affinity group that was recently established by the representatives of the ethics functions of the United Nations system organizations as a subgroup of the Ethics Network of Multilateral Organizations, on the basis of their organizations’ CEB membership. JIU considers this group to have great potential for creating more coherence in ethics across the United Nations system and expects it to fill an important gap.

9. New demands and challenges

The present review identified a number of challenges and new demands that need to be addressed by the ethics function.

Expecting the same level of commitment and engagement from all employees, while many of them are non-staff who enjoy neither job security nor a range of staff entitlements, may expose the organizations to ethics-related risks. There are also new ethical dilemmas, such as those arising from teleworking, the increasing use of artificial intelligence, the widespread use of social media, or from public-private partnerships and new sources of funding.

The present review also found that ethical risks should be better integrated into the overall enterprise risk management frameworks. This would allow the organizations

to identify areas exposed to higher ethical risks and thus prioritize their management and monitoring.

Conclusions and recommendations

Substantial progress has been made with regard to establishing a dedicated and fully effective ethics function and implementing the related 2010 JIU standards and recommendations. However, many organizations still need to address shortcomings and gaps as identified in the present review, while new developments and challenges require that all organizations carefully review their ethics function, including the respective organizational arrangements, independence and mandates of the function, the commitment to the ethics function, and ways to improve inter-agency cooperation and coherence.

The present review contains four recommendations, of which three are addressed to the executive heads and one to the legislative organs and governing bodies of the United Nations system organizations for action. These are complemented by 31 informal recommendations.

Recommendation 1

The executive heads of United Nations system organizations who have not yet done so should with immediate effect ensure that the contracts of newly appointed heads of Ethics Offices are issued for a full term.

Recommendation 2

The legislative organs and governing bodies of the United Nations system organizations that have not yet done so should request that organizations update the terms of reference of their respective audit and oversight committees by the end of 2023 to include, where necessary, provisions for ethics, and ethics as a desirable area of expertise for new committee members.

Recommendation 3

The executive heads of the United Nations system organizations who have not yet done so should ensure that periodic refresher courses in ethics are introduced as mandatory for all staff and non-staff of their respective organization, irrespective of seniority, category and level, every three years, from 2023 onwards.

Recommendation 4

The executive heads of the United Nations system organizations who have not yet done so, supported by the ethics functions of their respective organizations, should, at the latest by 2025, evaluate the effectiveness and efficiency, including “value for money”, of their financial disclosure and declaration of interest programmes and, on the basis of the findings, propose changes to the relevant policies where appropriate.

The informal or “soft” recommendations, indicated in bold in the text, are additional suggestions to the legislative organs and governing bodies and the executive heads for further strengthening and enhancing the ethics function, in particular with regard to its organizational set-up, its independence, the development of codes of ethics, the revision of the mandate of the ethics function, the clarification of existing responsibilities and inclusion of new ones, ethics training, and system-wide cooperation and coherence in ethics. These soft recommendations are intended to be read in the context of the present review’s findings for each organization. The soft recommendations can be found in the following paragraphs: 64, 66, 71, 77, 78, 80, 86, 101, 104, 112, 119, 130, 134, 139, 140, 144, 179, 181, 197, 201, 210, 224, 242, 258,

264, 276, 286, 289, 291, 296 and 317.

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Acronyms and abbreviations

CEB	United Nations System Chief Executives Board for Coordination
FAO	Food and Agriculture Organization of the United Nations
IAEA	International Atomic Energy Agency
ICAO	International Civil Aviation Organization
IFAD	International Fund for Agricultural Development
ILO	International Labour Organization
IMO	International Maritime Organization
IMF	International Monetary Fund
IOM	International Organization for Migration
ITC	International Trade Centre
ITU	International Telecommunication Union
JIU	Joint Inspection Unit
OECD	Organisation for Economic Co-operation and Development
OIOS	Office of Internal Oversight Services
UNAIDS	Joint United Nations Programme on HIV/AIDS
UNCTAD	United Nations Conference on Trade and Development
UNDP	United Nations Development Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNEP	United Nations Environment Programme
UNFPA	United Nations Population Fund
UN-Habitat	United Nations Human Settlements Programme
UNHCR	Office of the United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNIDO	United Nations Industrial Development Organization
UNODC	United Nations Office on Drugs and Crime
UNOPS	United Nations Office for Project Services
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UNWTO	World Tourism Organization
UN-Women	United Nations Entity for Gender Equality and the Empowerment of Women
UPU	Universal Postal Union
WFP	World Food Programme
WHO	World Health Organization
WIPO	World Intellectual Property Organization
WMO	World Meteorological Organization

I. Introduction

1. The Joint Inspection Unit (JIU) included in its programme of work for 2020 a review of the current state of the ethics function in the United Nations system. The review is part of the work of JIU in one of its four thematic areas of focus¹ and is closely linked to the functions for administration of justice and for ethics and integrity as articulated in the JIU Strategic Framework for 2020–2029.² It is part of the JIU cluster of reports addressing oversight, integrity and accountability.³

2. **Several previous JIU reports serve as yardsticks and offer points of comparison for the present review.** The present review is a follow-up to the 2010 JIU review of ethics in the United Nations system.⁴ It takes into consideration relevant findings of subsequent JIU reviews, such as the JIU reports on fraud,⁵ conflict of interest⁶ and whistle-blower policies,⁷ as well as ethics-related issues taken up in various JIU single-organization reviews.

3. The objective is to determine the current state of the ethics function and assess progress made by United Nations system organizations in the establishment of the ethics function in line with previous JIU recommendations, and to examine whether new developments require adjustments based on new or updated JIU standards. On the basis of the findings in the present report, the Inspector provides recommendations aimed at enhancing the organizational set-up of the ethics function, its independence, its mandate and the range of its responsibilities, especially in the light of new developments, and to enhance cooperation and system-wide coherence in the area of ethics.

A. Background

4. **What does “ethics” mean and why is it relevant to the United Nations system?** The English word “ethics” is derived from the ancient Greek word “ēthikē (ἠθική)”, meaning “moral (understanding)”, which itself is derived from the word “ēthos (ἦθος)”, meaning “character, moral nature”. The word is associated with a variety of meanings, all of which depend on factors such as one’s scientific discipline, philosophy, religion, conviction, politics or professional field. For this reason alone, the search for a generally accepted definition is inherently difficult. We will return to the issue of defining ethics elsewhere in the report.

5. **Ethics as the study of behavioural norms and moral codes.** In the most general and neutral terms, ethics is a philosophical discipline dealing with the study of the norms of human behaviour and action. The word is commonly used as a synonym for morality as a universal ideal grounded in reason, and sometimes it is used more narrowly to mean the moral code or system of a particular tradition, group or individual. Furthermore, it examines the theory of the justification of ethical systems of norms and rules of action. This is the reason why ethics is also referred to synonymously as “moral philosophy”. As a philosophical discipline, it seeks to answer the question of which norms and goals (purposes and values) should guide people in their actions.

6. **Ethical theory versus applied ethics and metaethics.** Modern ethics is divided into normative ethics, which involves both standard ethical theory and its application to particular actions and classes of actions, which ultimately leads into applied ethics,

¹ A/74/34, annex I, para. 9 (a).

² Ibid., annex I. For the other three thematic areas of focus, see para. 9 (b), (c) and (d).

³ IU/REP/2010/5; JIU/REP/2011/5; JIU/REP/2011/7; JIU/REP/2011/10; JIU/REP/2012/10; JIU/REP/2012/10; JIU/REP/2014/6; JIU/REP/2015/6; JIU/REP/2016/4; JIU/REP/2016/8; JIU/REP/2017/9; JIU/REP/2018/4; and JIU/REP/2019/6.

⁴ JIU/REP/2010/3.

⁵ JIU/REP/2016/4.

⁶ JIU/REP/2017/9.

⁷ JIU/REP/2018/4.

attempting to implement ethical theory in real life, such as in private and public life, professions, health, technology, law and leadership.

7. **While based on theoretical concepts, ethical reflections nonetheless have manifold useful practical applications.** As a result, the opportunities for ethical reflection are often of a practical nature. This could be on the basis of the individual and his or her choice in life, society as a whole, or some specific segments such as political and economic life, the health sector, or technological developments. Alternatively, the reflection may focus on more fundamental questions, such as how to deal with life, its beginning and its end.

8. **Above all, such reflections help to resolve ethical dilemmas arising from value conflicts.** In the dilemmas that necessarily arise in human life and action, it is then a question of analysing what is ethically correct and morally appropriate behaviour, or in other words, the need to justify one's own decisions to oneself and others on the basis of rational grounds, particularly in the case of value conflicts.

9. **Ethics as the study of values and as a guide towards responsible behaviour.** In summary, ethics can be seen as the study of and reflection on moral questions. Its main objects are values and the examination of what is of moral value. Ethical behaviour consists of the realization of ethical values, and ethics is thus aimed at developing and strengthening value awareness, as guidance both for one's own conduct in life and for one's own actions in the private, professional and political spheres, resulting in responsible behaviour.

10. Against the background of ethics as a general concept as outlined above, over time ethics has become an institutional attribute and thus a requirement in public life and governance, including in many public services. The ethical requirement in public (and also private) institutions relates to the duty of observing moral values and complying with legal ethical norms. Examples include putting the public or institutional interest above personal or other interests and respecting ethical values and norms (among others), both of which are expressed in the oath of office taken by personnel of public administrations, including the United Nations.

11. **The United Nations as an "ethical institution" in an increasingly complex environment.** The United Nations in particular was created after two World Wars with an express ethical purpose⁸ of guiding the community of nations in solving their disagreements peacefully, supported by an international civil service that must observe the ethical norms as set out in Article 100 of the Charter of the United Nations. To this end, a key commitment of all United Nations system organizations is to identify core values and provide their international civil service and other personnel with a clear understanding of their expected behaviour, so that they may perform their functions in a manner consistent with the highest standards of ethics and integrity, as required by the Charter of the United Nations and the standards of conduct for the international civil service.

12. **In creating the United Nations Ethics Office, the General Assembly's objective was to foster ethical conduct throughout the United Nations system.** Pursuant to General Assembly resolution 60/1 on the 2005 World Summit outcome, the original objective was to support the Secretary-General in his efforts to ensure ethical conduct, more extensive financial disclosure for United Nations officials, and enhanced protection for those who revealed wrongdoing within the Organization.

13. **A system-wide code of ethics.** To this end, the Secretary-General was called upon to apply existing standards of conduct diligently and to develop a system-wide code of ethics for all United Nations personnel. In this regard, the General Assembly requested the Secretary-General to submit to it at its sixtieth session detailed plans for the establishment of an Ethics Office with independent status.

14. **A code of ethics for United Nations staff and other categories of personnel.** In 1997, the Secretary-General presented a draft United Nations code of conduct to the

⁸ See the preamble of the Charter of the United Nations, which refers to, inter alia: saving succeeding generations from war; reaffirming faith in fundamental human rights and in the dignity and worth of the human person; and promoting social progress and better standards of life in larger freedom.

General Assembly as part of his response to the General Assembly's request in 1994 for the establishment of a transparent and effective system of accountability and responsibility.⁹ The General Assembly referred the draft code to the International Civil Service Commission (ICSC) in March 1998. The Commission recommended that the United Nations replace the term "code of conduct", which could be misunderstood, by another, more appropriate designation. This last decision was endorsed by the Fifth Committee, and the Secretary-General replaced the term "code of conduct" with "status, basic rights and duties of United Nations staff members" and issued the document as a Secretary-General's bulletin.¹⁰ From that point, the United Nations Secretariat has had its own generic code of ethics that applies to its staff members. It is an enforceable code of conduct that also covers the staff of all funds and programmes.¹¹ With regard to devising a code of ethics applicable to all personnel, a "code of ethics for United Nations personnel" was submitted in 2009 to the General Assembly, which decided to defer its consideration until the completion of the review of the ICSC standards of conduct for the international civil service. To date, the only categories of personnel who receive guidance on ethical conduct through a code tailored to their respective functions are troops serving as blue helmets¹² and United Nations volunteers.¹³ Regarding elected officials, in 2016 the General Assembly, in its resolution 70/305, adopted a code of ethics for the President of the General Assembly. The United Nations field personnel are indirectly ethically guided in their conduct by the policy on accountability for conduct and discipline in field missions, which focuses on how they are to be held accountable for misconduct and lack of discipline.¹⁴

15. The establishment of the United Nations Ethics Office in 2005. The Secretary-General complied with the request expressed in General Assembly resolution 60/1 through a Secretary-General's bulletin¹⁵ in which he established the United Nations Ethics Office and provided it with terms of reference conforming to and following the "highest standards of efficiency, competence, and integrity".¹⁶ Two years later, he promulgated the establishment of the Ethics Offices of the separately administered organs and programmes of the United Nations.¹⁷

16. This triggered similar follow-up action throughout the United Nations system. The example set by the General Assembly was subsequently followed by the executive heads or governing bodies of other United Nations system organizations on similar or identical grounds, such as contributing to fostering a culture of ethics, transparency and accountability, expressed in their respective governing body decisions or internal instructions.

17. Demands regarding ethics and integrity within the United Nations system have continually changed over time. Today, there is a heightened degree of scrutiny by Member States and other external stakeholders regarding their expectation that institutions be accountable and act with transparency and integrity. The strong calls for improved accountability and integrity at the organizational and personal levels are reflected, inter alia, in the Secretary-General's regular progress reports on accountability,¹⁸ his reports on the activities of the Ethics Office¹⁹ and related resolutions of the General Assembly,²⁰ and

⁹ A/52/488, para. 3 (a).

¹⁰ ST/SGB/1998/19.

¹¹ The latest version is ST/SGB/2016/9.

¹² "Ten Rules: Code of Personal Conduct for Blue Helmets", available at www.un.org/en/ethics/assets/pdfs/ten_rules.pdf.

¹³ "International UN Volunteer Handbook: Conditions of Service", sect. 2, available at www.un.org/en/ethics/assets/pdfs/International_UN_Volunteer_Conditions_of_Service_2015.pdf.

¹⁴ Available at the website dedicated to conduct in United Nations field missions: <https://conduct.unmissions.org/documents-standards>.

¹⁵ ST/SGB/2005/22.

¹⁶ Article 101 of the Charter of the United Nations.

¹⁷ ST/SGB/2007/11/Amend.1.

¹⁸ A/73/688 and A/74/658.

¹⁹ A/71/334; A/73/89; and A/74/78.

²⁰ General Assembly resolutions 60/254, 63/250, 68/252 and 71/263.

similar reports of other United Nations system organizations and resolutions and decisions of their governing bodies.²¹

18. **The critical importance of the function for the United Nations system's efficiency and credibility.** Ethics and integrity are critical both for the efficient and effective functioning and for the credibility and reputation of United Nations system organizations. Both depend largely on the conduct of the organizations' personnel, including in field and other missions and peacekeeping operations, who often must operate under exceptional conditions while being particularly in the limelight. This reaffirms the importance of the existence of an effective dedicated ethics function and its decisive role in the areas of prevention and advocacy. As can be seen from the majority of staff engagement and other staff surveys, such as in the context of the 2018 JIU review on whistle-blower policies or the United Nations System Chief Executives Board for Coordination (CEB) task force on sexual harassment and sexual exploitation and abuse,²² staff perceptions of and level of trust in the leadership in upholding ethical values may provide grounds for concern.

19. **Key findings of the first JIU ethics review.** The authors of the 2010 review had already stated as follows:

“Unethical behaviour and corrupt practices on the part of a few continue to mar the work and reputation of United Nations system organizations. And while, regrettably, they may never be fully eliminated, the establishment of the ethics function can help to limit problems and foster a culture and atmosphere of integrity and accountability. Establishing the ethics function is not enough however; the implementation of the function, with the development and dissemination of policies and procedures with respect to the application of minimum acceptable standards of behaviour, is required. A necessary corollary is the understanding of and adherence to the principles and practices of ethical behaviour by all staff members (including executive heads), as well as consultants and contractors, elected officials and oversight bodies. This applies to everyone working in any capacity for the organization; no one is excluded or exempted.”²³

20. **A set of important JIU recommendations were derived from its 2010 ethics report.** In the light of these findings, and with the aim of helping organizations to establish a fully operational ethics function, the authors of the 2010 review thus set forth several key policy and operational recommendations that targeted core characteristics of the function, including (a) establishment and organizational set-up; (b) independence; (c) heads of ethics offices; (d) budget; (e) terms of reference, mandate and responsibilities; and (f) commitment and obligations of executive heads. Since the issuance of the 2010 report, organizations have made clear progress in implementing the JIU recommendations to strengthen their ethics function. According to the JIU web-based tracking system,²⁴ participating organizations accepted 71 per cent of the recommendations and implemented 97 per cent of the recommendations that were accepted.²⁵

21. **Towards an increasing maturity of the United Nations system's ethics functions.** In 2010, when only 55 per cent (12 out of 22) of the JIU participating organizations had an ethics function, none had met the independence criteria described in the 2010 report. For

²¹ For example, the issue of ethics and integrity had already been brought up in the discussions about vendor reinstatement after the oil-for-food programme reviews and the need for corporate compliance measures for those firms seeking to again do business with the United Nations. Later on, the issue came up again in the context of discussions on sexual harassment and sexual exploitation and abuse and the measures taken by United Nations system organizations to address these challenges.

²² See, for example, CEB/2019/3 and CEB/2019/HLCM/17. For further details, see the documents of the Inter-Agency Standing Committee's Second Meeting of Investigatory Bodies on Protection from Sexual Exploitation, Abuse and Harassment, available at <https://interagencystandingcommittee.org/iasc-champion-protection-sexual-exploitation-and-abuse-and-sexual-harassment/second-meeting>.

²³ JIU/REP/2010/3, para. 2.

²⁴ Based on information reported by participating organizations.

²⁵ Web-based tracking system figures are based on the self-reporting of data by JIU participating organizations and were collected on 7 July 2021.

example, in 2010, only a handful of the specialized agencies had established fully fledged independent Ethics Offices fulfilling the JIU minimum standards, and even those that had done so often lacked the requisite staff complement, skills profiles and budget.

22. **Overall, a clearly unsatisfactory situation still prevailed in 2010.** At that time, the ethics function was not yet uniformly established across the United Nations system. As pointed out in the conclusions and recommendations of the first JIU review, critical lacunae and shortcomings had furthermore prevented the function from fully assuming its intended role. The recommendations were therefore intended to support a fully operational ethics function in each organization of the United Nations system, designed to ensure that all staff followed the highest standards of ethical behaviour, as ethics and integrity were statutory obligations to which staff should subscribe from the first day of service.²⁶

23. **New Ethics Offices, broader and stronger mandates, and an increasing emphasis on independence and staff training.** Since 2010, the function, including its independence, has evolved considerably, with new Ethics Offices having been created, the mandates of both new and existing functions having been reinforced, and new and better criteria for their independence having emerged. Furthermore, the ethics function has evolved in many organizations across the system to assume a central role in, inter alia, related training efforts, the protection of whistle-blowers against retaliation, and the provision of governing bodies with key information and trends related to organizational ethics and culture.

24. **Better cooperation through international ethics networks.** The Ethics Panel of the United Nations,²⁷ originally established in 2007 as the United Nations Ethics Committee, and the Ethics Network of Multilateral Organizations, originally established in 2010 as the United Nations Ethics Network, provide useful forums for knowledge exchange and cooperation. The Ethics Panel of the United Nations was mandated to create a unified set of ethical standards and policies for the United Nations Secretariat and the separately administered organs and programmes, while the Ethics Network of Multilateral Organizations was created to support the United Nations Secretary-General's efforts to promote system-wide collaboration on ethics-related issues within the United Nations family. It now serves as a forum for a broader membership²⁸ and provides support for professional development, benchmarking and the exchange of information with regard to ethics policies and practices.²⁹

25. **Important challenges remain to be solved.** Despite all the progress made, the present review has identified a number of persisting shortcomings of the present ethics arrangements of United Nations system organizations. The task of further strengthening the ethics function in order to adequately ensure the expected levels of accountability and integrity across the United Nations system is thus still an ongoing challenge.

B. Review purpose, objectives and main issues

26. The present review analysed what had changed for the ethics function since 2010, including its specific role and responsibilities across the United Nations system. Furthermore, it explored how well organizations' ethics functions were currently equipped to address new demands and related challenges stemming, for example, from the increasingly strict measures adopted by the United Nations system to combat misconduct and unethical behaviour, as well as from new operational realities, such as the proliferation of contractual arrangements or of implementing partners.

²⁶ See Article 101 of the Charter of the United Nations.

²⁷ The Ethics Panel of the United Nations is comprised of the senior ethics practitioners at each of the seven funds and programmes that have instituted their own ethics function and is chaired by the Director of the United Nations Ethics Office.

²⁸ In addition to organizations of the United Nations system, intergovernmental organizations having consultative and collaborative arrangements with the United Nations system such as financial institutions, development banks, etc.

²⁹ See A/73/89.

27. As already stated in the 2010 JIU review,³⁰ an effective ethics function comes at a cost. Member States, as the key stakeholders of the organizations, provide strategic guidance and hold the ultimate responsibility for ethics. It is therefore their prerogative to define and provide the overall level of resources for ethics.

C. Review scope and limitations

28. **All JIU participating agencies covered.** The present review was undertaken on a system-wide basis and was addressed to all JIU participating organizations, namely the United Nations Secretariat, its departments and offices, the United Nations funds and programmes, other United Nations bodies and entities, the United Nations specialized agencies, and the International Atomic Energy Agency (IAEA). Five organizations (the United Nations Conference on Trade and Development (UNCTAD), the United Nations Environment Programme (UNEP), the United Nations Human Settlements Programme (UN-Habitat), the United Nations Office on Drugs and Crime (UNODC) and the International Trade Centre (ITC)) did not fully take part in the review process, as they fall under the United Nations Ethics Office, and are thus not featured in the present report.

29. **All arrangements of relevance to the function were reviewed.** The subject of the present review is the internal ethics function, which in the majority of organizations is a dedicated function. The adequacy of organizational, structural and operational arrangements for the ethics function was examined, with a focus on the shortcomings and gaps identified in the earlier report, in particular regarding its establishment and organizational set-up; the required level of independence; the heads of Ethics Offices (their professionalization and level); the terms of reference, mandate and responsibilities; the commitment and obligations of executive heads; and the relevant policy framework. The objective is to provide a snapshot of the current state of the ethics function in the United Nations system organizations, to identify possible areas for improvement and to make recommendations as appropriate.

30. **Specific challenges faced by different parts of the United Nations system call for differentiated treatment.** For the purpose of the present review, and after taking into consideration the different mandates, sizes and funding of organizations,³¹ a distinction was made between the United Nations Secretariat, its departments and offices and the United Nations funds and programmes on the one hand, and the United Nations specialized agencies and IAEA, as well as other United Nations entities and bodies, such as the Joint United Nations Programme on HIV/AIDS (UNAIDS), on the other. In cases where recommendations do not apply equally to all organizations that participated in the present review, this has been pointed out clearly.

31. In the light of the above, the participating organizations were clustered into the following categories for the purpose of the present review. The first category was established on the basis of the Secretary-General's bulletin on the organization of the Secretariat of the United Nations³² and comprises the United Nations Secretariat and its departments and offices, such as JIU participating organizations UNCTAD, UNEP, UN-Habitat and UNODC.

32. The second category comprises the United Nations funds and programmes, including the United Nations Office for Project Services (UNOPS) and the World Food Programme (WFP). The third category includes two organizations: (a) ITC, a joint entity of the United Nations and the World Trade Organization; and (b) UNAIDS, a programme co-sponsored by 11 United Nations system organizations. The fourth and last category comprises the United Nations specialized agencies and IAEA. The clustering of organizations was also designed to facilitate the use of the present review by organizations and Member States alike.

³⁰ JIU/REP/2010/3.

³¹ The intention of the present review is not to propose a "one size fits all" model.

³² ST/SGB/2015/3.

33. To gather comparative information, relevant officials from the following non-participating international organizations were consulted: the Preparatory Commission for the Comprehensive Nuclear-Test-Ban Treaty Organization (CTBTO); the Organisation for Economic Co-operation and Development (OECD); the International Fund for Agricultural Development (IFAD); and the International Organization for Migration (IOM). For more information, see annex XIII.

D. Methodology

34. **Approach:** The present review followed a two-step approach: (a) an analysis of the 2020 situation in relation to the 2010 JIU standards to ascertain whether the gap had actually narrowed within the past decade and to determine the progress achieved; and (b) an analysis of the 2020 situation in relation to the identified new requirements for the function, and therefore against the corresponding new JIU standards.³³

35. **JIU standards.** In 2010, the Inspectors reviewed the ethics function of the participating organizations in relation to key components considered to be essential for an effective ethics function. These key components were presented as JIU suggested standards, and the ethics-related information was analysed on the basis of these standards.

36. Similar to the 2010 review, the update of the JIU standards undertaken in 2020 was based on: literature on ethics and integrity, including from the private sector; reports of the ethics functions and audit and oversight committees submitted to the legislative organs and governing bodies of the respective organizations; best practices identified in the ethics functions of United Nations system organizations; and discussions with concerned representatives in United Nations system organizations, including staff representatives.

37. **Timing and methodology.** The review was conducted from March 2020 to March 2021 on a system-wide basis. In accordance with JIU norms, standards and guidelines and its internal working procedures, the methodology followed in preparing the present report included: an extensive desk review and in-depth analysis of ethics-related policies and procedures, such as governing body decisions; annual activity reports of the ethics function, including management responses; terms of reference of the ethics function; codes of ethics; audit and oversight committee annual reports; terms of reference of audit and oversight committees; and other pertinent reports. Furthermore, data from the documentation and other information received and collected were analysed in detail.

38. **Data sources used.** These data originated from, inter alia, the corporate questionnaire responses, interview notes, external assessments of ethics functions where available, relevant decisions and documentation of legislative organs and governing bodies, and information provided by JIU participating organizations in the JIU web-based tracking system. The data were subjected to a quantitative and qualitative analysis, and a triangulation and validation of the information obtained was performed.

39. **Interviews based on a JIU questionnaire.** Twenty-four JIU participating organizations responded to the JIU corporate questionnaire and other requests for information. In addition, interviews with 140 individuals from 23 JIU participating organizations were conducted in the course of the present review. All interviews were conducted remotely via teleconferences and other means, due to the restrictions imposed by the coronavirus disease (COVID-19) situation. In all these organizations, persons from the following offices or functions – where they existed – were interviewed: the Ethics Office and function; the executive office or chef de cabinet; the human resources unit; the ombudsperson’s office; and staff representatives.

40. **Internal peer review.** An internal peer review procedure was used to solicit comments from all JIU Inspectors (“collective wisdom”) before the present report was finalized.

41. **Table on follow-up measures.** To facilitate the handling of the present report, the implementation of its recommendations and monitoring thereof, annex XIV contains a table

³³ Based on commonly agreed standards for the ethics function from best practice sources, see para. 30.

indicating whether the report is submitted to the legislative organs and governing bodies and executive heads of the organizations reviewed for action or for information.

42. **Acknowledgements.** The Inspector wishes to express her sincere appreciation to all representatives of the United Nations system organizations and representatives of other organizations and entities who assisted in the preparation of the present report, and in particular to those who participated in the interviews and questionnaires and so willingly shared their knowledge and expertise.

43. **JIU participating organizations' comments.** As is normal practice, the draft report was circulated to JIU participating organizations for correction of factual errors, and their comments have been sought and taken into consideration when finalizing the report.

E. Key terms

44. The following terms are used throughout the review:

Ethics. For the purposes of the present review, the term is used against the background of and as employed in various legislative and thus official documents of United Nations system organizations. In the broadest terms, it can be understood to denote performance consistent with the values of the United Nations and the highest standards of integrity required by the Charter of the United Nations and the standards of conduct for the international civil service.

Furthermore, it is important to highlight the approach promoted by the Institute of Business Ethics, namely that ethics starts where the law and regulation end.³⁴ In the context of the present review, this approach is considered to be particularly useful, as it demonstrates that ethical behaviour is much more than mere compliance with internal and external legal norms.

Similarly, the authors of the 2020 benchmarking study chose the definition of “right action” for ethics and “personal character” for integrity, “within an organizational context referring to a commitment to virtuous thought and action in all aspects of how an organization is governed and run”. In contrast to legal compliance, “ethics and integrity ... describe the moral choices that individuals and organizations should make”.³⁵

Integrity. In principle, if it concerns a person, integrity is understood as the quality of being honest and having strong moral principles. In the context of the present review, the term is used as defined in the Values and Behaviours Framework of the United Nations Secretariat: “Act ethically, demonstrating the standards of conduct of the United Nations and taking prompt action in case of witnessing unprofessional or unethical behaviour, or any other breach of UN standards.”³⁶

Accountability. Accountability is the obligation of the Secretariat and its staff members to be answerable for all decisions made and actions taken by them, and to be responsible for honouring their commitments, without qualification or exception. It includes: achieving objectives and high-quality results in a timely and cost-effective manner; fully implementing and delivering on all mandates of the Secretariat approved by the United Nations intergovernmental bodies and other subsidiary organs established by them in compliance with all resolutions, regulations, rules and ethical standards; reporting on performance results in a truthful, objective, accurate and timely manner; carrying out responsible stewardship of funds and

³⁴ Institute of Business Ethics YouTube channel, “What ethical issues will be more important in the future?”, 3 January 2016, available at www.youtube.com/watch?v=trNW-ZB7XDQ.

³⁵ J. Dubinsky and A. Richter, “Global Ethics and Integrity Benchmarks”, 2020, p. iv.

³⁶ United Nations, “Values and Behaviours Framework”, available at https://i.unu.edu/media/unu.edu/page/24952/Values-and-Behaviours-Framework_Final.pdf#:~:text=The%20%E2%80%98UN%20Values%20and%20Behaviours%20Framework%20forms%20the,we%20experience%20the%20organization%20on%20a%20daily%20basis.

resources; all aspects of performance, including a clearly defined system of rewards and sanctions; and acting in due recognition of the important role of the oversight bodies and in full compliance with accepted recommendations, as defined in General Assembly resolution 64/259.

Compliance. In general, compliance denotes adherence to policies, plans, procedures, laws, regulations, contracts or other requirements.

Dedicated function. By “dedicated”, it is understood that the organization has established a full-time post of Ethics Officer and thus a dedicated rather than merely dual or shared ethics function.

Dual function. This term refers to a function mandated with responsibilities both for ethics and another subject, such as an Ombudsperson or legal function.

Shared function. This term refers to an ethics function or post of Ethics Officer that is shared between two or more organizations under a cost-sharing arrangement.

F. Definitions of ethics and integrity in use within the United Nations system

1. Ethics

45. **Sources of official definitions.** JIU asked participating organizations if “integrity” and “ethics” were defined in their official documentation. For the most part, the organizations referred to the Charter of the United Nations,³⁷ the 2013 ICSC standards of conduct for the international civil service,³⁸ and their respective staff regulations and rules as their guiding documents in such matters.

46. **A wide discrepancy in ethics definitions and their sources.** Eleven participating organizations indicated that ethics was not defined in their respective organizations at all or that there was “no official definition”. The United Nations Secretariat explained that ethics could be interpreted through various legislative documents and administrative issuances. In the broadest terms, ethics was understood to denote performance consistent with the values of the United Nations and the highest standards of integrity required by the Charter of the United Nations. The Charter itself, with its principles, is seen by many organizations as the overarching document for the definition of ethics, supplemented by the oath of office or declaration of office.³⁹

47. **Internally created ethics definitions.** However, a few organizations have developed their own definitions, either formally or informally. The United Nations Children’s Fund (UNICEF) defines ethics as taking the right decision even when the written law does not give a clear answer in a specific situation. UNOPS refers to its official definition of ethics, which aligns with the overarching United Nations definitions and descriptions of ethics. The organization goes on to say that its personnel uphold the highest standards of efficiency, competence, and integrity, that they ensure their actions always align with their mission, and that they are accountable for everything they do and do not do while serving in their roles at UNOPS. The United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) refers to its handbook and booklet on serving ethically, which defines ethics as doing the right thing for the right reason and states that knowing, respecting and applying the law is the foundation for ethical behaviour,

³⁷ Article 101 of the Charter of the United Nations states that “the paramount consideration in the employment of the staff and in the determination of the conditions of service shall be the necessity of securing the highest standards of efficiency, competence, and integrity”. Professionalism, integrity and respect for diversity are the core values expected of the staff of the Organization.

³⁸ Many organizations consider the standards of conduct for the international civil service to be the basic document for defining “ethics”, more specifically its para. 5, which states that “the concept of integrity enshrined in the Charter of the United Nations embraces all aspects of an international civil servants’ behaviour, including such qualities as honesty, truthfulness, impartiality and incorruptibility. These qualities are as basic as those of competence and efficiency, also enshrined in the Charter”.

³⁹ See ST/SGB/2016/9, staff regulation 1.1(b).

but that acting ethically does not stop there. It also relates to aspects of behaviour that are not governed by law, for example treating other persons with respect. UNAIDS defines ethics as doing the right thing for the right reason, while the United Nations Educational, Scientific and Cultural Organization (UNESCO) states that ethics is a set of standards for judging what is right and wrong on the basis of the Organization's core values of integrity, professionalism and respect for diversity. Lastly, the Universal Postal Union (UPU) says that, to act ethically, its personnel must act in accordance with their own missions and demonstrate the highest standards of competence and integrity as enshrined in the Charter of the United Nations, the Staff Regulations and Rules and the Code of Conduct, by embedding a culture of ethics, transparency and accountability.

48. **Other sources used within the United Nations system.** The United Nations Development Programme (UNDP) referred to two of the Secretary-General's bulletins.⁴⁰ Turning to the specialized agencies and IAEA, many rely on their own ethics policies,⁴¹ code or standards of ethical conduct,⁴² staff regulations and rules, or more broadly on their guiding principles and core values.⁴³

2. Integrity

49. The most common understanding of integrity is that it denotes the core values of the United Nations as an institution and the highest standards of integrity required by the Charter of the United Nations, by which the operations and activities of the United Nations are guided and to which they adhere.

50. While there is no official definition of the term "integrity" in official documents, it is interpreted by the United Nations Secretariat through various legislative documents and administrative issuances. In 2021, following the competency framework review, integrity was redefined in the United Nations Secretariat in its recently issued Values and Behaviours Framework. Integrity is presented as one of the four values, next to inclusion, humility and humanity. According to the Framework, acting with integrity means to act ethically, demonstrating the standards of conduct of the United Nations and taking prompt action in case of witnessing unprofessional or unethical behaviour, or any other breach of United Nations standards.

51. **No stand-alone definition of integrity in use within the United Nations system.** No organization has adopted a stand-alone definition of integrity, while all define or refer to integrity through some other documents, such as staff regulations, codes and standards of conduct, codes of ethics, legal frameworks and handbooks. For more details, see annex XII.

52. **In addition to the ICSC standards of conduct, individual codes of conduct or ethics have not been developed by all organizations.** In total, five of the organizations reviewed have developed neither their own code of conduct nor their own code of ethics in addition to the universally applied ICSC standards of conduct.⁴⁴ Four have a code of ethics,⁴⁵ seven others have a code of conduct,⁴⁶ and five others have both.⁴⁷ Some organizations recognized the establishment of an individual code of conduct or ethics as a best practice with a view to fostering accountability by providing a clear set of expectations, while at the same time supporting adherence to rules, policies, procedures and practices and thus creating and maintaining an ethical culture in the organization. In the feedback received, further objectives of such a code were likewise suggested, such as to support staff

⁴⁰ ST/SGB/2005/22 and ST/SGB/2007/11.

⁴¹ Such as the IAEA Ethics Policy.

⁴² Such as the ILO standards of conduct and integrity, the ITU code of ethics for ITU personnel, and the UNIDO code of ethical conduct.

⁴³ For example, UNWTO, WHO and WIPO.

⁴⁴ UNICEF, UNOPS, UN-Women, IAEA and UNWTO.

⁴⁵ UNDP, WIPO, FAO and UNIDO (the latter two in the form of a "code of ethical conduct").

⁴⁶ UNFPA (for suppliers), UNHCR, UNRWA, WFP, UNAIDS, UNESCO and UPU.

⁴⁷ The United Nations Secretariat, IMO and ITU (standards of conduct and code of ethics), ICAO (framework of ethics as an annex to the service code and standards of conduct), and WHO (code of conduct for experts, code of conduct for responsible research and code of ethics and professional conduct).

in upholding the ideals of ethics and to protect them while carrying out their duties as international civil servants.

II. Organizational arrangements

A. Establishment of the ethics function

Box 1: JIU 2010 and 2020 standard

- Ethics function established either by a decision of the legislative body or a decision of the executive head [**updated standard**].

53. **Nearly all participating organizations have meanwhile established an ethics function.** The present review examined the status of implementation of the 2010 JIU standard. In 2010, several organizations had not yet established an ethics function at all (IAEA, the International Civil Aviation Organization (ICAO), the International Labour Organization (ILO), the International Maritime Organization (IMO), the World Health Organization (WHO), the World Intellectual Property Organization (WIPO) and the World Tourism Organization (UNWTO)), and in some others, a shared-function (UPU, the International Telecommunication Union (ITU) and the World Meteorological Organization (WMO)) or dual function arrangements (the Food and Agriculture Organization of the United Nations (FAO)) had been set up.

54. At the time of the present review, all organizations reviewed had established a dedicated ethics function, with the exception of ILO,⁴⁸ IMO, UNWTO, UPU and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women). Thus, compared with 2010, the situation has improved considerably. Not all the functions have been created by a decision of the legislative bodies concerned, but rather by a decision of executive heads in implementing the 2010 recommendation (UNRWA, IMO, the United Nations Industrial Development Organization (UNIDO), WHO, WIPO and WMO). For further details, see annex I. The Inspector, however, is of the view that the establishment of a dedicated ethics function is of primary importance and that the decision to do so can be taken by either executive heads or legislative bodies.

B. Organizational set-up of the ethics function and arrangements regarding the position of the head of ethics

Box 2: JIU 2010 and 2020 standards

- Head of ethics office at D-1/P-5 level, depending on the size and structure of the organization.
- Dedicated full-time post, except in smaller organizations where it should be a shared post with another United Nations system organization or outsourced to the ethics function of another United Nations system organization [**updated standard**].
- Professional background in ethics as a required qualification.
- Recruitment of head of ethics office through external/internal vacancy announcement.
- Transparent recruitment and selection process, including staff representative on the appointments board.
- Involvement of the independent audit and oversight committee in the recruitment and selection process [**new standard**].

⁴⁸ Up to 2022.

1. Level of post

55. **The function requires a senior-level post.** In 2010, JIU had recommended a dedicated full-time post of head of ethics at the D-1 or P-5 level, depending on the size and structure of the organization and the number of staff to be covered. In the smaller organizations, this could be a dual-function post.⁴⁹ This and other JIU standards, including updated and new standards for the head of ethics, are shown in box 2 above. For further details on the arrangements regarding the position of the heads of ethics, see annex III.

56. **More coherence achieved in the grading of the head of ethics post.** At the time of the present review, in those organizations with a dedicated ethics function, the post of the head of the Ethics Office is graded differently. In the United Nations Secretariat, the post of the director of the United Nations Ethics Office is at the D-2 level, while – with the exception of UNRWA – all United Nations funds and programmes including WFP have created D-1 positions for the head of their Ethics Offices. By contrast, all specialized agencies except IMO⁵⁰ and UNWTO⁵¹ provide for P-5 positions. The future full-time position of head of ethics in UNAIDS will also be at the P-5 level.⁵²

2. Dedicated full-time or dual-function, part-time or shared post?

57. **Some organizations have dual-function arrangements in place.** Except for ILO, the organizations with dual-function arrangement are smaller organizations,⁵³ such as UNWTO and IMO. In IMO, the ethics function is part of the Internal Oversight and Ethics Office, and the responsibilities of Ethics Officer are carried out by the head of the office on a part-time basis (approximately 20 per cent of working time). Likewise, in UNWTO, the ethics function is part of its Ethics, Culture and Social Responsibility Department and is carried out on a part-time basis (10 per cent of working time).

58. As a large organization, ILO entrusted the Ethics Officer responsibilities to a Senior Specialist on Equality and Non-discrimination in its Gender, Equality, Diversity and Inclusion Branch on a part-time basis (25 per cent of working time). In 2021, the ILO governing body, through the approval of the programme and budget proposal, allowed for the establishment of a full-time Ethics Officer post starting in 2022 to ensure support and compliance by all staff with ethical standards of conduct and integrity.⁵⁴

59. **Only two of the smaller organizations have a shared arrangement in place.** ITU shares its dedicated full-time Ethics Officer post with WMO (80 per cent ITU and 20 per cent WMO). UPU, which was originally part of this sharing arrangement, adopted another model and, on the basis of a proposal by its management, its governing body decided in 2014 to outsource ethics entirely to a private sector service provider.⁵⁵ UN-Women uses the services of the United Nations Ethics Office.

60. **Outsourcing to the private sector is not ideal.** The Inspector understands that one organization with limited revenue and number of personnel and with headquarters away from the main United Nations headquarters locations chose to use a private sector service provider to fulfil the role of the ethics function. Notwithstanding resource issues, such as the level of resources provided, the present review showed that such private sector service providers had only limited knowledge and expertise in the field of ethics in the United Nations system and the related responsibilities of a dedicated United Nations ethics function. Furthermore, in addition to the disadvantages identified by JIU that outsourcing

⁴⁹ JIU/REP/2006/2, para. 49 and recommendation 15 (b).

⁵⁰ In IMO, the Director of the Internal Oversight Office (D-1 level) also serves as Ethics Officer.

⁵¹ The UNWTO Ethics and Social Responsibility Programme (P-4 level) has been assigned the responsibility for internal ethics on a part-time basis (10 per cent).

⁵² UNAIDS issued a related vacancy announcement on 6 May 2021.

⁵³ “Smaller” in terms of financial revenue and the total number of personnel. For more details, see annex XI, parts I and II.

⁵⁴ The ILO International Labour Conference, at its June 2021 session, approved the ILO programme budget for 2022–2023, which included the establishment of a full-time post of Ethics Officer.

⁵⁵ Financial revenue and personnel figures for 2019 are as follows: ITU: \$189.1 million and 1,040 personnel; WMO: \$91.7 million and 408 personnel; and UPU: \$75.4 million and 269 personnel.

the ethics function to the private sector entails, such an arrangement can increase the organization's exposure to risk.

61. **Updated JIU standard of a dedicated full-time post, except in small organizations.** The Inspector acknowledges the challenges for smaller organizations⁵⁶ like IMO, ITU, UNWTO, UPU and WMO in establishing a full-time position, due to the related resource requirements and given the relatively low level of their revenue and small number of personnel. Therefore, another model, such as outsourcing the function or sharing it with another United Nations system organization, is considered to be a better option despite the related challenges. In UNWTO, there is only a 10 per cent part-time commitment, which is clearly insufficient for the task at hand and thus inevitably leads to a merely reactive mode of operations at the lowest level, not to mention issues of independence.

62. **Combining ethics with other functions is problematic.** In both UNWTO and IMO, the current arrangements for ethics are not appropriate. Similar challenges apply to IMO. Tasking the Head of the Internal Oversight and Ethics Office with the responsibilities of Ethics Officer alongside his or her responsibilities for internal audit, inspection, evaluation and investigations is, however, not an appropriate solution. Apart from time and resource constraints in carrying out all these functions, there are more fundamental reasons as well, namely the incompatibility between the mainly preventive and risk-control-oriented ethics function and the corrective purpose of the other internal oversight functions as part of the third line of defence. Having all the functions in one hand, especially internal audit, investigation and inspections, creates functional conflicts of interest and blurs the line between the different mandates and responsibilities.

63. **Dual-functioning roles are not independent.** As expressed in the 2018 JIU whistle-blower report,⁵⁷ "dual-functioning roles are not independent". With regard to dual functions, paragraph 136 of that report states: "This type of arrangement for an ethics officer is not structurally independent and should be avoided at all costs." The whistle-blower report further states: "Dual functioning limits the independence and integrity of the function. For ethics, ombudsman or oversight functions, this arrangement could potentially leave staff vulnerable and put the functions at risk of losing their credibility and the confidence of staff". Therefore, the authors of the 2018 review suggested that "for organizations with dual-functioning ethics, oversight and/or ombudsman positions, these functions should be re-examined to focus the positions and ensure independence and integrity, and other options such as shared services should be explored".

64. On the basis of the findings of the present review, and keeping in mind the proposal made in the above-mentioned 2018 report, JIU updated the related 2010 standard. **Against this background, the Inspector suggests that the organizations concerned consider a different model. The Inspector concurs with the view that a shared post is the better option in the event that the establishment of a dedicated post of Ethics Officer is not possible. Furthermore, any dual-function arrangement for the ethics function should be discontinued.**

65. **Recourse by UN-Women to the United Nations Ethics Office is no longer appropriate.** As from 2011, UN-Women has arranged to use the ethics services of the United Nations Ethics Office. However, the organization's oversight committee has been recommending for some time that UN-Women establish at least a post of Ethics Officer, as the creation of an Ethics Office had been rejected by its management for reasons of budgetary constraints. In the view of the Inspector, the level of activities of UN-Women⁵⁸ and the size of the organization alone (\$527.4 million financial revenue in 2019 and 2,862 personnel) seem to require and justify the creation of its own in-house function. The Internal Audit Service of UN-Women observed that the organization was served by the United Nations Ethics Office through an informal relationship, undocumented except for the financial disclosure programme, whereby UN-Women pays a contribution.

⁵⁶ Financial revenue and personnel figures for 2019 are as follows: IMO: \$77.6 million and 301 personnel; ITU: \$189.1 million and 1,040 personnel; UNWTO: \$23.4 million and 150 personnel; UPU: \$75.4 million and 269 personnel; and WMO: \$91.7 million and 408 personnel.

⁵⁷ JIU/REP/2018/4.

⁵⁸ For further details, see UN-Women, "The world for women and girls: annual report 2019–2020".

66. The basis for receiving the services of the United Nations Ethics Office free of charge is paragraph 2.2 of the Secretary-General's bulletin on separately administered organs and programmes in the United Nations system-wide application of ethics,⁵⁹ which states: "If a separately administered organ or programme has not designated an Ethics Officer by January 2008, the Ethics Office of the United Nations Secretariat shall discharge the duties and responsibilities of the Ethics Office, as set out in this bulletin, until the separately administered organ or programme designates an Ethics Officer." Taking into consideration the time that has elapsed and the fact that by now all funds and programmes have established their own ethics function, the Inspector considers it timely to revise this bulletin. The provisions of this bulletin are not exactly an incentive for UN-Women to create its own ethics function. **For all these reasons, the Inspector suggests that the organization either consider the establishment of a dedicated post of Ethics Officer or, on the basis of a revised bulletin, conclude a formal arrangement with the Secretariat for the provision of ethics services by the United Nations Ethics Office, including reimbursement for the services provided.**⁶⁰

3. Professional background

67. **A legal background is still predominant.** In all organizations reviewed that have a dedicated ethics function, most of the heads of the Ethics Office have a background in legal studies, but this is usually complemented by a high degree of working experience in ethics and related professional fields acquired in United Nations system organizations other international organizations and the wider public or private sector.

68. **Useful exchanges of experience through rotation in and out of the United Nations system.** Since the 2010 review, there has been considerable mobility of professionals in the area of ethics between the United Nations system organizations and the wider public and private sectors. Many of the heads of the Ethics Offices have moved from one organization to another. Around three quarters of the heads of the Ethics Offices interviewed had also worked in the private or non-United Nations public sectors before they started working for the United Nations.

69. **This "cross-fertilization" adds value and facilitates the required adaptations.** The Inspector considers professional experience gained through working for different United Nations system organizations and for the private or wider public sector to be of great added value, because the know-how, competencies, qualifications and skills thus acquired contribute to the diffusion of new standards and good practices within the United Nations system. As the ethics function is constantly evolving, it will continue to require creative input and "cross-fertilization" from inside and outside the system to further develop in order to keep pace with important new developments.

4. Openness and transparency in selection and recruitment (through external or internal vacancy announcements and a staff representative on the appointments board)

70. **Recruitment practices vary but are mostly open to outside candidates.** Regarding the 2010 JIU standard on recruitment, the review found that 19 organizations had recruited through an external or internal vacancy announcement. UPU selects the service provider from the private sector through an open tendering process, while IMO, ILO and UNWTO appoint their Ethics Officer only internally, given that ethics is part of a dual function.⁶¹ In UNHCR, thus far the appointment to the post of head of ethics has been reserved for internal candidates, which has prevented filling the post with candidates from outside the organization, who would bring new skills and professional experience and thus provide new input and know-how.

71. **Transparency of the process, however, is still unsatisfactory in most participating organizations.** Measured against the related 2010 JIU standards, the present

⁵⁹ ST/SGB/2007/11.

⁶⁰ Similar to its arrangement with the Office of Internal Oversight Services (OIOS) for the provision of investigation services.

⁶¹ This is because the ethics responsibilities are performed on a part-time basis. ILO has created a full-time post of Ethics Officer starting from 2022.

review identified a clear need for further improvement, since at present staff representatives are involved in this process only in eight of the organizations reviewed (UNICEF, UNAIDS, ITU, UNESCO, UNIDO, WHO, WIPO and WMO). This JIU standard does not specify the details of such an involvement. In the 2010 JIU review, the Inspectors expressed their belief that staff representatives should be closely involved in the process, although they recognized that no individual on the appointment board had veto power and that any final selection rested with the executive head. Against this background, **the Inspector reiterates the JIU standards regarding the transparency of the recruitment and selection process and the need to implement the related formal recommendations 4 and 5 contained in the 2010 JIU report.**

72. **Need for a role for the audit and oversight committees.** In order to enhance the transparency and independence of the process to select and recruit the head of the ethics function, JIU introduced a new standard over and above its 2010 standard, to give a role to the audit and oversight committees in that process. In compliance with widely accepted good practice, and similar to their role in the selection, recruitment and dismissal of the head of the internal oversight function,⁶² the audit and oversight committees could add value by providing independent advice to senior management on the professional competence and qualifications of candidates for the position of head of ethics and in cases of dismissal of a head of ethics. However, in order to do so, the members of audit and oversight committees would need to either have qualifications and experience in ethics or have access to technical advice on ethics. Currently, only the audit and oversight committees of UNDP, ICAO, WIPO and WMO have a role in the selection, recruitment and dismissal process of the head of the respective Ethics Offices. For further details, see annex V.

C. Mandate, terms of reference and resources of the ethics function

Box 3: JIU 2010 and 2020 standards:

Terms of reference of ethics function to include:

- (a) Development and dissemination of ethics standards;
- (b) Development and implementation of mandatory ethics training;
- (c) Provision of confidential ethics advice and guidance to all staff of the organization whatever their contractual status;
- (d) Administering the organization's policy for the protection of staff against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations (whistle-blower protection policy);
- (e) The administration of the organization's financial disclosure or declaration of interest programme.

1. Terms of reference and scope of responsibilities

73. **Most organizations closely follow the lead of the United Nations Secretariat.** The mandate or terms of reference of the Ethics Offices of the United Nations and its funds and programmes all conform to the standards suggested in 2010. In the main, the funds and programmes⁶³ apply the terms of reference set out in the Secretary-General's bulletin on separately administered organs and programmes in the United Nations system-wide application of ethics,⁶⁴ issued in follow-up to General Assembly resolution 60/1.

⁶² This is the same for all audit and oversight committees of the United Nations system organizations except the United Nations Secretariat and those organizations that do not have such a committee.

⁶³ UNDP, UNFPA, UNIFEM, UNOPS and WFP.

⁶⁴ ST/SGB/2007/11, sect. 3.

74. **Additional responsibilities.** The United Nations Ethics Office assumes additional responsibilities in the following areas: administering the Secretary-General's voluntary disclosure initiative (since 2007); carrying out the pre-appointment review of senior personnel (since 2016); conducting due diligence of all contributions to the trust fund in support of the Office of the President of the General Assembly; providing independent advice to the Procurement Division on corporate compliance programmes for the reinstatement of vendors; and reviewing and resolving conflicts of interest of key members of management arising from related-party transactions under the International Public Sector Accounting Standards (since 2015). Most of these activities form part of the advisory function of the Ethics Office with regard to conflict of interest management. Similarly, the Ethics Office of UNICEF has taken on broader roles, including advising on institutional and organizational conflicts of interest and pre-appointment checks of senior personnel.

75. **The role of ethics in protection from sexual harassment and from sexual exploitation and abuse.** An additional responsibility for sexual harassment and sexual exploitation and abuse was added to the mandate of the ethics functions of many organizations, either permanently or for a limited time until this responsibility could be transferred to a newly created focal point or another function. In the case of the funds and programmes, the ethics function in UNHCR was responsible until 2019 for protection from sexual exploitation and abuse. The ethics function in UNRWA has the responsibility of agency-wide coordinator under the UNRWA policies for preventing and responding to prohibited conduct and sexual exploitation and abuse, and the WFP ethics function has a mandate for protection from sexual exploitation and abuse. Some of the Ethics Offices of the specialized agencies and other organizations also have a responsibility for protection from sexual exploitation and abuse (UNAIDS, FAO, UNESCO, UNIDO and WHO) and prevention of sexual harassment, harassment and abuse of authority (FAO, ITU and UNESCO).

76. **Specific additional responsibilities.** In some cases, Ethics Offices have additional responsibilities that originate from the specific mandates of their organizations. Examples include the ethics function of ILO, which serves as a channel for receiving allegations of inappropriate treatment of domestic workers employed by ILO officials, or the ethics function of WHO with regard to the management of declarations of interest for technical experts and the provision of advice on conflicts of interest to external experts, advisers and consultants. In UNOPS, a new responsibility has recently been added to the ethics function, namely compliance (maintaining an overview and coordination of compliance efforts across UNOPS and fostering a culture of compliance and accountability).

77. The Inspector noted with concern that two of the ethics functions reviewed (ITU and UNWTO) were still tasked with investigations. **She recalls recommendation 3 contained in the JIU review of the state of the investigation function⁶⁵ and urges the organizations concerned to end the investigation mandate of their ethics functions. This is without prejudice to the Ethics Offices' continuing responsibility to conduct preliminary reviews of retaliation complaints under the respective whistle-blower protection policies.**

78. **The Inspector suggests that clear terms of reference be drafted for the WHO and ITU ethics functions at the earliest, as well as for those United Nations funds and programmes that have not yet introduced their own terms of reference for their ethics function. The remaining JIU participating organizations should be mindful of clarity when revising the terms of reference or other equivalent instruments in force that set out the responsibilities of the ethics function.**

2. Capacity, resources and requests for services and advice

79. **In 2010, a low level of commitment still prevailed.** The authors of the 2010 JIU report looked at the budget of the ethics function and identified a low level of commitment to the function in many agencies, with zero funding in a few and only minimal funding

⁶⁵ JIU/REP/2020/1.

levels in others.⁶⁶ Against this background, the present review took a fresh look at the resourcing of the function while taking into consideration the development of activities of the ethics function since the time when the last report was issued. For further details concerning the resourcing of the ethics function, see annex XI, parts I and II.

80. **Despite improvements since 2010, staffing levels are generally still too low.** As stated before, the establishment of a dedicated ethics function by creating at least one full-time position of Ethics Officer is a *conditio sine qua non* to ensure the minimum required level of integrity and accountability for the majority of organizations. Against this background, **the Inspector reiterates the suggestion made in paragraph 64 above, namely that the organizations concerned should either create a dedicated function⁶⁷ or explore other options for either sharing the ethics function with another organization or concluding a memorandum of understanding with another United Nations system organization on the provision of ethics services to them.**⁶⁸

81. **Shared functions are a better option but need a level of resources adequate to fulfil their mandated responsibilities.** At the time of the present review, there was only one arrangement in place for sharing the ethics function, namely between ITU (80 per cent) and WMO (20 per cent). The P-5 post of Ethics Officer comes under the ITU budget, while WMO is reimbursing ITU its 20 per cent share plus an administrative fee for the services of the Ethics Officer provided to WMO.⁶⁹

82. At present, it is questionable whether the 20 per cent share covered by WMO is commensurate with the services rendered to it. This shared ethics function covers 1,040 personnel⁷⁰ in ITU and 325 staff⁷¹ in WMO. Given these figures and the fact that the two organizations differ considerably in mandate and set-up, the Inspector is of the view that the resourcing of the function should be revisited. Furthermore, the Inspector notes with concern that there is no operational budget for the ethics function in either organization that would cover costs such as those for the use of contractual services, consultants, travel, integrity hotlines and case management systems.

83. **Outsourced ethics functions also need an appropriate level of resources if they are to work.** UPU uses the services of the private sector for ethics and for the administration of its financial disclosure programme, at an annual cost in 2019 of SwF 30,000 for ethics services and SwF 24,000 for the financial disclosure programme, that is, SwF 54,000 in total per annum. The Inspector considers the amount spent on ethics services not to be commensurate with the need to have a proactive function in place to safeguard the expected levels of integrity and accountability. Given the amount agreed upon, the activities of the ethics service provider as identified in the present review are minimal. Notwithstanding the concerns of JIU with regard to outsourcing ethics to a service provider from the private sector, there is a clear need to commit a higher level of resources for ethics in this agency.

84. **Staffing levels of the ethics function also vary.** In general, the staffing levels (human resources) of the ethics function in the organizations reviewed vary in accordance with the size and mandates of the organizations, especially for those with large field operations and a high number of personnel. UNHCR and WFP rank first within the field of comparable organizations.⁷² This does not mean, however, that the staffing levels of the ethics functions in these organizations is commensurate with the size of the field presence, given the absence of established benchmarks in this respect. In contrast, the UNRWA ethics function can be considered to be underresourced with regard to staffing, given the

⁶⁶ JIU/REP/2010/3, paras. 32–34.

⁶⁷ This suggestion applies, for example, to ILO.

⁶⁸ This suggestion applies to UNWTO and IMO.

⁶⁹ The 20 per cent WMO share amounts to approximately SwF 59,000 per annum. This does not include the administration of the financial disclosure programme, which in WMO is handled by the Office of Internal Oversight Services.

⁷⁰ This is the 2019 figure.

⁷¹ The mandate of the ethics function in WMO is restricted to staff. This is the 2019 figure.

⁷² Comparable with regard to the total number of personnel employed on regular budgeted posts and other contractual arrangements.

number of personnel it has to serve. Within the specialized agencies, the FAO ethics function in particular would appear to need more resourcing to service more than 12,000 personnel when compared, for example, with WHO. In the view of the Inspector, the United Nations Ethics Office is another case in need of more human resources, considering that it provides services to more than 50,000 personnel in different locations all over the globe.

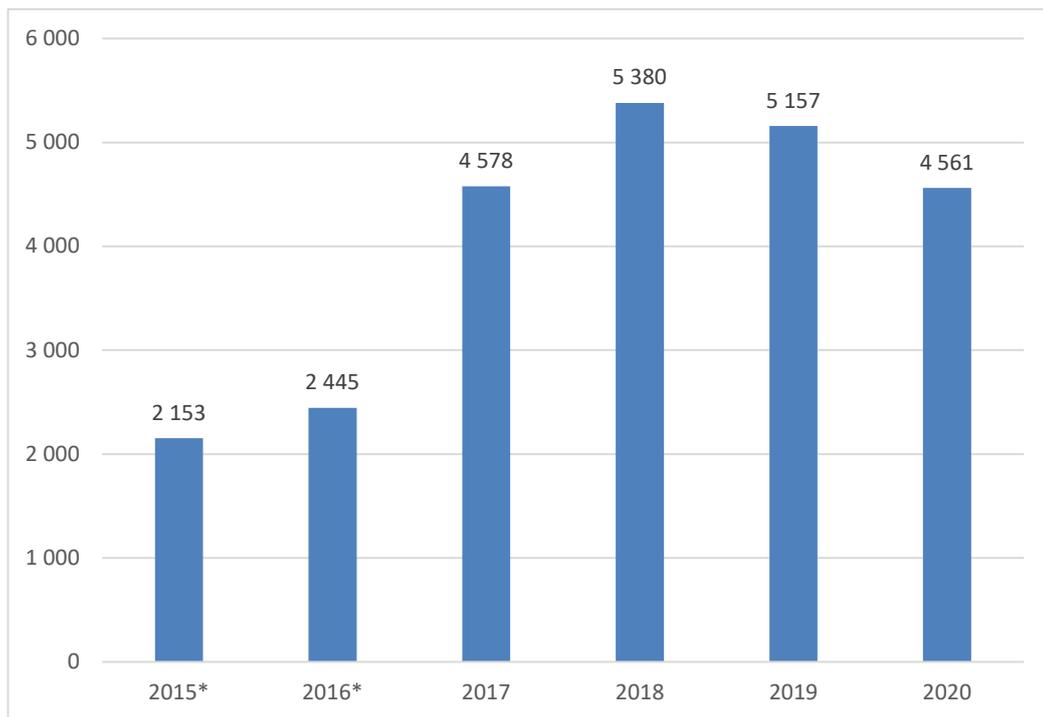
85. **No established benchmarks or standards in place for operational budgets.** Looking at the operational budgets at the disposal of the ethics functions, the relatively high budgets of the United Nations Ethics Office, the ethics function of UNHCR and, to a lesser extent, that of WFP stand out as compared with other organizations. In the case of the United Nations Ethics Office, such budgeting allows this office to at least partially compensate for its low staffing level and thus uphold its required level of activities. In general, in the absence of established benchmarks and standards, it is difficult to determine the appropriate level of operational funds for the ethics function that would allow for the full implementation of all mandated responsibilities.

86. **Feedback from the participating organizations' ethics functions suggest a high level of concern about inadequate resourcing.** Given the considerable variations observed, JIU asked all functions concerned if the human and budgetary resources allocated to them were adequate to carry out their mandated responsibilities. The result shows that many of the functions consider their own resourcing to barely be the minimum for carrying out these responsibilities, and this often at the expense of other activities, such as prevention, training, the development of material, the revision of codes of conduct, the modernization of standards, ethical case management and various aspects of the financial disclosure programme. The lack of adequate and stable staffing in particular was raised repeatedly. Some functions even considered the level of allocated resources as insufficient to carry out their mandated activities, with one of them openly stating that it was being stretched beyond limits and in one case had not been able to carry out any of its ethics responsibilities. **In the light of the above, the Inspector expresses concern about the persistently low level of resourcing of many ethics functions. She draws the attention of the legislative organs and governing bodies to the need to ensure that the ethics functions of their respective organizations are adequately resourced, including through a dedicated budget line.**

87. **Requests for services and ethics advice addressed to the ethics function.** In the context of assessing the adequacy of the resourcing of the function, the present review also looked at the evolution of the function's activities, such as the number of services provided and the amount of ethics advice given in the period 2015–2020. For more details, see annex VI. Due to the lack of data from the specialized agencies for the years from 2015 to 2018⁷³ on requests for ethics-related services, the assessment of services provided covers only the United Nations Ethics Office and the Ethics Offices of the funds and programmes.

⁷³ Except for FAO, UNESCO, WHO and WIPO.

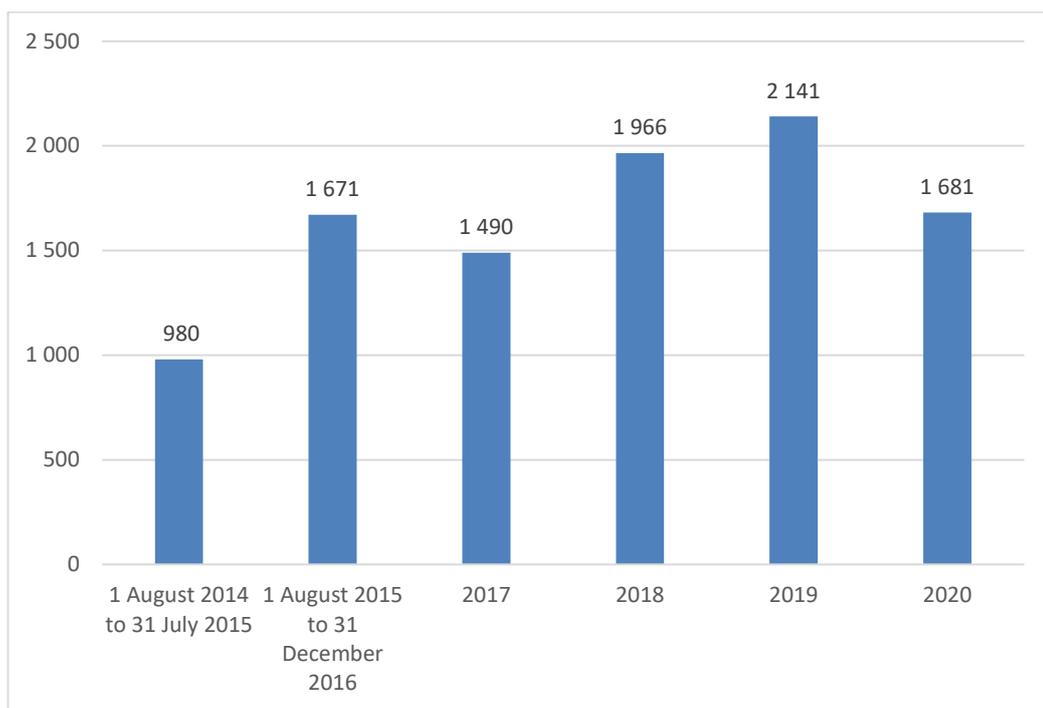
Figure I
Requests for ethics services addressed to the Ethics Offices of United Nations funds and programmes 2015–2020



Note: Figure I covers UNDP, UNFPA, UNICEF, UNRWA, UNOPS and WFP. UNHCR is not covered because their annual ethics reports do not provide data on ethics services.

* WFP is not included in 2015 and 2016 due to the unavailability of data.

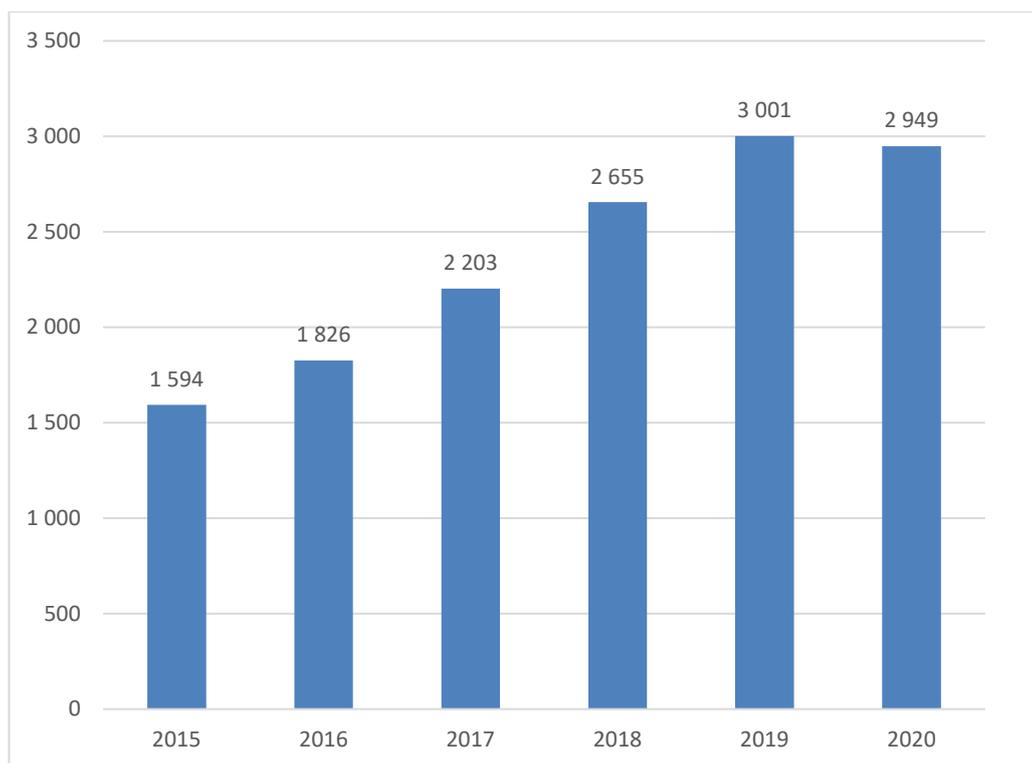
Figure II
Requests for ethics services addressed to the United Nations Ethics Office 2014–2020



88. **Requests for ethics services increased by more than 100 per cent.** Requests for the services of the Ethics Offices of the United Nations funds and programmes ⁷⁴ increased by more than 100 per cent between 2015 and 2020, with a peak in 2018 (see figure I). For the United Nations Ethics Office, requests for its services in all areas of its mandate also increased by more than 100 per cent between 2015 and 2019 (see figure II). The decline seen in 2019 and 2020 in most organizations is attributed to the exceptional pandemic situation, which has led to other predominant staff preoccupations, notably those relating to their health, welfare and families.

Figure III

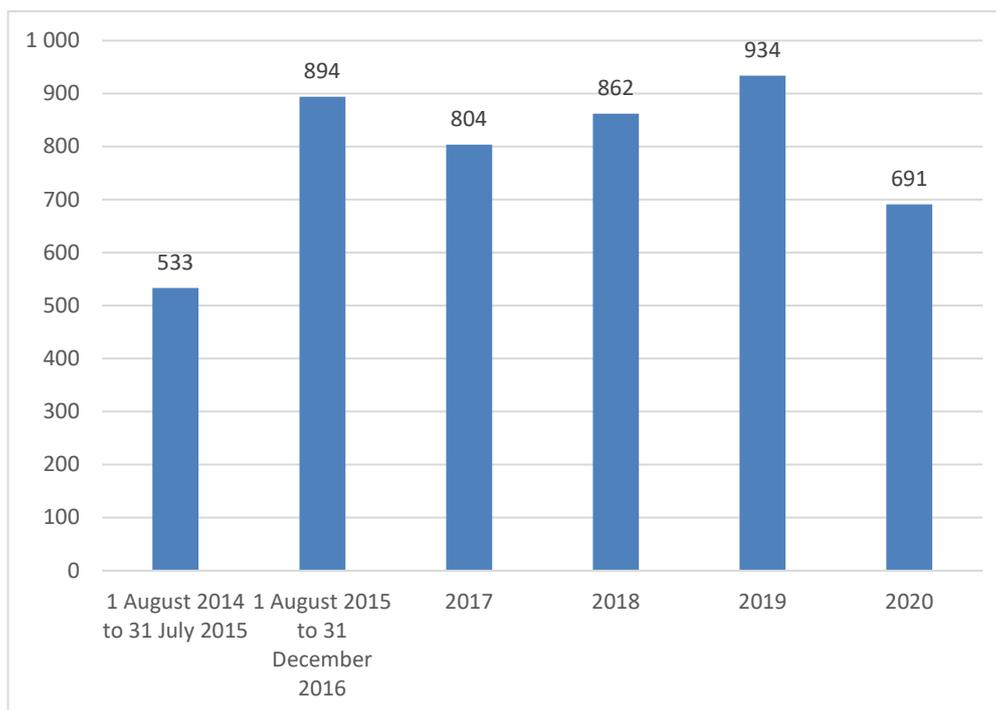
Requests for ethics advice addressed to the Ethics Offices of United Nations funds and programmes 2015–2020



Note: Figure III covers UNDP, UNFPA, UNHCR, UNICEF, UNOPS, UNRWA and WFP, while UN-Women is covered under the United Nations Ethics Office.

⁷⁴ Except UNRWA.

Figure IV
Requests for ethics advice addressed to the United Nations Ethics Office 2014–2020



89. **Requests for ethics advice show a nearly identical pattern.** For the funds and programmes, ⁷⁵ the number of requests for ethics advice has followed the same trend as the overall demand for ethics services. The figures have nearly doubled since 2015, while remaining stable in 2019 and 2020 for most organizations (see figure III). UNDP reported another increase both for requests for ethics services and requests for ethics advice from 2019 to 2020. The situation is similar for the United Nations Ethics Office, where the number of requests for ethics advice has likewise increased considerably over the years with a peak in 2019, followed by a decline in 2020 (see figure IV).

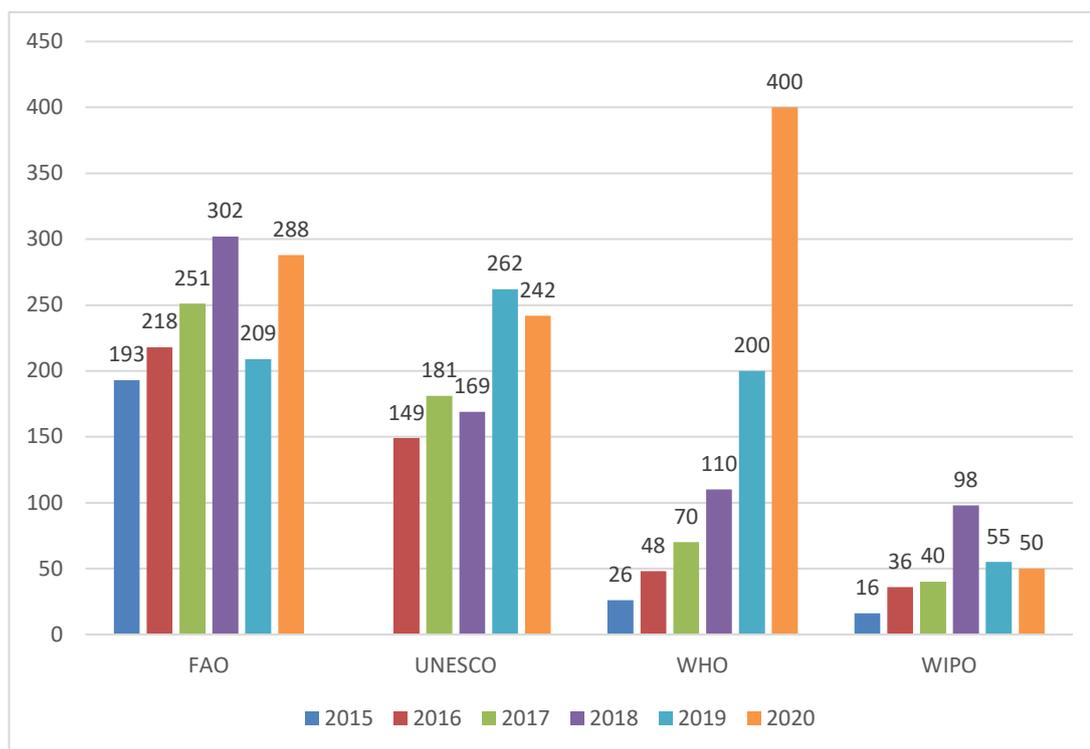
90. **Evolution in selected specialized agencies shows a different trend.** With regard to the four specialized agencies (see figure V below) for which data for the period 2015–2019 and 2020 are available (FAO, UNESCO, WHO and WIPO), the trend is different, with a less marked increase, except for WHO. This may be linked to the low level of staffing of the ethics function in FAO⁷⁶ and WIPO, while in WHO and UNESCO there are more resources available for ethics communication, training and outreach activities, which generally generate more interest and subsequent requests for services and advice.

⁷⁵ Except for UNRWA.

⁷⁶ A dual function until 2020.

Figure V

Requests for ethics advice addressed to the Ethics Offices of FAO, UNESCO, WHO and WIPO 2015–2020



Note: UNESCO data for 2016, 2017 and 2018 were extracted from the overall data on ethics services (which included ethics advice) as provided in the annual ethics reports.

91. **The data clearly show a growing interest among personnel in receiving ethics services and advice from their respective ethics functions.** The sharp increase in requests for services and advice can be attributed to the successful activities of the ethics functions in promoting ethical awareness despite their continuing low resource levels in most organizations. For more information, see annex XI, parts I and II. The level of awareness about ethics among personnel may depend on the resources available to the ethics function for conducting related activities. These data should be considered by audit and oversight committees when reviewing the adequacy of the resources of the ethics functions.

III. Independence of the ethics function

92. As the ethics function has matured considerably since the 2010 JIU review, and its activities have increased accordingly, JIU considered it necessary to analyse in greater depth the elements that were crucial for determining the function's level of independence. To this end, the review team considered questions such as: what was understood by independence; how much independence or what level of independence was needed; and whether the independence elements suggested by JIU in 2010 were still relevant, or whether there were new elements that needed to be added to achieve the required degree of independence.

A. Independence as a prerequisite for the effective delivery of the ethics function's mandate

93. **Role of the ethics function and the three lines model.** The three lines model developed by the Institute of Internal Auditors⁷⁷ (formerly known as “the three lines of defence model in effective risk management and control”), although intended for the private sector, is considered to be a useful concept for understanding the various roles and related responsibilities and the required independence for such roles within the accountability framework of an organization, including the United Nations system organizations. According to this model, the first line roles own and manage risk and control (front line management), the second line roles monitor risk and control in support of management, while the third line roles provide independent assurance to the board and senior management concerning the effectiveness of the management of risk and control. The third line in the Institute of Internal Auditors model refers to internal audit, for which independence from management is considered to be critical, given its assurance role.

94. In 2014, CEB adopted the Reference Risk Management, Oversight and Accountability Model for the United Nations System,⁷⁸ which relied on the Institute of Internal Auditors' three lines of defence model. The CEB model positions the ethics function in the third line of defence, along with the independent assurance roles of internal audit, investigation and evaluation.

95. In this context, CEB stated that the range of independent assurance roles varied across the United Nations organizations, as well as the grouping. With regard to ethics, CEB noted that, in general, all of the organizations recognized and complied with the common practice of keeping ethics separate from the other assurance functions. This was also in line with the United Nations' proposed ethics practice as set down by JIU. However, in practice and as documented in all five of the JIU comparative reports on assurance functions (on oversight lacunae, ethics, enterprise risk management, audit and investigations), it was broadly recognized that the form, breadth and resourcing of assurance varied considerably across the United Nations, depending on mandates and assurance requirements.

96. On the basis of the responses to the JIU corporate questionnaire, the present review found that, notwithstanding the positioning of ethics in the third line of defence under the above-mentioned CEB model, and as reiterated in subsequent JIU reports such as the 2018 JIU report on whistle-blower protection, some United Nations system organizations placed the ethics function in the second line, given its role in the areas of prevention and advice (including to management) as well as the promotion of ethical standards, while many others placed it in the third line. Furthermore, the responses indicate that the varying size, mandate and business model of the United Nations system organizations can also have an impact on where the ethics function is positioned under the three lines model. There was, however, broad consensus that the ethics function needed independence for the effective delivery of its mandate.

⁷⁷ The Institute of Internal Auditors, “*The IIA's Three Lines Model. An update of the three lines of defense*”, 2020.

⁷⁸ CEB/2014/HLCM/14/Rev.1.

97. **The 2010 JIU independence standards.** On the basis of their finding that “there was little staff buy-in to the ethics function, which was viewed merely as a management device that did nothing to address the underlying problems”,⁷⁹ the authors of the 2010 review stated that it was therefore of paramount importance for the ethics function to operate independently of management. To this end, in 2010 JIU suggested a number of standards to ensure the independence of the function, including: term limits and post-employment restrictions for the head of the ethics function; a direct reporting line from the head of the ethics function to the executive head; the submission of an annual report to the executive head; the presentation of the annual report by the ethics function to the governing body without changes; and the access of the head of the ethics function to the governing body enshrined in writing.

98. **Further JIU definitions of independence.** The authors of the 2018 JIU report on whistle-blowing policies and practices accepted for their purposes the following definition of independence: “Independence is most commonly defined as the freedom from conditions that threaten the ability of a person to carry out his or her responsibilities in an unbiased manner, with sufficient autonomy and in the absence of external influence”.⁸⁰

99. The authors of that 2018 report also pointed out that such operational independence assumed that the office head had full discretion over the programme of work and had the authority to initiate, carry out and report on any action that he or she considered necessary to fulfil his or her mandated responsibilities. Additionally, the organization and management provided full access to all requested information.⁸¹

100. **Independence of the ethics function.** The Inspector fully concurs with the statement made above. She considers the independence of the function to be of utmost importance to protect it from undue influence and pressure. This independence is critical to ensure the unbiased and objective discharge of its responsibilities, in particular in cases of protection against retaliation. Therefore, the ethics function needs to be vested with an adequate level of independence. The standards on which this independence should be based will be examined in sections B and C below.

B. Assessment of the independence of the ethics function

Box 4: JIU 2010 and 2020 standards:

(a) Head of the ethics function has a time-limited appointment of two four-year terms, two five-year terms or one seven-year non-renewable term, with a cooling-off period and/or post-employment restrictions within the same organization **[updated standard]**;

(b) Head of the ethics function reports directly to the executive head of the organization;

(c) Annual report of the head of the ethics function shall be submitted to but shall not be changed by the executive head;

(d) Annual report of the head of the ethics function, or summary thereof, goes to the governing body with any comments of the executive head thereon;

(e) Head of the ethics function has unrestricted (informal and formal) access to the governing body and this is enshrined in writing **[updated standard]**;

(f) The audit and oversight committees have a mandated responsibility for the ethics function, including the regular review of its workplan, its annual activity report, its performance, resource requirements and independence **[new standard]**;

(g) The executive head consults the audit and oversight committee on the selection/appointment, performance and dismissal/removal of the head of the ethics

⁷⁹ JIU/REP/2010/3, para. 44.

⁸⁰ JIU/REP/2018/4, para. 127.

⁸¹ Ibid.

function [new standard].

101. **Thirteen organizations, including the United Nations Ethics Office, do not have the required independence.** The JIU analysis showed that 13 of the organizations reviewed, including the United Nations Secretariat, had not yet implemented the respective 2010 standards. **The Inspector expresses concern about these serious lacunae and therefore requests both governing bodies and executive heads of the organizations concerned to expedite the implementation of all 2010 JIU standards pertaining to the independence of the ethics function.**

102. **The case of the United Nations Secretariat and the proposals made by the Secretary-General to strengthen the independence of the United Nations Ethics Office.** Starting in 2017, the Secretary-General expressed the need to strengthen the independence of the United Nations Ethics Office and, in the following years, made related proposals in the annual ethics activity reports submitted to the General Assembly for approval.⁸² The measures proposed to strengthen the independence of the United Nations Ethics Office comprised, inter alia, a direct reporting line to the General Assembly, an added reporting line to the Independent Audit Advisory Committee for guidance with respect to its workplan and the performance evaluation of the head of the Office, and an upgrade of the post of head of the United Nations Ethics Office from D-2 to the Assistant Secretary-General level for the next incumbent, including term limits (five years, renewable once) and post-employment restrictions. The specific measures proposed comply fully with the 2010 JIU standards and recommendations and the good practices of other United Nations system organizations.

103. With regard to the proposed upgrade of the position of the head of the United Nations Ethics Office from D-2 to Assistant Secretary-General, the present review found that, in the majority of organizations, the level of the post of head of ethics was one grade below the head of the internal oversight office. This proposal would bring the position into line with established good practice, since in the United Nations Secretariat the head of the Office of Internal Oversight Services (OIOS) is at the Under-Secretary-General level. The Inspector notes that the position of the United Nations Ombudsman is at the Assistant Secretary-General level, which ensures the required level of independence for the position. The same would need to apply to the head of the United Nations Ethics Office. Filling the position with a staff member at D-2 level who has acquired rights in the organization makes the application of term limits impossible. Furthermore, it must be kept in mind that the United Nations Ethics Office services more than 53,000 personnel, far more than any other Ethics Office of United Nations system organizations. Considering all of the above, in the view of the Inspector, it is time to strengthen the independence of the United Nations Ethics Office as proposed by the Secretary-General.

104. **United Nations General Assembly approval of the Secretary-General's independence-related proposals for the United Nations Ethics Office is still lacking.** The Inspector noted with concern that there was a continuing serious shortcoming of the independence of the head of the United Nations Ethics Office and that, to date, the General Assembly had failed to approve the proposals of the Secretary-General following the comments made thereon by the Advisory Committee on Administrative and Budgetary Questions in its related reports.⁸³ In response to the questions raised by the Advisory Committee, the Secretary-General, in his annual ethics report for 2020, again provides ample explanations and justifications for the proposals made, which are fully in line with JIU suggested standards and related formal JIU recommendations (especially with regard to reporting lines, term limits and post-employment restrictions), as well as with good practices in other United Nations system organizations. After having examined the proposals made, **the Inspector urges the General Assembly to approve these proposals in order to strengthen the independence of the United Nations Ethics Office, thus complying with JIU recommendations and standards as well as established good practices.**

⁸² A/73/89; A/74/78; A/75/82; and A/76/76.

⁸³ A/73/183; A/74/539; and A/75/515.

105. **Why are term limits needed?** Setting term limits is one of the conditions governing the appointment of heads of Ethics Offices that the authors of the 2010 review considered to be a must to protect the incumbent of the function from undue influence and other risks inherent to long-term tenure. Therefore, the 2010 report contained a related recommendation. The importance and thus the necessity of term limits was further stressed in subsequent JIU reports. In particular, the 2018 report on whistle-blower protection policies stated that term limits were a basic component of operational independence. They insulated the ethics, oversight and ombudsman or mediation functions from internal and external influences, both explicit and implicit, that might be consciously or subconsciously subsumed through the interpersonal relationships cultivated during a long-term tenure. According to the authors of the 2018 report, such influences potentially impaired the objectivity that remained critical to the optimal performance of the respective role.⁸⁴ Next to the term limit itself, the related concept of security of tenure during the term is also relevant for safeguarding independence.

106. **A judicious balance is needed when setting such term limits.** While on the one hand an excessively long tenure is to be avoided so that the incumbents do not become too close to their organization, its personnel and senior officials and thereby lose their objectivity and impartiality, on the other hand the tenure should be long enough to ensure sufficient familiarization with the organization and to guarantee the incumbents' job security over a reasonable period of time. A term should therefore not be too short, so as to allow for the proper discharge of the function without the need to look for subsequent employment at too early a stage. Furthermore, for those organizations with renewable terms, the incumbents should not be exposed to the risk of compromising or being perceived as compromising their responsibilities in order to be extended in their function for a second term.

107. **All these factors were considered in the JIU 2010 term limit proposal.** This is why the authors of the 2010 report recommended that the minimal duration for renewable contracts should be four years, so that the incumbent might work undistracted for at least four years in a row, while in the case of non-renewable terms, these should be as long as seven years, so that the incumbent might work fully focused on and dedicated to his or her function, while feeling secure that he or she did not have to look for or move to a new job opportunity in another organization soon.

108. **Only little progress made since 2010.** The present review found that some progress had been made, although there were still 10 organizations (the United Nations Secretariat, UNHCR,⁸⁵ UNOPS, ILO, IMO, ITU, UNIDO, UNWTO, WHO and WMO) that had not established term limits for the head of the Ethics Office.

109. **Only two organizations already apply the longer non-renewable term recommended by JIU.** FAO and ICAO are the only two organizations with term limits that have opted for a seven-year, non-renewable term in accordance with the 2010 JIU standard (see box 4). Two other organizations opted for a non-renewable but shorter term; UNRWA opted for six years and UNESCO for four years. In the special case of UPU, the duration of the contract of the external service provider is three years and cannot be renewed. In the case of UNHCR, the duration of the current term of the director of the Ethics Office, namely five years non-renewable, is not a term limit in the proper sense, as this is the standard assignment length of any UNHCR position at headquarters.

110. **Only six organizations already apply renewable terms as recommended by JIU.** UNDP, UNFPA and UNICEF allow for a five-year term that is renewable once for another five years, while WFP and WIPO have introduced a four-year term that is renewable once for four years. The latter also applies to the newly created post of Ethics Officer in UNAIDS. Thus, in total only eight organizations comply with the 2010 JIU standard and the related formal recommendation (see box 4).

⁸⁴ JIU/REP/2018/4, para. 131.

⁸⁵ In the case of UNHCR, the duration of the term of the director of the Ethics Office, as for any other position in its headquarters, is tied to the standard assignment length, which is limited to 5 years with a possible 6-month extension.

111. In many of the organizations reviewed, the duration of the non-renewable term for the head of ethics is too short (such as in UNRWA and UNESCO, both of which have non-renewable four-year terms), or different provisions for renewable terms have been introduced (such as in IAEA, where the three-year term can be renewed twice for two years each),⁸⁶ none of which is in line with the applicable JIU standard. For those organizations without term limits for their heads of ethics, the overall maximum possible duration of the term of office for the head of ethics is at least theoretically indefinite for those incumbents who have continuing appointments, or else it depends on the duration of the fixed-term appointment of the incumbent. These arrangements, however, are neither in line with the related JIU standard nor with the formal recommendation. For further details, see annex IV, part II.

112. On the basis of the findings of the review, **the Inspector wishes to reiterate formal recommendation 6 contained in the 2010 JIU report, namely that the executive heads who have not yet done so should put in place term limits for the heads of Ethics Offices and, where necessary, reconsider the existing provisions for the term limits, with the aim of bringing them into line with the 2010 JIU standards.**

113. **Post-employment restrictions formally recommended by JIU in 2010.** The authors of the 2010 JIU ethics report already formally suggested in their recommendation 6 that the legislative bodies of the participating organizations should direct their respective executive heads, in addition to applying term limits, to prevent their heads of ethics from any possibility of re-employment by the same organization.

114. **Need to update the 2010 independence standard accordingly.** In contrast to the formal recommendation made in the 2010 JIU report, the 2010 JIU independence standards did not include any post-employment restrictions. Given the responsibilities and related activities of the ethics function, which require strong independence, the present review now formally includes such a restriction in an updated version of this standard, which reads as follows: the “head of the ethics function has a time-limited appointment of two four-year terms, two five-year terms or one seven-year non-renewable term, with a cooling-off period and/or post-employment restrictions within the same organization.” (see box 4).

115. **Why are post-employment restrictions required, and why are they a key independence element?** As stated in subsequent JIU reports on other accountability and integrity functions, term limits for positions requiring a high degree of independence are often accompanied by post-employment restrictions, such as exclusion from re-employment in other functions in the same organization or a cooling-off period. Such restrictions prevent their incumbents from being exposed to the risk of conflicts of interest, including the potential – real or perceived – for an exchange of favours or subservience vis-à-vis the management of the organization, due to a desire to advance their future career prospects in the organization.

116. **Post-employment restrictions are therefore gaining ground within the United Nations system.** The present review found that 11 organizations had introduced post-employment restrictions for the post of head of the ethics function and had thus implemented the 2010 JIU recommendation. All funds and programmes except UNHCR and UNOPS foresee such post-employment restrictions, while among the specialized agencies only FAO, IAEA, ICAO, UNESCO and WIPO have post-employment restrictions in place. The United Nations Secretariat is among the organizations that so far lack such restrictions, but it has meanwhile recognized that this is a gap in the independence conditions that should surround the head of ethics position. The Secretary-General has thus proposed to the General Assembly to restrict re-employment for the Head of the Office, with no possibility of other employment within the Secretariat, in line with the restrictions applicable to the United Nations Ombudsman.

117. **Some organizations offer best practice examples in this regard.** UNDP, UNICEF, IAEA, ICAO, UNESCO and WIPO oblige their heads of ethics to leave the organization at the end of their term of office. The job description of the post of head of the ethics function

⁸⁶ IAEA applies a tenure policy with a maximum of seven years of tenure for all its professional staff, although exceptions apply.

in UNDP foresees that, following the initial term, which may be exceptionally renewed once, the individual must leave UNDP with no possibility of returning as a staff member to any other position, even after a “cooling off” period. UNICEF also foresees a similar restriction, as the director of its Ethics Office is ineligible to hold any other post in UNICEF after his or her term expires. In IAEA, in accordance with the Charter for the IAEA Ethics Function, and in an effort to further promote the function’s independence, the Chief of Ethics’ appointment is subject to specific conditions that exclude personal promotion or any extension beyond the maximum tour of service and also exclude the incumbent from eligibility to hold other positions at the Agency.

118. During the interviews, JIU heard differing views on post-employment restrictions that related mostly to the limited career opportunities for heads of the ethics function within United Nations system organizations, their grading and their availability. The Inspector acknowledges the challenges for the incumbents concerned. If the terms of employment are, however, made clear from the outset, that is, from the time of the vacancy announcement until the appointment is made, there should be no doubt about what the position entails. Furthermore, there is an increasing exchange between the United Nations system organizations, other international organizations, and the public and private sectors with regard to the heads of the respective Ethics Offices, whereby career opportunities beyond the United Nations do appear to exist.

119. On the basis of the findings of the present review, **the Inspector therefore wishes to reiterate the formal recommendation 6 made in the 2010 JIU report that the executive heads of the organizations concerned should put in place term limits and post-employment restrictions for the heads of their ethics functions, while, in the interim, introducing a cooling-off period after the end of their term to minimize the risk of conflict of interest situations.**

120. **Serious shortcomings in the contractual modalities governing term limits, resulting in a serious impediment for the independence of the heads of ethics.** The present review found that many organizations that had term limits in place for the heads of ethics did not apply them properly or entirely in accordance with the 2010 JIU recommendation. When examining the modalities for term limits during the present review, JIU identified in some organizations contractual arrangements that seriously impeded the independence and security of tenure that were supposed to be provided by such limits. This had already been highlighted in the 2010 JIU report as incompatible with the required modalities that ought to govern term limits. In that report, it was stated that such arrangements left the incumbent dependent on the executive head for the continuation of the appointment, which seriously undermined the independence of the function and needed to be corrected. The Inspector expresses concern about the practices described and fully concurs with the above-mentioned statement.

121. **Probationary periods for newly appointed heads of ethics.** As a general rule, in most organizations reviewed, the newly appointed heads of ethics are subject to a probationary period as any other newly appointed staff member in these organizations. The probationary period is usually for one year. Most of these heads of ethics have a fixed-term appointment, given the term limits that apply to the position, and in many cases post-employment restrictions. The exceptions are those organizations such as the United Nations Secretariat and UNHCR, where the heads of ethics have continuing appointments as they come from within the organization, and thus no term-limits exist. The same modalities apply in those organizations where ethics is part of a dual function (ILO until 2021, IMO and UNWTO). For further details, see annex IV, part II.

122. The organizations that apply a probationary period for their heads of ethics argue that this is necessary, as for any other new staff member, to ensure the suitability of the selected candidate and to confirm that the person is a good fit. They consider it to be important to allow for termination of a contract when the probationary conditions are not fully met. The Inspector acknowledges that a probationary period may be necessary to provide the organizations with the required flexibility to ensure the suitability of the selected candidate. In order to mitigate any risks regarding the independence of the heads of the ethics function resulting from the application of a probationary period, however, she

considers it necessary that the conditions for removal from office (e.g., incompetence, misconduct or incapacity) be clearly defined through a removal for cause clause.

123. **The splitting of the term of office into several consecutive contracts in many organizations.** The present review identified that, in those organizations with term limits for their heads of ethics, in addition to the initial probationary period, the subsequent remainder of the term of office was itself split into one or more consecutive contracts until the end of the stated term of office. This is especially true for the United Nations funds and programmes, where only WFP issues a contract for the full term of office for its head of ethics after the probationary period. This situation is different in the specialized agencies, where the term is split into several contracts only in FAO, while all other agencies provide their heads of ethics with a contract for a full term of office after the probationary period. For more details, see annex IV, part II.

124. **Serious impediment for the independence and security of tenure of the head of ethics.** To sum up, the practice of issuing multiple contracts over the period of one term of office in a piecemeal manner is inconsistent with the role of the head of ethics and shows a lack of understanding of the standards that apply to this position. This practice constitutes a serious impediment to the required level of independence and security of tenure of the head of the ethics function. Therefore, the organizations concerned need to discontinue this practice.

125. The implementation of the following recommendation is expected to strengthen the independence of the ethics function:

Recommendation 1

The executive heads of United Nations system organizations who have not yet done so should with immediate effect ensure that the contracts of newly appointed heads of Ethics Offices are issued for a full term.

126. **Direct reporting line of the head of the Ethics Office to the executive head of the organization.** All United Nations system organizations reviewed formally provide a direct reporting line for the head of ethics to the executive head of the organization, except for UNIDO, where the head of ethics reports to the Managing Director of Corporate Management and Operations, and UNAIDS, where, after the recent reform of the ethics function, the reporting line of the head of the function was transferred from the Deputy Executive Director to the Chief of Staff. In practice, however, in their day-to-day operations and office routine, all heads of ethics functions have to deal mainly with officials with delegated authority from their executive heads regarding the administrative aspects of the ethics function.

127. In addition to the reporting line per se, the present review analysed in more detail what this reporting line entailed in practice, with a special focus on who in the organizations was responsible for the performance appraisal of the head of ethics. The analysis revealed that, regrettably, in some organizations the executive heads have delegated this important action to other officials.

128. In the United Nations Secretariat, the Director of the Ethics Office, in her capacity as a senior manager of the Organization, signs annually and maintains a compact with the Secretary-General, who is her first level reporting officer, while the Management Performance Board is in charge of reviewing this annual compact.

129. In all United Nations funds and programmes except for WFP, the performance appraisal of the head of ethics is in the hands of the respective executive heads. In four of the specialized agencies (FAO, UNESCO, UNIDO and WHO⁸⁷) as well as in UNAIDS, officials other than the executive head, mostly the chief of staff, provide for the

⁸⁷ The performance appraisal for the Director of the Office of Compliance, Risk Management and Ethics was provided by the Chief of Staff until 2020, and since January 2021 by the WHO Director-General.

performance appraisal of the head of ethics. In the view of the Inspector, such a practice downgrades the authority attached to the position of the head of the ethics function and thus undermines independence.

130. **Adherence to a direct reporting line to the top official for all aspects of the head of ethics' work, including the performance appraisal.** The Inspector is concerned that five organizations⁸⁸ still do not fulfil this independence standard. Limiting or delegating direct communication and substantive aspects of the function to officials other than the executive head de facto invalidates the independence guarantees surrounding the ethics function and thus sends the wrong signal about its independence as well as about the commitment of the executive heads to ethics. **Therefore, the Inspector considers it imperative that an undiluted direct reporting line to the executive head that includes the performance appraisal of the heads of the ethics function be established in all five organizations concerned.**

131. **Submission of the annual ethics report directly to the legislative body with comments from the executive head.** The authors of the 2010 JIU report had recommended the application of the independence standards (c) and (d) (see box 4 above), which were combined in their recommendation 7, addressed to the legislative or governing bodies and suggesting that they should direct their respective executive heads to ensure that the head of the Ethics Office submitted an annual report, or a summary thereof, unchanged by the executive head, direct to the legislative body, together with any comments of the executive head thereon.

132. **A practice of some executive heads to adopt the ethics function's annual report as their own must be discontinued.** In the case of the United Nations Secretariat, it is the Secretary-General who submits the annual report of the Ethics Office to the General Assembly. The United Nations Ethics Office has already raised this issue with the General Assembly. Finding the above-mentioned practice compromising for its independence, the United Nations Ethics Office had argued that, while it had been the practice of the Executive Office of the Secretary-General to defer to the Ethics Office on the content of its reports, a process that required the reports of the Ethics Office to be reviewed and approved by the Secretary-General created, at the very least, the appearance that the Ethics Office did not operate independently when reporting to the Assembly. The United Nations Ethics Office thus recommended changing this practice.⁸⁹ The Inspector fully shares this assessment and the related recommendation.

133. **The same is true for nearly all specialized agencies.** In most specialized agencies, the executive heads of the organizations integrate the full content of the ethics activity report submitted to them into their office's template and thus fully adopt it as their own, which at the very least creates the appearance of the ethics function's lack of independence. In WHO, the annual ethics report forms part of the annual report of the Office of Compliance, Risk Management and Ethics, presented as a report of the executive head to the governing body. In UNWTO and UNAIDS, the annual report of the ethics function is part of the annual report of the Department of Human Resources Management. As from 2021, the UNAIDS ethics function presents a dedicated annual report on ethics to the governing body. So far, WMO is the only specialized agency where the annual ethics activity report is presented to the governing body as the report of the Ethics Office.

134. On the basis of these findings and in order to implement the relevant part of recommendation 7 of the 2010 JIU report, **the Inspector requests the executive heads of the organizations concerned to submit the annual reports of their ethics functions to the respective governing bodies as such and in an unchanged format and, if deemed necessary, to add their comments thereon in a separate document.**

135. **Prior review by the Ethics Panel of the United Nations of the annual ethics reports.** The heads of ethics of the United Nations Secretariat and of seven of its funds and programmes (UNDP, UNFPA, UNHCR, UNICEF, UNOPS, UNRWA and WFP), all of which are members of the Ethics Panel of the United Nations take an additional step before

⁸⁸ WFP, FAO, UNESCO, UNIDO and WHO.

⁸⁹ A/75/82.

submitting their annual reports to their executive heads. On the basis of the provisions of the Secretary-General's bulletin on the United Nations system-wide application of ethics in separately administered organs and programmes,⁹⁰ they submit their draft annual report first to the Ethics Panel of the United Nations for its review. The Inspector considers this exercise to be a good practice, as it enhances coherence in reporting on annual ethics-related activities and serves as a means of quality control.

136. **The practice of submitting two separate documents (an annual ethics report and management's comments) to the governing bodies.** In the case of WMO and the funds and programmes (UNDP, UNFPA, UNICEF, UNOPS, UNRWA and WFP), their annual ethics reports are presented to the governing bodies by the respective heads of the Ethics Offices, while an additional document is presented together with these reports that contains the comments of the executive management (except in UNHCR and WFP).

137. **A good practice that opens up an ethics dialogue with the governing bodies.** The Inspector considers the practice among the funds and programmes of presenting the annual report of the Ethics Offices and the comments of their executive heads in two separate documents to be a good practice. Not only does it underline the independence of the ethics function in its reporting to the governing body, it is also an opportunity for the executive management to present its views separately and thus open a dialogue on ethics-related matters for consideration by the governing bodies.

138. **ILO, UNIDO, UNHCR and UN-Women do not present annual ethics reports to their governing bodies.** In the case of UNHCR and ILO, it must be noted that the annual reports of the Ethics Offices are not presented to the respective governing bodies at all. The same applies to UN-Women, where no annual ethics report is produced. Against this background, the Inspector deplors the fact that neither the executive head of the organization nor the governing body is provided with ethics- and integrity- related information that would show activities and progress made in these areas. Moreover, in UNIDO, the annual report of the ethics function is submitted to the executive head only through the Managing Director of Corporate Management and Operations.

139. **The Inspector considers the lack of presentation of an annual report on ethics to the governing bodies to be a serious lacuna and therefore urges the executive heads of the organizations concerned to submit the annual reports of their ethics functions to the respective governing bodies at the earliest.**

140. **Public disclosure of the annual ethics report is an issue in some organizations.** The present review found that not all organizations made public their annual report on ethics.⁹¹ The Inspector considers this to be a significant deficiency with regard to transparency and accountability. Against this background, **she suggests that the organizations concerned make public their annual ethics activity reports at the earliest in order to mitigate any reputational risk resulting from this lacuna.**

141. Although since 2020 there has been an oral update on integrity in UNHCR provided to the Standing Committee (a subcommittee of the Executive Committee of the High Commissioner's Programme), which includes ethics-related matters and activities, the annual ethics activity report is neither presented to its governing body nor made publicly available. This is all the more surprising when considering the size and scope of the mandate of UNHCR and the broad range of activities of the Ethics Office. The Inspector considers it to be a serious shortcoming that the governing body of UNHCR is not given the opportunity to consider and discuss these reports, which make an important contribution to the accountability and integrity of the organization.

142. **Direct access to the governing body is an established and important element of independence.** This right of access of the head of the ethics function to the governing body is important, as it provides crucial protection against potential influence, interference or undue pressure from within the organization, particularly from the executive head and the executive management.

⁹⁰ ST/SGB/2007/11.

⁹¹ UNHCR, IAEA, ILO, UNIDO, UPU and UNWTO.

143. **Many of the heads of ethics, however, still do not have governing body access.** The situation is rather diverse across the United Nations system. The head of the United Nations Ethics Office has no formalized right of access to the General Assembly, except that she presents to the Assembly the Secretary-General's annual ethics activities report once a year. With regard to the funds and programmes, only the heads of ethics of UNDP, UNFPA, UNICEF, UNOPS, UNRWA and WFP have access to their respective executive boards, while the head of ethics of UNHCR does not. In the specialized agencies, the heads of ethics of FAO, IAEA, ICAO, ITU, UNESCO, WHO,⁹² WIPO and WMO have access to the respective governing bodies, while this is not the case in ILO,⁹³ IMO, UNIDO,⁹⁴ UNWTO or UNAIDS.

144. Given the findings of the present review, **the Inspector reiterates recommendation 8 contained in the 2010 JIU report, which has thus far not been fully implemented by the JIU participating organizations.** In this context, she recalls the following statement made in that report: "The head of the ethics office must also have both formal and informal access to the legislative bodies, clearly stated in administrative instruments, to ensure that the independence of the function is not circumscribed by the executive head."⁹⁵

C. Assessment against new standards

145. **Why add new independence standards?** The ethics function has developed significantly since 2010, as have the expectations of Member States and other stakeholders with regard to the accountability and integrity of United Nations system organizations at the individual and organizational levels. Today, this function – provided it is and remains independent – plays a decisive role in ensuring the accountability and integrity of the United Nations system.

146. **The growing role of the audit and oversight committees.** During the past decade, the role of these committees in governance has generally become increasingly important within the United Nations system. Provided that they fulfil their own independence criteria, their role with regard to the independence of the ethics function has also been strengthened.⁹⁶ The Inspector therefore considers it to be a good practice that audit and oversight committees include ethics oversight as part of their mandate. Annex V provides further relevant details for each organization.

147. **New JIU independence standards with regard to the role of audit and oversight committees in ethics.** JIU considers that the 2010 standards, while still relevant and to be implemented by those organizations that have not yet done so, need to be complemented by new standards (see box 4, standards (f) and (g)) in the light of important new trends and developments within the United Nations system that have emerged during the past decade. One such development is the significant growth in the importance of the audit and oversight committees, as witnessed by their increasing role as strategic advisers to both the legislative organs and governing bodies and to the executive heads. In this capacity, the committees can make an important contribution to strengthening and ensuring the independence of the ethics function. To fulfil this role, however, members of the audit and oversight committees would either need to have qualifications and experience in the field of ethics or have access to technical advice on ethics.

148. **The majority of the audit and oversight committees already cover the ethics function.** As at 2021, only five of the JIU participating organizations still lacked an

⁹² In WHO, the Director of the Office of Compliance, Risk Management and Ethics presents the report of the directorate covering compliance, risk management and ethics to the governing body.

⁹³ The annual ethics report is not presented to the ILO governing body.

⁹⁴ The annual ethics report is not presented to the UNIDO governing body.

⁹⁵ JIU/REP/2010/3, para. 50.

⁹⁶ The audit and oversight committees of UNDP, UNFPA, UNICEF, UNOPS, UNRWA, UN-Women and UNESCO do not fulfil the independence criteria. For other issues relating to the functioning of audit and oversight committees, see JIU/REP/2019/6. IAEA, IMO, UNWTO, UPU and UNAIDS do not have audit and oversight committees.

independent audit and oversight committee.⁹⁷ Thirteen audit and oversight committees have implemented formal recommendation 4 of the JIU report on audit and oversight committees⁹⁸ by formally including ethics in their committees' mandate and terms of reference.⁹⁹ By contrast, the committees of the United Nations Secretariat, UNHCR, ITU, UNIDO and WHO are not yet mandated to cover ethics. The committee of UNHCR indicated that it saw ethics as being covered under its responsibility for reviewing the effectiveness of the system of accountability.

149. **Access to the audit and oversight committees and review of the annual workplan, annual ethics activity reports and independence.** The present review showed that, in all funds and programmes and in FAO, ICAO, UNESCO, WIPO and WMO, the heads of ethics have access to the respective committees, which also discuss the annual workplan or the annual ethics activity reports. With regard to the involvement of the audit and oversight committees in reviewing the independence of the ethics function, the picture is more diverse. For the funds and programmes, only the terms of reference of the audit and oversight committees of UNFPA, UNICEF, UNRWA and WFP foresee the review of the function's independence, while among the specialized agencies this is only the case in UNESCO and WIPO.

150. **Review of the overall performance of the Ethics Office.** Of the 13 audit and oversight committees mandated with a responsibility for ethics, 8 of these (the committees of UNDP, UNICEF, UNRWA, UN-Women, ICAO, UNESCO, WIPO and WMO) review the overall performance of the ethics function.

151. **Review of the budget and staffing requirements of the ethics function.** While already implicitly included in the general ethics oversight responsibility of the audit and oversight committees, the Inspector is of the view that a specific responsibility for the review of the adequacy of the Ethics Office's resources would tend to further strengthen the ethics function's independence. By lending more weight to any related recommendations made by the audit and oversight committees, it would make the function less dependent on the executive heads and less susceptible to possible undue influence exercised through the appropriation (or non-appropriation) of resources.

152. The present review found that 11 of the 13 audit and oversight committees with a mandate for ethics (UNDP, UNFPA, UNICEF, UNRWA, UN-Women, FAO, ICAO, ILO, UNESCO, WIPO and WMO) reviewed the budget and staffing requirements of the ethics function. She further found that about half of them (UNICEF, FAO, ICAO, UNESCO, WIPO and WMO) issued formal recommendations related to the ethics function.

153. **Selection and dismissal of the head of the Ethics Office.** As a general rule, such staffing decisions fall under the authority of the executive heads or those in the organizations with delegated authority. Thus, the selection and appointment as well as the dismissal of the head of the Ethics Office lie within the competence of the executive heads of United Nations system organizations. In order to strengthen the independence of the head of ethics, the Inspector is of the view that, similar to their role in the selection, appointment and dismissal of the heads of other independent functions, audit and oversight committees should have a role, in the form of giving advice to senior management, with regard to the selection or dismissal of the head of the ethics function.

154. **There are only three audit and oversight committees (UNDP, ICAO and WIPO) that are now formally involved in the appointment and dismissal process of the head of ethics, which is in conformity with good practice.** However, despite having obtained this formal additional responsibility, the audit and oversight committee of ICAO stated that it had not been consulted by the organization's executive management on the recent appointment of the new Ethics Officer, which it considered cause for serious concern. By contrast, the Inspector notes with concern that a recent proposal from the audit and oversight committee of UNICEF to include such a role in its mandate was not accepted by

⁹⁷ UNAIDS, IAEA, IMO, UNWTO and UPU.

⁹⁸ JIU/REP/2019/6.

⁹⁹ Namely, the committees of UNDP, UNFPA, UNICEF, UNOPS, UNRWA, UN-Women, WFP, FAO, ICAO, ILO, UNESCO, WIPO and WMO.

UNICEF management. JIU was informed that UNICEF management had decided not to include this role, as at the time of the revision of the charter of the audit and oversight committee the General Assembly had not yet made a decision on greater independence for the United Nations Ethics Office.

155. **If applied within clearly defined limits, such a consultative role for audit and oversight committees can help enhance the ethics function's independence.** The Inspector is of the view that, in order to mitigate the risks, a requirement for consultations with an independent body such as the audit and oversight committees before appointing or dismissing the head of the ethics function would materially strengthen the function's independence. The committees are well-placed to play this role, as long as their advice relates only to the selection criteria and issues concerning qualifications, merit and general competence for the job, or the materiality and legitimacy of the reasons put forward for dismissing an ethics head. For more details on criteria to assess the independence of the head of the ethics function, see annex IV, parts I and II.

156. The implementation of the following recommendation is expected to enhance the independence of the ethics function:

Recommendation 2

The legislative organs and governing bodies of the United Nations system organizations that have not yet done so should request that organizations update the terms of reference of their respective audit and oversight committees by the end of 2023 to include, where necessary, provisions for ethics, and ethics as a desirable area of expertise for new committee members.

157. **Role of governing bodies in the selection and dismissal of the head of ethics.** The present review found that, in addition to the audit and oversight committees, the governing bodies of UNDP, ICAO, UNESCO and UNWTO were involved in the selection and dismissal of the head of ethics, although at different levels. In UNDP, its Executive Board may be consulted in the event of the removal or dismissal of the head of the Ethics Office given the independence of the function.

158. **The situation in ICAO, UNESCO and UNWTO.** In ICAO, its Council approves the vacancy note for the position and exercises a supervisory role over the recruitment process through its Human Resources Committee. The ICAO Secretary-General may appoint the selected candidate unless the Council expresses disapproval by a secret vote by a majority of its members. Regarding the incumbent's dismissal, the Secretary-General must obtain the written approval of the President of the Council, who may also consult the ICAO audit and oversight committee. The former needs to inform the Council in writing of her or his intention to terminate the contract of the head of ethics and may proceed unless the majority of the Council expresses disapproval.

159. In UNESCO, its Executive Board is consulted on the appointment and the dismissal of the Ethics Advisor, while in UNWTO its governing body merely takes note of the appointment after being informed by the executive head. Although exceptional, the Inspector sees some merit in this added layer of oversight through the governing body to ensure the independence of the head of the ethics function, especially regarding the dismissal or removal of the incumbent.

160. **Four organizations allow their audit and oversight committees to be involved in the performance appraisal of their ethics head.** The audit and oversight committees of ICAO and WIPO remain the only two such committees of the specialized agencies to date that foresee such a contribution, while UNDP and UNRWA are the only organizations from among the United Nations funds and programmes where the audit and oversight committees officially review the performance of the head of the ethics function. Nevertheless, the audit and oversight committee of ICAO has so far not been consulted on the assessment of the performance of the head of the ethics function, although its terms of reference clearly stipulate such a role.

161. **Survey conducted to capture the audit and oversight committees' assessment of their own role in ethics oversight.** In order to collect the views of the audit and oversight committees of JIU participating organizations, JIU conducted a survey on ethics-related issues with a focus on which ethics-related topics should be reviewed by the committees and what they considered to be decisive for the independence of the function. The survey was addressed to those committees with a mandate for ethics-related issues¹⁰⁰ and to those with no such mandate,¹⁰¹ and had a response rate of 100 per cent.

162. **Consensus among audit and oversight committees about the importance of their ethics oversight role.** All committees underlined that an effective ethics function was an important element of the internal control environment. Together with the audit function, ethics was considered to be an integral part of the organizations' accountability and integrity framework. Thus, including oversight of ethics in the terms of reference of a committee would usefully complement the audit and oversight committees' other oversight areas of audit, evaluation, investigation and financial management and thus allow for a 360-degree view and a comprehensive overview of the full circle of accountability.

163. **The ethics function contributes decisively towards improving organizational integrity.** Strong organizational integrity was considered to be a critical building block for the creation of robust internal controls and for the effectiveness of the organizations' risk management and internal controls. Given the preventive role of ethics and its advocacy role in the promotion of good practice, it constituted an important factor for risk mitigation. There was thus broad consensus that the inclusion of ethics in the terms of reference of oversight committees was clearly beneficial.

164. **The desirable scope of audit and oversight committees' ethics oversight.** Regarding the extent of ethics-related responsibilities for audit and oversight committees, the majority of respondents saw a need to cover the general review of the function, its activities and its overall performance. Most respondents also saw added value in including the review of the resourcing of the function in these responsibilities. The review and assessment of the appropriateness of the Ethics Offices' workplans and activities were considered to be closely linked to the question of whether the resources available to the ethics function to undertake them were adequate. An explicit responsibility for the review of the resourcing of the function was therefore considered to be unnecessary by some respondents.

165. **What could be the advisory role of the audit and oversight committees in the selection of the head of ethics?** The responses of the committees were more diverse with regard to the question of whether the committees should have a role in the selection and dismissal of the head of ethics. Those respondents who saw a role for the committee underlined its strictly advisory capacity, in contrast to a decision-making role. Participation in the process could, for example, be in the form of a role on a selection panel (as one of its members), of providing consultation and advice on questions of selection or dismissal, or of a general audit and oversight committee review of the selection process.

166. Those committees who saw no role for themselves argued that the selection process was a line management function. A few respondents also pointed out that the role of their committee was merely to advise the executive head and that it was neither a governance body nor a management function.¹⁰²

¹⁰⁰ Ethics is included in the terms of reference of the committees of UNDP, UNFPA, UNICEF, UNOPS, UNRWA, UN-Women, WFP, UNESCO, WIPO and WMO. Although not explicitly contained in its terms of reference, the oversight committee of UNHCR considers ethics to be included under its responsibility for reviewing the effectiveness of the system of accountability. Ethics has therefore been a regular agenda item for that committee.

¹⁰¹ Ethics is not included in the terms of reference of the committees of the United Nations Secretariat, ITU, UNIDO or WHO. In the case of the committees of the United Nations Secretariat, ITU and WHO, although not formally included in their respective terms of reference, ethics is de facto included in their agendas and thus part of their oversight activities.

¹⁰² There are some committees that only assist and advise the respective executive heads and have no advisory role vis-à-vis the governing bodies. At the time of the present review, these were the committees of UNDP, UNFPA, UNICEF, UNOPS, UNRWA, UN-Women and UNESCO.

167. **The role of audit and oversight committees regarding the ethics heads' performance appraisal is still controversial.** JIU also asked whether a responsibility for the performance appraisal of the head of ethics should be included in the committees' responsibilities for ethics.¹⁰³ While most of the respondents saw this responsibility as an executive management function, a few respondents saw added value in this inclusion. As a means to strengthen the independence of the ethics function, a formalized 360-degree performance appraisal was suggested by one respondent, in which the committee would be one of the stakeholders in the feedback.

168. **What are the audit and oversight committees' criteria for ethics independence?** The survey asked which level of independence would be considered necessary for the effective and objective delivery of the responsibilities of the ethics function. Some responses were rather general in stating that the ethics function needed the necessary organizational independence to function appropriately. A high level of real and perceived independence was deemed necessary for the function to work effectively. More specifically, the following criteria were mentioned: the head of ethics should not be a career staff member; independence was best achieved through term limits; there should be a direct reporting line to the governing body; there was a need for functional independence to formulate policies without undue influence by management; the head of ethics should have access to the governing body and oversight committee; he or she should have a direct reporting line to the executive head and should report periodically to the governing body and the oversight committee; the governing body should consider and publicly disclose such reports; and specific independence-related content should be included in the terms of reference of the ethics function.

169. **Survey responses from those committees with no mandate for ethics-related issues.** Notwithstanding the absence of a formal mandate, these committees de facto already consider ethics and related issues in the same manner as the committees with a mandate for ethics.

170. The committee of UNIDO informed JIU that, thus far, the committee had periodically met the head of the ethics function as a key managerial function and advised the function on leading practices. It considered that the inclusion of ethics in the committee's terms of reference would add value to the organization's integrity and accountability, given the close interaction between the ethics function and the Evaluation and Internal Oversight Office in the accountability framework. With regard to the perception of independence of the ethics function, the importance of reporting lines to a senior level was stressed.

171. **Necessity of an extension of the mandate of the United Nations Secretariat's Independent Audit Advisory Committee to formally include ethics oversight.** The Inspector considers the inclusion of ethics under the committee's responsibilities to be an added value for the enhanced operational independence of the United Nations Ethics Office and the increased accountability of the United Nations Secretariat as a whole. With regard to the scope of the ethics-related responsibilities of the Independent Audit Advisory Committee, the Inspector concurs with the proposals made by the Secretary-General to broaden the mandate of the Committee to include ethics, together with the review of the overall performance and resource requirements of the ethics function.¹⁰⁴

¹⁰³ Involvement in the performance appraisal of the head of ethics is included in the terms of reference of the committees of UNDP and FAO.

¹⁰⁴ A/76/76, para. 58 and A/75/82, paras. 64–66.

IV. Fostering a culture of ethics

172. **Fostering a culture of ethics is the overriding objective.** This goal is in fact the overarching mandate of the Ethics Offices of all United Nations system organizations. Regarding the United Nations Ethics Office, “the objective of the Ethics Office is to assist the Secretary-General in ensuring that staff members observe and perform their functions consistent with the highest standards of integrity required by the Charter of the United Nations through fostering a culture of ethics, transparency and accountability.”¹⁰⁵ Likewise, all Ethics Offices of the funds and programmes have the following mandate:

“The ultimate goal and principle of an Ethics Office of a separately administered organ or programme of the United Nations, established by the Executive Head of the organ or programme, pursuant to the present bulletin, shall be to cultivate and nurture a culture of ethics, integrity and accountability, and thereby enhance the trust in, and the credibility of, the United Nations, both internally and externally.”¹⁰⁶

This goal is regularly reaffirmed in the annual reports of the ethics functions of the United Nations Secretariat, of the funds and programmes and of the specialized agencies.

173. **Approach.** In this chapter, the main responsibilities of the ethics function are examined one by one, in accordance with the JIU standards as outlined in box 5 below (sects. A–E) as well as new responsibilities – particularly those related to sexual harassment and sexual exploitation and abuse (sect. F). Furthermore, the chapter examines whether certain activities (particularly investigation-related activities) can be discontinued and performed by the appropriate functions for this type of work.

A. The threefold role of ethics: standard-setting, training, and advice and guidance

Box 5: JIU 2010 and 2020 standards:

- (a) Ethics office takes the lead role in standard setting and policy support, including but not limited to gifts, honours and decorations, conflict of interest, whistleblower protection policy and financial disclosure policy.
- (b) Ethics office takes the lead role in developing mandatory training programmes (initial and refresher) and workshops for all staff of the organization.
- (c) Ethics office develops a website on the ethics function in the organization, which is comprehensive and regularly updated.
- (d) Ethics office responds to requests for advice and guidance within specified time frames.
- (e) Ethics office maintains records of advice and guidance given.
- (f) Ethics office coordinates with other secretariat entities concerned to ensure consistency of advice and guidance provided to staff.

174. **Current state of compliance of the JIU participating organizations with the JIU standards regarding ethical standard-setting, policy support, training and guidance.** The present review found that, overall, there was a high degree of compliance across the system in this area, with almost all JIU participating organizations having responded affirmatively as to their full adherence to the six JIU standards as outlined in box 5 above. For further details, see annex VII. The only (partial) exceptions at the time of the present review as regards the development of mandatory ethics training programmes are ILO, UPU and WHO.

¹⁰⁵ A/75/82, para. 3.

¹⁰⁶ ST/SGB/2007/11, para. 1.1.

1. Ethical conduct and integrity

175. **Ethical conduct and integrity are both basic requirements for service in the United Nations.** The Charter of the United Nations emphasizes the necessity for the staff members of the United Nations to uphold, throughout their service, the highest standards of integrity along with the highest standards of efficiency and competence.¹⁰⁷ Likewise, the ICSC standards of conduct for the international civil service clearly stipulate that, in order for the international civil service to enable the United Nations system to bring about a just and peaceful world, it is incumbent on international civil servants to adhere to the highest standards of conduct. The ICSC standards of conduct are applied by all the organizations reviewed.

176. **Handbooks and codes of ethics or conduct.** In the United Nations Secretariat, article 1 of the Staff Regulations, chapter 1 of the Staff Rules, and the Secretary-General's bulletin on the status, basic rights and duties of United Nations staff members,¹⁰⁸ which directly references the standards of conduct for the international civil service approved by the General Assembly, constitute the code of conduct for the staff members of the United Nations Secretariat and its funds and programmes. In order to further codify and exemplify ethical standards for staff members, some organizations have introduced a specific code of ethics (UNDP, IMO, ITU, WIPO and WMO), a code of ethics and professional conduct (WHO) or a code of ethical conduct (UNHCR, UNIDO and UPU). Some organizations have devised other types of guiding publications that also set out and explain further the organizational ethical standards (see, for example, the UNAIDS Secretariat Ethics Guide, the UNRWA Handbook on Ethics and the Standards of Conduct, the ILO Principles of Conduct, and the ICAO Framework on Ethics).

177. **Typical contents of these codes.** These codes and guidance publications vary greatly with respect to content and volume, as some of them are limited to repeating the principles and main points set out in the ICSC publication, while other codes offer details and analyse situations a staff member could be faced with, providing interactive explanatory rubrics for each provision. The most comprehensive one is the UNDP Code of Ethics. The UNHCR Code of Conduct details nine principles as well as the core expectations of UNHCR staff members regarding their conduct. The WIPO Code of Ethics is written as a short, concise statement of 13 core values and principles, intended to guide the conduct and behaviour of WIPO personnel. The Inspector considers the examples above as good practices that could be used as a model by other organizations in developing similar documents and guidance materials.

178. **Requirements for signed approval of the organization's ethical standards.** At UNHCR, all new staff members must sign the UNHCR Code of Conduct in order to acknowledge that they are aware of the ethical standards in force. Upon appointment, ILO staff members are requested to sign a declaration confirming that they have received and read a copy of the ICSC standards of conduct and agree with the observance of those standards during their service with the organization. The Inspector considers these two examples as good practices.

179. **Codes of ethical conduct are already in widespread use.** Two earlier JIU reports – the 2016 report on fraud and the 2017 report on conflicts of interest – have recognized and highlighted the value of a code of conduct as one of the most important vehicles by which to communicate to staff key standards of acceptable and prohibited behaviour. During the present review, it was confirmed that 14 of the 23 organizations reviewed made use of a code of conduct or ethics (the United Nations Secretariat, UNDP, UNHCR, WFP, IMO, ITU, UNIDO, WHO and WMO) or an equivalent guidance publication (UNRWA, UNAIDS, IAEA, ICAO and ILO). **The Inspector suggests that the executive heads of the organizations who have not yet done so should devise codes of conduct or ethics or equivalent guidance publications to be approved by their governing bodies.**

180. **These codes are a valuable tool for fostering an organizational culture of ethics.** Of all the codes and guides reviewed, the most illustrative example of an educational and

¹⁰⁷ Article 101 of the Charter of the United Nations.

¹⁰⁸ ST/SGB/2016/9.

interactive code is the online version of the UNDP Code of Ethics, which could serve as a model and provides hyperlinks and access to various training modules. It is also regularly updated and revised to reflect new developments. The WHO and UNAIDS publications also display key questions, answers and examples of behaviours organized by thematic section.

181. Although a centralized code of conduct approved by the General Assembly in 1998 does exist,¹⁰⁹ which covers the United Nations Secretariat and its funds and programmes, this document applies to staff members only. **Therefore, the Inspector suggests that the Secretary-General reactivate the 2009 process for establishing a code of ethics for United Nations personnel and present an updated version of this document to the General Assembly.** Doing so would provide the broadest coverage beyond the ICSC standards of conduct, since this code of ethics was intended to cover all United Nations-related personnel.

2. Standard-setting and policy support

182. **The critical role of the ethics function in policy- and standard-setting.** A key responsibility of the ethics function is to provide support to management on ethics standard-setting, so that the policies and practices of the organization reflect and promote the standards required of each United Nations organization and its staff.

183. **A good practice at UNDP and UNICEF, where the ethics functions have an important role in reviewing and supporting policy development, processes and managerial practices.** The UNDP Ethics Office supports the policy development of the organization, both upon the request of management and through proactive engagement with business units and participation of the head of the Ethics Office in the Organizational Performance Group and Policy Review Network. In order to facilitate the incorporation of ethics considerations and standards, the Office reviews and provides substantive feedback on UNDP policies, guidelines and institutional documents, including the data protection policy and the UNDP digital strategy. The head of the Ethics Office also provided ethics input to the UNDP People for 2030 Strategy, devised by the human resources services. The Ethics Office of UNICEF performs a similar policy role, which is described in its annual activity reports.

184. **However, the policymaking role of the function is still not well-defined.** Throughout the United Nations system, it is not clear how, to what extent and at what point of the policymaking process the ethics function may be involved in management's initiatives aimed at translating the respective ethics-related standards of the Charter of the United Nations, ICSC and JIU as well as other oversight bodies into organizational policies. For example, at the United Nations Secretariat there is an established practice of consultations with the ethics function on policies introduced by other entities. In general, the United Nations Ethics Office participates in the consultation process for all policy updates and changes. However, given the volume of policy development and updating activities, the United Nations Ethics Office chooses which policy revisions to participate in.

185. **Ethics function's standard-setting role to be reinforced.** The Inspector is of the opinion that the role of the ethics function in standard-setting and policy support and advice on issues within its remit should be unambiguously embraced and emphasized in its terms of reference. The terms of reference of the United Nations Ethics Office, which are also applicable to the ethics functions of the United Nations funds and programmes, state that developing standards on ethics issues, in coordination with the Office of Human Resources Management and other offices as appropriate, is one of the main responsibilities of the ethics function. However, the lack of a precise description of the involvement of the ethics function in the policymaking process allows for ambiguity. It would thus seem appropriate to clarify this role in the terms of reference, on the basis of the lessons learned.

186. **The Ethics Panel of the United Nations as a forum for ensuring this coordination.** The authors of the 2010 JIU report, while not mentioning the term "coherence", already emphasized the importance of harmonizing ethics standards across

¹⁰⁹ The updated version of the code is contained in ST/SGB/2016/9.

United Nations system organizations and considered the then United Nations Ethics Committee – later renamed as the Ethics Panel of the United Nations – to be an important forum in that regard.

187. **Consultations, discussions and mutual review of the Ethics Panel of the United Nations members’ annual ethics reports.** The eight heads of the Ethics Offices of the United Nations Secretariat and its separately administered organs and programmes that make up the Panel, chaired by the Director of the Ethics Office of the United Nations, consult on complex ethics matters that have system-wide implications and review the annual reports of all eight members in order to explore ways to enhance coherence and consistency when presenting data and reporting on activities of the Ethics Offices. These efforts are presented under a separate category and included in the annual reports under a subsection entitled “coherence”.

188. **Thus far, not all United Nations system organizations include ethics harmonization or coherence-related activities in their annual reports.** Among the remaining entities that are not members of the Ethics Panel of the United Nations, namely UNAIDS and the United Nations specialized agencies that are members of the Ethics Network of Multilateral Organizations, only five of these entities (ICAO, ITU, UNESCO, UNWTO and WMO) include in their respective annual reports a similar category of activities and a subsection dedicated to it, entitled either “harmonization” or “coherence”.

3. Communications, outreach and impact evaluation

189. **Need to stay abreast of modern and rapidly evolving communications methods.** The promotion of the ethical standards across the United Nations system involves both traditional and contemporary means of communications. To this end, the authors of the 2010 JIU report, among their standards for ethics function responsibilities, suggested that the Ethics Offices develop a website on the ethics function in the organization that is comprehensive and regularly updated.¹¹⁰

190. **A wide variety of communications and outreach activities across the system.** Most ethics functions at present already maintain both an intranet web page and an Internet web page that they add to and update regularly. Staff broadcasts, advisories and articles of interest, in-person and virtual town halls and meetings, visits to regional and field offices, email awareness-raising campaigns and various networking platforms such as the different Yammer groups are likewise already widely used by a number of organizations.

191. **UNDP, UNOPS and UNRWA as pioneers in the use of social media.** The UNDP, UNOPS and UNRWA ethics awareness efforts stand out with regard to innovation, as they are the only organizations whose ethics functions also make extensive use of social media. Moreover, a feature known as “Ethics @ UNDP” is central to a mobile phone application called “Welcome to UNDP”, accessible by both UNDP staff and the broader public all over the world. In the creation of this application, the UNDP human resources department invited the ethics function to contribute to it with a separate web page.

192. **Ethics and integrity as elements in the regular performance evaluation process.** Some organizations (the United Nations Secretariat, UNDP, UNFPA, UNHCR, UNICEF, UNOPS, WFP and UNAIDS) consider the inclusion of integrity as a core value of the United Nations together with ethics awareness to be a strong element against which staff performance is evaluated. IMO is the only organization that has linked its performance appraisal system to the training on its Code of Ethics as well as the mandatory ethics training for all IMO staff and non-staff, in compliance with the 2017 JIU recommendation on mandatory training.¹¹¹ IAEA, on the other hand, is a pioneer in assessing even prior to recruitment whether its future staff members are likely to conform to IAEA ethical standards.

193. **Periodic staff surveys on integrity awareness.** The authors of the 2010 JIU report on ethics had recommended that executive heads undertake biennial staff surveys on

¹¹⁰ JIU/REP/2010/3, box 4 (c).

¹¹¹ JIU/REP/2017/9, recommendation 5.

integrity awareness and publicize the results on the intranets of their respective organizations.¹¹² The authors of the 2018 JIU report on whistle-blower policies issued an updated version of this 2010 recommendation, in which they underlined the global character of the biennial staff surveys to be conducted “in order to gauge the staff views” on, inter alia, “ethics-related topics”, and ultimately develop an action plan to address the issues identified.¹¹³ Almost two thirds of the organizations reviewed have implemented the 2010 recommendation at least partially,¹¹⁴ while the remaining organizations have not yet implemented this recommendation.¹¹⁵

194. **Practical examples from within the system and their follow-up.** The United Nations Secretariat conducts a biennial staff engagement survey (introduced in 2017 and repeated in 2019 and 2021) that contains questions intended to track staff perceptions of ethics, trust and integrity. The results are published at the aggregated level. Its outcomes with respect to ethics are used to update the action plan of the Ethics Office. UNDP undertakes a biennial global staff survey that contains over two dozen ethics-related questions. The UNFPA Ethics Office requested that the Division for Human Resources include specific ethics-related questions in the overall biennial UNFPA staff survey. The UNICEF biennial global staff survey includes questions aimed at tracking progress and identifying emerging issues in ethics, and its results are publicized to all staff. UNOPS conducts a biennial staff engagement survey in which ethics has been comprehensively included since 2019. Prior to that date, freestanding annual surveys on integrity, ethics and anti-fraud have been sent to personnel since 2014. In UNESCO, ethics is also surveyed on a biennial basis.

195. **Only two organizations conduct staff surveys that include ethics-specific questions annually.** In IMO, staff surveys that include questions on integrity awareness and the role and activities of the ethics function are conducted annually and the results published. Until 2020, UNAIDS annual surveys that included elements on integrity awareness were undertaken by the UNAIDS Staff Association and the results made available to all staff. In late 2020, the UNAIDS management carried out its own staff survey for the first time, which included ethics-related topics. The periodicity of this new survey has not yet been decided.

196. **No fixed periodicity of these surveys in UNHCR, ILO or WHO.** UNHCR reported that the latest UNCHR global workforce survey had taken place in the beginning of 2019; however, there were no plans to conduct routine global surveys. Various alternatives for ad hoc or topical surveys including ethics and integrity questions were under discussion. Likewise, there is no fixed periodicity of the ILO survey. The first survey was undertaken in 2013, a second one followed in 2018, and the next one is planned for 2022. The results of these surveys are released to the ILO staff. WHO stated that, although it did not have a periodic survey in place, several ethics-related surveys had been conducted during the five-year period 2015–2020.

197. The Inspector expresses concern that both recommendations on the issue of global staff surveys on ethics and integrity awareness have not been implemented by many participating organizations to date. **She therefore calls on the executive heads of the United Nations system organizations concerned to ensure that these staff surveys are conducted across their respective organizations at least biennially.**

B. Staff training and education

1. Mandatory ethics training programmes

198. **All categories of United Nations personnel should be subject to mandatory ethics training upon entry.** A basic comprehensive training course on ethics aimed at all

¹¹² JIU/REP/2010/3, recommendation 11.

¹¹³ JIU/REP/2018/4, recommendation 11.

¹¹⁴ The United Nations Secretariat, UNAIDS, UNDP, UNFPA, UNHCR, UNICEF, UNOPS, UN-Women, ICAO, ILO, IMO, UNESCO, WHO and WIPO (14 out of 23 organizations).

¹¹⁵ UNRWA, WFP, FAO, IAEA, ITU, UNIDO, UNWTO, UPU and WMO (9 out of 23 organizations).

individuals joining any organization of the United Nations system is the primary awareness tool on ethical conduct and standards in all organizations. This is the main reason why the ethics training course must be mandatory for all new personnel, irrespective of contractual arrangements and the type of appointment. In accordance with the JIU-suggested standard, not only should the ethics function be instrumental in developing the ethics course and its refreshers in each organization, but it should also remain closely involved in the delivery of the course, in particular to monitor how it is rolled out and how its mandatory attendance is recorded and pursued.

199. **However, insufficient training coverage was still observed throughout the system in 2010.** The authors of the 2010 JIU report recommended that executive heads ensure that mandatory ethics training be provided to all staff of their respective organizations and take the lead by participating in such training, including mandatory refresher courses that should take place every three years.¹¹⁶

200. **Few improvements noted by JIU in 2017.** In its 2017 report on conflicts of interest, JIU revisited the state of ethics training. Overall, it found that the situation had not improved much since 2010 with respect to mandatory training. At that time, the author of that report recommended that the executive heads take all necessary steps to ensure that their staff attend both the initial mandatory course and its refreshers, while linking these to the staff performance appraisal process and further expanding ethics training to non-staff as part of their induction training by the end of December 2019.¹¹⁷

201. **Good progress achieved during the past few years, with a few exceptions.** JIU has noted significant progress, as at the time of the present review only three specialized agencies (ILO, UPU and WHO) had not yet developed a mandatory ethics course. The lack of mandatory ethics training in these agencies is all the more surprising given that all three play a leading normative role in their respective scientific or technical fields and at the international level. **The Inspector calls upon the organizations concerned to implement formal recommendation 10 of the 2010 JIU ethics report at the earliest.**

202. **UNDP, UNOPS and the United Nations Secretariat in the lead within the system.** The UNDP mandatory ethics training was revised on several occasions, and its latest version was made available in mid-2021. JIU was informed that UNOPS would conduct ethics refresher training in 2021. The mandatory online ethics training course of the United Nations Secretariat was significantly revised and reissued in 2017. A refresher training course was planned for 2021. Thus, UNDP, UNOPS and the United Nations Secretariat are the only United Nations system organizations that almost fully comply with the relevant 2010 JIU recommendation.¹¹⁸

203. The implementation of the following recommendation is expected to enhance integrity and accountability across the United Nations system:

Recommendation 3

The executive heads of the United Nations system organizations who have not yet done so should ensure that periodic refresher courses in ethics are introduced as mandatory for all staff and non-staff of their respective organization, irrespective of seniority, category and level, every three years, from 2023 onwards.

204. **Ethics training modules are incorporated in other basic staff training.** In several organizations of the United Nations system, there is an ethics component in the mandatory induction programme for all new staff. Furthermore, in addition to the standard induction course of the United Nations Secretariat, its Ethics Office is in charge of the one-on-one ethics induction of senior staff and other induction programmes for leaders. The Ethics Office of the United Nations Secretariat also carries out staff briefings on ethics as well as special ethics briefings for experts on mission and other United Nations personnel in lieu of

¹¹⁶ JIU/REP/2010/3, recommendation 10.

¹¹⁷ JIU/REP/2017/9, recommendation 5.

¹¹⁸ JIU/REP/2010/3, recommendation 10.

induction training. The UNDP Ethics Office also carries out similar activities. Moreover, the UNOPS Ethics Office runs one-on-one ethics induction training courses with all new key personnel and provides briefings on key ethics issues on an as-needed basis.

205. In-person versus online training modules. All ethics-related training across the United Nations system has been conceived to be provided either in person or online or in “two-track” formulas combining both methods, except in FAO, IMO and UNWTO, where the training courses are limited to their online version only. Following the start of the COVID-19 pandemic, however, in-person training in the United Nations system has been discontinued for some time, due to the mitigation measures imposed, and the online method has thus been used whenever feasible. Some organizations, such as UNDP, have continued “live” ethics training throughout the pandemic through the use of remote meetings.

206. Other mandatory ethics-related training. In addition to the mandatory basic ethics training, all staff members of the United Nations Secretariat also follow other mandatory training programmes that are ethics related, such as the annual Leadership Dialogue, which is organized by the United Nations Ethics Office in close cooperation with other Secretariat entities, particularly OIOS, the Office of Human Resources, the Office of Legal Affairs and the Ombudsman. This programme is an annual manager-led discussion about ethics and integrity issues that has been running since 2013 in all duty stations of the United Nations Secretariat. The 2020 Leadership Dialogue had around 40,000 participants.

2. Attendance and certification rates

207. Still far too low and uneven attendance and compliance rates across the system. Concerning the completion of the mandatory training courses on ethics in those organizations where this is a requirement, the 2017 JIU report on conflicts of interest¹¹⁹ indicated that the attendance and compliance rates differed significantly from one organization to another. The most illustrative negative example of this was the case of the United Nations Secretariat, where the attendance rate of its mandatory ethics training course did not even reach 50 per cent of the organization’s staff at the time, despite the fact that the course was online, self-administered and accessible to each and every staff member, irrespective of duty station, at any time of the day, throughout the year.

208. Only insufficient progress achieved in the United Nations Secretariat from 2017 to the present. Since the low completion rate of the mandatory ethics course in 2010 was apparently not considered a “red flag”, JIU subsequently urged the organization to make efforts to increase its attendance score in order to optimize the course’s efficiency as an ethics awareness tool. Data on the mandatory ethics training provided by the Secretariat during the current review indicate a slight improvement in the attendance rate for its mandatory ethics course in 2019, that is, an increase of more than 10 per cent, with the total number of trained staff members reaching 63 per cent of the total staff population. However, while the overall picture slightly improved at the Secretariat, in the United Nations peacekeeping operations “there were shortfalls in completing mandatory training”, according to a recent OIOS evaluation of organizational culture in peacekeeping operations covering the same period. OIOS found that only 50 per cent of civilian peacekeeping staff in the 14 missions had completed the mandatory course on ethics and integrity as at October 2019, while the majority of senior mission leaders had failed to complete the required training.¹²⁰

209. UNICEF could serve as a role model for achieving near total staff coverage. UNICEF stands out as a positive example, given that its training data show that 93 per cent of its total active staff had completed its mandatory ethics course as at 30 January 2021. Furthermore, before UNICEF issues any consultancy contract, all consultants are required to have completed this course. In the case of UNDP, its corporate target for the completion of mandatory courses is 90 per cent, acknowledging natural staff fluctuations and related onboarding periods. New hires are given 30 days to complete their mandatory courses.

¹¹⁹ JIU/REP/2017/9.

¹²⁰ OIOS, “Evaluation of organizational culture in peacekeeping operations”, 22 February 2021, para. 42.

210. The Inspector is of the view that the mandatory training on ethics and its refresher courses cannot serve their purpose unless they are completed by all personnel – staff and non-staff. Therefore, **she considers a close monitoring of and follow-up on staff and non-staff attendance by the respective organizations to be essential for achieving full compliance with completion targets for mandatory training as set by the organizations.**

3. Training providers

211. **As a rule, the human resources function is the “owner” of all online ethics training.** Human resources services are generally of critical importance for the dispatching and monitoring of all training programmes on ethics, as they become “owners” of the online ethics courses developed by the respective ethics functions. At the United Nations Secretariat, the Ethics Office likewise works closely with the Office of Human Resources on outreach and training, updating mandatory ethics-related online courses, monitoring compliance, and providing input into leadership induction activities and other relevant learning activities. In UNDP, the online mandatory training on ethics is handled by the UNDP Talent Development Unit, and this is also the case for all responses concerning the online courses.

212. **The pattern is more varied as regards other types of ethics-related training.** When it comes to other types of ethics-related training courses (for example, webinars or face-to-face training), the scenarios across the system vary greatly as to who the training providers are, what kind of support is offered to them, and by whom, depending also on their location. Most organizations use a mix of internal and external training providers in varying proportions, and some have created a number of innovative training initiatives and concepts. Of note is UNHCR with its Peer Advisor Network – whose members also serve as “ethics influencers” – and the Code of Conduct Dialogue Facilitators for the annual mandatory code of conduct training, both supported by the Ethics Office. However, many specialized agencies, in particular the smaller ones, can only afford limited additional training initiatives.

4. Impact evaluation of the ethics training programmes

213. Ten of the organizations reviewed¹²¹ stated that the impact of their training efforts on ethics was measured in their respective organizations. All 10 organizations considered the feedback received, either upon the completion of an ethics-related course (mostly an evaluation by both participants and trainers) or during staff surveys containing an ethics component, as a sufficient means of impact measurement. For example, UNHCR is developing analytics to evaluate the Code of Conduct Dialogue training programme, while in UNDP ethics impact measurement is achieved through nearly two dozen ethics questions in each global staff survey.

214. **Doubts about the feasibility of indicator development.** Overall, during the interviews most ethics officials expressed doubts and pointed to the difficulty of identifying a suitable mechanism that could set appropriate performance indicators to accurately evaluate and measure the impact of the ethics training programme as a whole in the longer term.

C. Provision of confidential ethics advice and guidance

215. **A most important responsibility of the function.** In its 2010 suggested standards, JIU proposed that the ethics functions should provide confidential ethics advice and guidance to all staff members of the organization, irrespective of their contractual status.¹²² This was reaffirmed in 2015, when CEB recommended to its member organizations that

¹²¹ The United Nations Secretariat, UNDP, UNHCR, UNAIDS, ICAO, ILO, UNESCO, UPU, WHO and WIPO.

¹²² JIU/REP/2010/3, box 1, point (b) (iii).

they should provide staff with access to independent confidential ethics advisory services.¹²³

216. **Ethics-related advice to staff as a pillar in the preventive and proactive work of the function and for achieving a “culture of ethics”.** All Ethics Offices of the United Nations organizations provide confidential advice and guidance concerning ethical dilemmas and conflict of interest questions. The confidential procedure ensures that personnel have the opportunity to make informed decisions on the basis of ethical values and principles without fear of speaking out or upsetting their work environment. In some organizations, particularly UNDP, such advice is increasingly being sought by executive management before critical actions or decisions are taken.

217. **Increasing demand for ethics advice and guidance services.** The annual reports of the ethics functions clearly reveal the central role of their advice, counselling and guidance responsibilities in their overall mandate. Better staff awareness and increasing trust in the function as a useful source of confidential advice explain much of the rising trend in requesting such advice.

1. Target population and extent of non-staff coverage of the ethics advisory services

218. **Non-staff and other categories of personnel are also covered system-wide.** While most of the JIU participating organizations (except ILO and WMO) affirmed that their ethics functions’ advice and guidance were not restricted to staff but rather embraced all personnel categories, there have been some restrictions with respect to when non-staff may address requests for advice and guidance to the ethics function.

219. **A wide ethics mandate for advisory services extending also to non-staff and other categories of personnel is desirable.** Many Ethics Offices, such as the United Nations Ethics Office and the ethics functions of UNDP, UNHCR and UNICEF, were originally focused on advising their own staff but have gradually extended their reach through new ethics-related policies to include a variety of non-staff and other categories of personnel, such as United Nations Volunteers or experts on mission, and – in the case of the United Nations Ethics Office – even to members of the public. Given the above findings, the Inspector considers that, provided that sufficient resources are forthcoming for this purpose, a wide mandate for advice-giving by the ethics function appears to be advantageous and should therefore be included in future revisions of its mandate.

2. Handling of requests, modes and timeliness of processing, and means of engagement

220. **Highly standardized procedures for submitting requests for advice.** Each ethics function of the organizations reviewed regulates and communicates the modalities that advice seekers have at their disposal for the submission of a request for advice and guidance. As can be expected, these submission modalities are quite limited, given that they are centred on the most common means of communications. The 2020 Standard Operating Procedures for Ethics Advice of the United Nations Ethics Office includes an exhaustive list¹²⁴ that summarizes all modes that are fully or partially used by the respective ethics function in all other organizations.

221. **Six submission modes.** Slightly paraphrasing and supplementing these standard operating procedures with appropriate explanations, the six submission modes listed by the United Nations Ethics Office and others are the following:

- (a) Helpline (hotline);
- (b) Ethics Office mailbox (for all requests except those concerning the financial disclosure programme);
- (c) In writing (any soft or hard copy of a written request, printed or handwritten (email, letter, note, fax, etc.));

¹²³ JIU/REP/2010/3, para. 56.

¹²⁴ The United Nations Ethics Office, “Standard Operating Procedures for Ethics Advice”, December 2020, sect. II table, p. 5.

- (d) Email inbox or mobile and landline phone of an individual staff member;
- (e) Meetings and appointments (face-to-face, virtual or in-person);
- (f) Walk-in (with or without prior appointment).

222. **The efforts made to ensure personal contact by the Ethics Office with staff away from headquarters are still generally insufficient.** The centralization and thus the general absence of a regional and field presence of all ethics functions across the United Nations system organizations make the arrangement of in-person meetings outside headquarters difficult. However, the ethics functions of the United Nations Secretariat, UNDP, UNICEF and UNOPS hold one-on-one sessions during their field missions. Also, the Ethics Office of UNRWA conducts field visits during which individual, confidential advice sessions for staff are held. To compensate for not being able to travel frequently due to a lack of resources, the UNRWA Ethics Office appointed ethics focal points in each UNRWA field office. These are volunteers who fulfil this role in addition to their regular functions. Their activities, however, lack independence, and the quality of their advice may vary given that they are not fully trained ethics staff.

223. **Direct face-to-face dialogue pioneered by UNHCR, including in the field.** Since 2017, UNHCR has streamlined and standardized the provision of ethics advice through face-to-face dialogue whenever feasible as opposed to relying on email communication. In doing so, the practice of a direct engagement dialogue with personnel in person wherever and whenever possible became the rule. According to the Ethics Office, this method of communication and engagement has resulted in a 65 per cent increase in requests for ethics advice since its implementation. In the case of UNDP, its Ethics Office undertakes similar activities on every mission to the field.

224. **The Inspector suggests that the executive heads of United Nations system organizations who have not yet done so enable their respective Ethics Offices to reinforce their services in field locations by providing them with the necessary resources to arrange for periodic visits to duty stations away from headquarters when deemed necessary.**

225. **The timeliness of the ethics advice given is a key trust builder with staff.** In accordance with one of the 2010 JIU-suggested standards on ethical guidance, an ethics function should respond to requests for advice and guidance within specified time frames.¹²⁵ Providing advice and guidance to staff on request is part of the day-to-day work of Ethics Office staff. Such requests must be dealt with promptly and efficiently so that staff gain confidence in the services of the Office. While the Ethics Offices acknowledged the need for prompt response, most did not have formal benchmarks in place.

226. **UNDP stands out for its particularly fast response time.** As the provision of ethics advice constitutes a significant element of the UNDP Ethics Office's daily interaction with UNDP personnel, the Office remains committed to responding to all requests for advice in a speedy manner. Cognizant that personnel confidence in the Office depends on timely receipt of effective advice, the Office specifically prides itself on typically issuing ethics advice within 24 hours of receiving all required information on the case in question. The Inspector considers this to be a good practice and to be taken into consideration by the ethics functions of other organizations when defining specific time frames for responding to requests for ethics advice.

227. **The ethics function as a coordinator to ensure the consistency of advice given to staff.** One of the 2010 JIU-suggested standards on guidance requires that, in each organization, the ethics function coordinates with other secretariat entities concerned to ensure the consistency of advice and guidance provided to its staff.¹²⁶ To this end, there must be regular consultations among all organizational entities that may be called upon to give ethics-related advice and guidance, so as to ensure the necessary consistency. The Inspector therefore sees no compromise of the independence of the ethics function when the function consults with other organizational entities approached, since this forms part of its

¹²⁵ JIU/REP/2010/3, box 4, point (d).

¹²⁶ Ibid., box 4, point (f).

formal responsibility for ensuring the consistency of the advice given across the organization.¹²⁷

¹²⁷ Ibid., para. 65.

D. Whistle-blower protection policy

Box 6: JIU 2010 and 2020 standards:

- (a) Ethics office receives complaints of alleged retaliation.
- (b) Complaints are received and reviewed by the ethics office under conditions of strict confidentiality.
- (c) Modalities for receiving complaints of alleged retaliation by the ethics office include a hotline and dedicated e-mail address.
- (d) Ethics office reviews complaints expeditiously.
- (e) Ethics office conducts a preliminary review of alleged retaliation and, if a prima facie case is found, requests a formal investigation.
- (f) Ethics office informs the complainant in writing of the outcome of the preliminary review and the investigation.
- (g) In cases where retaliation is found, ethics office informs the executive head.
- (h) In cases where the complaint of alleged retaliation is found to be frivolous or intentionally false, ethics office informs the executive head [obsolete standard].

228. **The overall degree of compliance with the eight applicable JIU standards listed above is high, albeit with one exception regarding the reporting of frivolous complaints to the executive head.** All organizations covered by the present review apply the first seven JIU standards listed above.¹²⁸ The eighth standard, however, which requires complaints about alleged retaliation having been determined frivolous or intentionally false to be reported to the executive head by the Ethics Office, has not been implemented in any of the organizations. For further details, see annex VIII.

229. **However, this standard can today be considered to be obsolete.** Since at any rate the ethics function already reports such frivolous complaints to the investigative function as a misconduct case, the Inspector considers the above-mentioned JIU standard to be obsolete and thus abrogated.

1. Definitions and limitations

230. **Definition of “whistle-blower”.** The authors of the 2018 JIU report on whistle-blower policies and practices across the United Nations system organizations¹²⁹ attempted for the first time to define all the relevant terms previously cited in the 2010 JIU standards concerning the ethics function’s responsibilities under whistle-blower protection policies. On the basis of these JIU definitions¹³⁰ and slightly paraphrasing them, the present review considers a whistle-blower, in the context of the United Nations system, to be an individual who discloses misconduct or wrongdoing in the context of a work-based relationship, using a designated channel.

231. **Definition of “retaliation”.** Moreover, the authors of the 2018 JIU report defined retaliation as any direct or indirect detrimental action recommended, threatened or taken towards a whistle-blower (an individual who had previously reported misconduct or wrongdoing) or an individual engaged in an oversight activity (either investigation or audit). In this context, a critical element for establishing retaliation is the causal relation between the retaliatory act or omission and an activity that constitutes a “protected activity” in the respective United Nations organization.

232. More precisely, retaliation may be established only if the alleged retaliatory act or omission is proven to have been a reaction to either the reporting of misconduct or

¹²⁸ JIU/REP/2010/3, box 5.

¹²⁹ JIU/REP/2018/4.

¹³⁰ Ibid., para. 25.

wrongdoing to a designated channel (that is, an appropriate mechanism or body) or the cooperation with a duly authorized investigation or audit.

2. Evolution of the responsibilities assigned under whistle-blower protection policies

233. Most of the ethics functions of the system that already existed and were reviewed by JIU in 2010, that is, those of the United Nations Secretariat and its funds and programmes,¹³¹ had already assumed responsibilities assigned under their respective whistle-blower protection policies as part of their mandate.¹³² This was in line with the 2010 JIU standard that suggested that the terms of reference of an ethics function should include “administering the organization’s policy for the protection of staff against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations (whistleblower protection policy)”.¹³³ A full list of the 2010 JIU standards on whistle-blower protection is contained in annex VIII.

234. **The impact of the 2018 JIU whistle-blower report on subsequent policy revisions.** By 2018, when JIU reviewed the whistle-blower policies and practices across the United Nations system organizations, the Inspectors found that all the United Nations specialized agencies and IAEA had meanwhile also developed whistle-blower protection – alternately called protection against retaliation – policies.¹³⁴ The 2018 JIU report rated the relevant policies of the JIU participating organizations against five best practices criteria for protection against retaliation policies, which comprised 22 indicators.¹³⁵ This rating, as well as the recommendations contained in that report, prompted a number of revisions of many of the policies with a view to more closely complying with the JIU-suggested standards.

235. **An ethics CEB affinity group was created within the Ethics Network of Multilateral Organizations in 2019 to foster more coherence.** The 2018 JIU review also triggered an additional effort towards greater coherence and coordination among the ethics functions as the main actors in discharging responsibilities in connection with the protection from retaliation policies. In 2019, a CEB affinity group was established by the head of ethics of the United Nations system organizations within the Ethics Network of Multilateral Organizations, which met for the first time during that year to discuss whistle-blower protection policy provisions. The group has met since then in the context of the annual meetings of the Ethics Network of Multilateral Organizations. At one of its meetings in 2021, it again discussed the issue of second-peer review of no-prima facie determination. This is an issue for which a solution for those United Nations system organizations that are not members of the Ethics Panel of the United Nations is still lacking. One solution could be the conclusion of bilateral agreements or a system-wide arrangement. The latter, however, entails a number of challenges, one being the varying degrees of independence of the respective ethics functions. Against this background, some organizations have revised their policies and opted for other avenues, such as using an independent and external expert for the second review.¹³⁶

236. **These efforts have sparked important policy revisions throughout the system.** Out of the nine organizations comprising the United Nations and its funds and programmes, only one has a whistle-blower policy that has remained unchanged to date since the 2018 JIU review – the United Nations Secretariat. Among the other entities, only the UNAIDS policy, introduced in 2017, has not changed since that review.

237. **The revision process is slower in the specialized agencies.** Concerning the United Nations specialized agencies and IAEA, five organizations introduced new policies in 2019, 2020 and 2021 (FAO, ICAO, ILO, ITU and UNESCO), while the relevant policies in another three organizations are under revision (UNIDO, UNWTO and WMO). The Inspector notes that, although most of these policies are oriented mainly towards the protection of the whistle-blower, the IAEA policy as revised in 2020 was not issued as an

¹³¹ JIU/REP/2010/3, para. 68.

¹³² *Ibid.*, annex I.

¹³³ *Ibid.*, box 1 (b) (iv).

¹³⁴ JIU/REP/2018/4, annex II.

¹³⁵ *Ibid.*, annex III.

¹³⁶ ILO office directive IGDS No. 551, “Reporting misconduct and protection from retaliation”.

ethics policy. The originating offices of the policy are both the Office of Internal Oversight Services and the Ethics Office. The Chief of Ethics (in line with the relevant 2018 JIU standards and criteria) is an equally responsible party for its implementation, given that it covers the broader whistle-blowing process.¹³⁷

238. **Good and continual progress is being made regarding protection against retaliation.** The authors of the 2018 JIU review concluded that all JIU participating organizations either fully or partially met the indicators for the criterion on the protection against retaliation.¹³⁸ On that same issue, the present review concludes that further progress has been made in this area since then, following the numerous above-mentioned revisions of the policies in response to the JIU recommendations in 2018.

239. **Important deficits still noted in the provisions for supporting complainants.** The 2018 JIU review confirmed the findings of the 2010 review indicating that there was still another significant deficiency in the whistle-blower protection system in many organizations – the lack of an external and independent mechanism for handling appeals when a prima facie case of retaliation was not determined. Without such an appeals mechanism, the Ethics Office is placed in the unenviable de facto role of final adjudicator on highly sensitive matters that can significantly disrupt the professional and personal lives of complainants and may also carry significant reputational risks for the organization.¹³⁹

240. **The JIU recommendation of 2018.** The Inspectors therefore recommended in 2018 that, in United Nations system organizations that did not have an external and independent mechanism for handling appeals when a prima facie case of retaliation was not determined, the executive head should instruct the relevant office(s) to develop, by 2020, appropriate options to address that deficiency for his or her timely consideration and outline any agreed-upon mechanisms and processes in relevant updates to protection against retaliation policies.¹⁴⁰

241. In implementing this recommendation, the ethics CEB affinity group may play an instrumental role in assisting the ethics functions of the organizations concerned with examining and developing a model mechanism to assist its member organizations that still lack such a mechanism, in order to resolve this problem in a harmonized and coherent manner.

242. **Progress in creating standard operating procedures for retaliation case management is likewise disappointing.** Only the United Nations Secretariat, UNDP, UNICEF and WFP have meanwhile complied with the 2018 JIU recommendation that executive heads of United Nations system organizations should develop standard operating procedures by 2020 for handling retaliation cases, with specific checklists and protocols for investigation, support services and communication.¹⁴¹ **The Inspector suggests that this practice be replicated system-wide.**

¹³⁷ IAEA Whistle-blower policy, AM III/3, 7 May 2020, para. 6.

¹³⁸ The 2018 JIU criterion on protection against retaliation covers the mechanisms and processes identified in the written policy that make it possible for a person to feel secure in reporting retaliation (so as to encourage timely reporting of misconduct or wrongdoing) and for that person to receive due protection. Such provisions are essential for furthering a culture of accountability in an organization, as fear of retaliation is one of several major deterrents for whistle-blowers.

¹³⁹ JIU/REP/2018/4, executive summary.

¹⁴⁰ Ibid., recommendation 2.

¹⁴¹ Ibid., recommendation 7.

E. Financial disclosure and declaration of interest policy and programmes

Box 7: JIU 2010 and 2020 standards:

- (a) Ethics office administers the financial disclosure/declaration of interest programme for all staff concerned other than ethics office staff.
- (b) Ethics office reviews the financial disclosure/declaration of interest statements and follows up, as required.
- (c) Ethics office undertakes a verification process of a random sample of financial disclosure/declarations of interest statements to assess accuracy.
- (d) Ethics office staff file their financial disclosure/declarations of interest statements with the executive head.
- (e) Financial disclosure/declarations of interest statements of ethics office staff to be reviewed and verified by the legal office.

243. **Despite a quasi-general acceptance of the lead role of the ethics function in this area, there is still an uneven and overall less than satisfactory level of compliance with the related specific JIU standards.** The five JIU standards above have thus far been realized to a widely varying degree across the United Nations system.¹⁴² On the positive side, the responsibility of the Ethics Office for the administration of the annual declaration of interest and financial disclosure programme, as well as the review, verification and follow-up by the Office of the related statements, are all by now at least in principle firmly established in all organizations reviewed, except in ILO and WMO. Furthermore, UNOPS,¹⁴³ WFP and UNIDO are also still non-compliant only with regard to verification. For further details, see annex IX.

244. **Such disclosures are an established practice in both the public and the private sectors.** Financial disclosures and declarations of interest constitute well-established practices in the public and private sectors, in particular in financial institutions and public administrations. In addition to fostering transparency, they also deter fraud and corruption and thus contribute to public confidence in those institutions. Financial disclosure and declaration of interest programmes that foresee annual confidential submissions have also been gradually adopted by the United Nations system organizations to maintain and enhance public trust in the integrity of the system.

245. **A 2010 JIU best practice standard suggested the administration of the financial disclosure programme by the ethics function.** The authors of the 2010 JIU report on ethics suggested that the Ethics Officers in each United Nations system organization should take the lead in setting and supporting their organization's respective financial disclosure policy. The same authors also advocated as a best practice standard the inclusion of the administration of the organization's financial disclosure programme in the ethics function's terms of reference as one of its main responsibilities. At the time, all the United Nations specialized agencies lacked such a programme, except for ILO and WMO, both of which had one in place already, but those were administered by other entities.

246. **This responsibility of the ethics function is by now firmly enshrined in its mandate across the system.** The present review found that since 2010 all the specialized agencies except three had complied with the relevant recommendation contained in the 2010 JIU ethics report and had introduced financial disclosure or declaration of interest in conformity with the JIU standard¹⁴⁴ (for further details, see annex II). In ILO, UPU and

¹⁴² See JIU/REP/2010/3, box 6.

¹⁴³ Verification is planned for 2021.

¹⁴⁴ JIU/REP/2017/9, recommendation 3.

WMO, however, their respective programmes have not been integrated in their ethics functions' responsibilities and are administered by other functions.¹⁴⁵

247. **Its main purpose is to mitigate the risk of conflicts of interest.** As has been reiterated in the 2017 JIU report on conflicts of interest, the primary purpose of all financial disclosure and declaration of interest programmes of the system is to manage the risk of conflicts of interest.¹⁴⁶ A financial disclosure programme aims to identify, resolve and mitigate conflict of interest situations arising from the holdings (such as investments) or activities of staff members. This may include advising staff members to divest themselves of certain holdings or to recuse themselves from a particular activity or aspect of their official functions.

248. **However, there are still some issues concerning the filing, review and verification of statements from the staff members of the Ethics Offices themselves.** In this case, instead of filing statements directly with the executive head, with subsequent review and verification by the legal office as suggested in the 2010 JIU standard, some organizations have established different practices, while for others no information was available. For further details, see annex IX.

249. **In 1999, the United Nations Secretariat took the lead with its United Nations Financial Disclosure Programme.** The United Nations Financial Disclosure Programme was created in 1999 and therefore preceded the establishment of the ethics function in the Secretariat. However, shortly after its establishment in 2006, the United Nations Ethics Office was placed in charge of the Programme.¹⁴⁷ Besides the funds and programmes and other entities, three other organizations that have their own dedicated ethics functions have meanwhile also signed memorandums of understanding on adhering to the United Nations Financial Disclosure Programme (UNHCR, UNAIDS and UNRWA). In addition to the staff members that have an obligation to file an annual financial disclosure statement (as stipulated in section 2 of the Secretary-General's bulletin on financial disclosure and declaration of interest statements), the United Nations Financial Disclosure Programme is also applicable to all personnel holding Assistant Secretary-General positions or higher, and the staff of the Ethics Offices of the funds and programmes, as well as of the other entities that have a memorandum of understanding with the Secretariat.

250. **The proper verification of financial disclosure statements is still an issue.** The 2010 JIU standards and the related recommendation contained in the same report on the need for a comprehensive financial disclosure policy, addressed to the executive heads, have both emphasized the need for a proper review and verification of the statements as two distinctive and successive phases of the process, following their filing.¹⁴⁸ However, the findings of the 2017 JIU report on conflicts of interest revealed the continuing lack of compliance with all aspects of the 2010 recommendation and pointed to the deficiencies of many programmes with regard to the verification of financial disclosure statements.

251. The authors of the 2017 JIU report on conflicts of interest addressed a formal recommendation to the governing bodies of the participating organizations asking them to request their respective executive heads to initiate a review and carry out any potentially needed improvements to these programmes.¹⁴⁹ The present review found that the UNDP Ethics Office had undertaken a review of its financial disclosure programme and subsequently updated the disclosure questions twice; furthermore, a revised financial disclosure programme policy was to be issued soon. In order to strengthen its conflict of interest and financial disclosure programme, in 2018 UNICEF conducted a gap analysis through a private company. Most organizations, however, have not undertaken such actions as yet.

¹⁴⁵ The programme is administered in ILO by the Treasurer and Financial Controller, in UPU by a private sector service provider and in WMO by the Internal Oversight Office.

¹⁴⁶ JIU/REP/2017/9, para. 119.

¹⁴⁷ ST/SGB/2006/6.

¹⁴⁸ JIU/REP/2010/3, recommendation 13.

¹⁴⁹ JIU/REP/2017/9, recommendation 3.

252. **Evaluation of the pioneering United Nations Financial Disclosure Programme.** While the United Nations Financial Disclosure Programme is administered by the United Nations Ethics Office, the review of statements is conducted by an independent external service provider. Following the United Nations Ethics Office taking responsibility for the financial disclosure programme in 2006, the programme was comprehensively assessed in the period 2009–2010.¹⁵⁰ The assessment was conducted both within the United Nations Secretariat and via a commissioned third-party study. Subsequently, a high-level advisory group convened by the Secretary-General reviewed the arrangements of the programme at the time and the findings of the assessment, in particular the way in which financial disclosure statements were reviewed. Following this process, the Secretary-General recommended to the General Assembly that the existing external review arrangements be maintained, as they were considered to be effective in managing conflicts of interest. To enhance system capacity and programme performance, and to ensure robust data security protection, he recommended the creation of a new information technology platform for the programme, which was approved by the General Assembly. The Ethics Office, in close cooperation with the Office of Information and Communications Technology, developed the new information technology platform, which became operational in 2018.

253. Recently, the United Nations Financial Disclosure Programme was part of an evaluation conducted by OIOS on accountability in the United Nations Secretariat. At the time of the present review, the findings of that evaluation (conducted in 2020–2021) had not yet been issued and thus could not be taken into consideration. However, no assessment of the United Nations Financial Disclosure Programme under “value for money” aspects or against other risk parameters has been conducted since the assessment in 2009–2010, despite the large number of filers concerned and the considerable cost involved for the United Nations Secretariat as well as for those funds, programmes and other United Nations entities’ ethics functions that use the United Nations Ethics Office services for this purpose. Against this background, the Inspector considers it timely to initiate another review of the United Nations Financial Disclosure Programme in order to enhance the programme where appropriate. On the basis of the findings of such an assessment, it may be necessary to revise and update the relevant Secretary-General’s bulletin, which dates from 2006.¹⁵¹

254. The implementation of the following recommendation is expected to enhance the effectiveness and efficiency of financial disclosure and declaration of interest programmes:

Recommendation 4

The executive heads of the United Nations system organizations who have not yet done so, supported by the ethics functions of their respective organizations, should, at the latest by 2025, evaluate the effectiveness and efficiency, including “value for money”, of their financial disclosure and declaration of interest programmes and, on the basis of the findings, propose changes to the relevant policies where appropriate.

255. **The review and analysis of all financial interests reported by staff is done both in-house and by external specialists.** The first step of all existing financial disclosure review processes consists of the review of all required areas of financial disclosure (e.g. assets, profits, stocks and options, external income earned, direct or indirect supplements, liabilities and outside activities) in the submitted statements, in order to determine if an actual or potential conflict of interest exists in relation to the performance of a staff member’s official duties and functions. Among the funds and programmes, this step is undertaken in-house only in UNDP, UNFPA and UNICEF, while in-house reviews of statements prevail at the specialized agencies. Only the FAO and WIPO ethics functions have entrusted this responsibility to external reviewers, in addition to UPU, which has outsourced it to a private sector firm separate from the external ethics provider.

256. **The in-depth verification step of a random sample of such holdings is mainly outsourced.** The second phase of the process is the verification of the content of the

¹⁵⁰ A/66/319, paras. 69–83.

¹⁵¹ ST/SGB/2006/6.

statements by way of cross-checks, using third-party supporting documentation. Due to the considerable related resource needs, only a small percentage of the reviewed statements are randomly selected for verification. Because of the specialized expertise required for such scrutinizing of the statements, the verification is entrusted to the same external reviewers that conduct the initial review of the statements.

257. **Only UNDP and UNICEF do not rely on external support for this step of the process.** Among the United Nations funds, programmes and other entities, only the UNDP and UNICEF ethics functions conduct verifications without external support. The verification of financial disclosure statements was put on hold in UNOPS between 2014 and 2020. In WFP, in 2020 the verification process was incorporated into a new circular on conflict of interest and the annual financial disclosure programme. The process set out in that circular, however, has not yet been implemented. UNRWA area staff submit only declarations of interest, which are reviewed by the ethics function, while the declarations of UNRWA international staff are verified by the United Nations Financial Disclosure Programme external reviewer. With regard to the United Nations specialized agencies, the initial review is not followed by a verification exercise by their respective ethics functions, given that the particular programmes do not foresee this phase. Moreover, in IAEA and UNWTO, verification is not required, given that the staff concerned submit only declarations of interest and not financial disclosures.

258. In the light of the above findings, **the Inspector therefore encourages those ethics functions that have not yet done so to propose a revision of their policies to require fully fledged financial disclosure statements or declarations of interest as well as the full processing of such documents, including verification, for adoption by their executive heads and legislative organs and governing bodies, as appropriate.**

259. **Reporting practices on financial disclosure.** The vast majority of the ethics functions that administer financial disclosure and declaration of interest programmes across the United Nations system, including those having outsourced these programmes to the United Nations Financial Disclosure Programme, report on their programmes' results to the legislative organ and governing body of their respective organizations, mostly as an integral part of their annual activities report. UNAIDS and UN-Women are the exception in this regard. Among the specialized agencies, the IMO ethics function is the only one that does not fulfil this reporting requirement.

260. **The scope of the application of these policies is restricted to certain categories of personnel.** All the financial disclosure and declaration of interest programmes of the United Nations system organizations apply to senior management and to other personnel who serve in certain functions, such as those of a fiduciary nature or in areas potentially involving financial risks, such as decision makers in procurement and investment. Categories and degrees of officials may vary from organization to organization, but all of them also include the executive heads of the organization. The 2019 standard operating procedures for the United Nations Financial Disclosure Programme, which were issued by the United Nations Ethics Office to detail and supplement the respective policy, foresee special procedures for the disclosures of the Secretary-General and the President of the General Assembly.

261. **The President of the General Assembly is also included in the United Nations Financial Disclosure Programme.** As from September 2016, he or she is also required to provide financial disclosures twice per year, that is, upon assumption and completion of his or her duties. Additionally, the President of the General Assembly is required to submit to the United Nations Ethics Office verification documents for all items disclosed.

262. **Voluntary public disclosure of financial interests are on the increase among high-level United Nations system managers.** The current Secretary-General was the first Secretary-General in the history of the United Nations who, prior to taking office in 2017, had completed a pre-appointment declaration of interest that was vetted. Furthermore, starting in the first year of his tenure, he made a voluntary public disclosure statement, thus continuing a tradition begun in 2007. Participation in the voluntary public disclosure initiative is promoted by the United Nations Ethics Office, both during the ethics induction

briefings provided to senior officials upon their assumption of duties and during every cycle.

263. **The United Nations Secretary General’s example is increasingly being followed by other top-level officials, except in the specialized agencies.** In response to the encouragement by the Secretary-General to all officials at the grade of Under-Secretary-General and Assistant Secretary-General to follow his example, many heads of United Nations Secretariat departments, offices and special operations (such as special representatives of the Secretary-General, heads of regional economic and social commissions, and prosecutors of United Nations tribunals) now publicly disclose a summary of their financial disclosure statement on the website of the Secretary-General on an annual basis.¹⁵² The Secretary-General’s call has also been followed by senior managers of most United Nations funds and programmes and other entities, whose public disclosures are also published on the same website.¹⁵³ Regrettably, neither any of the United Nations specialized agencies nor IAEA have so far emulated this or a similar good practice with respect to their executive heads, high-level management or chairs of their respective governing bodies, to prevent or mitigate financial and reputational risks that may result from actual or potential conflicts of interest.

264. **The Inspector therefore suggests that the ethics functions of the organizations concerned propose, in the context of revisions of their financial disclosure or declaration of interest policies, including the above-mentioned practice of voluntary public disclosure of a summary of disclosure statements by their executive management for adoption by their executive heads or legislative organs and governing bodies, as applicable.**

F. Additional responsibilities having emerged since 2010

1. Preventing or supporting the prevention of harassment, sexual harassment, and sexual exploitation and abuse

265. **Sexual harassment and sexual exploitation and abuse were recognized as system-wide issues of concern in 2016.** During the 2010 JIU review of the ethics function, there was no mention of any responsibilities of the ethics function pertaining to sexual harassment or sexual exploitation and abuse, given that it was only in 2016 that they were acknowledged for the first time as system-wide issues that required a common approach. That year, a high-level steering group was established to ensure high-level engagement in the relevant entities across the United Nations system.¹⁵⁴ In March 2017, the Secretary-General outlined a comprehensive strategy to prevent and respond to sexual exploitation and abuse across the United Nations system and established mechanisms under his authority that were intended to implement the strategy by putting the United Nations’ “own house in order” first.¹⁵⁵ Updates on the implementation of the strategy, which was periodically reviewed, were provided on a yearly basis in February of 2018, 2019 and 2020.¹⁵⁶

266. **Appointment of a special sexual exploitation and abuse coordinator.** As part of his strategy, the Secretary-General asked the United Nations funds and programmes and its specialized agencies and IAEA to adopt new measures and strengthen existing ones to better prevent, detect, report and take appropriate action against personnel committing these acts. To ensure sustained high-level attention to the issue and to enhance coordination, the Secretary-General appointed the Special Coordinator on Improving the United Nations Response to Sexual Exploitation and Abuse with a mandate to coordinate the implementation of the strategy throughout the United Nations system and to ensure a

¹⁵² See the 2020 public disclosures, available at www.un.org/sg/en/content/public-disclosure-2020.

¹⁵³ Available at www.un.org/sg/en/content/public-disclosure.

¹⁵⁴ CEB, “Fact sheet on the Secretary-General’s initiatives to prevent and respond to sexual exploitation and abuse”, 2 November 2020 updated version, footnote 2.

¹⁵⁵ Ibid.

¹⁵⁶ A/74/705.

harmonized approach through the development of aligned mechanisms and procedures and standardized protocols and tools.

267. **CEB Task Force on Addressing Sexual Harassment within the Organizations of the United Nations System.** In November 2017, CEB established the Task Force on Addressing Sexual Harassment within the Organizations of the United Nations System, comprising senior officials from more than 40 United Nations entities. The task force focuses, inter alia, on reviewing organizations' policies to address sexual harassment and their capacities for investigating related allegations and on identifying gaps and inconsistencies as well as best practices, including from outside the United Nations system, with a view to developing a common United Nations system approach.¹⁵⁷ The Task Force presents progress reports to the High-Level Committee on Management and CEB.¹⁵⁸ Notably, following the work of the Task Force, the United Nations System Model Policy on Sexual Harassment was adopted. At the time of the preparation of the 2020 JIU report on the investigation function, 20 of the 28 JIU participating organizations had updated their individual agencies' policies on sexual harassment, aligning them with the above-mentioned policy, thereby taking an important step towards enhancing United Nations system coherence and harmonization of their relevant policies.¹⁵⁹

268. Moreover, recognizing the importance of transparency and accountability in the United Nations system with respect to fighting sexual exploitation and abuse, in 2018 the Secretary-General requested that the members of CEB certify annually to their governing bodies through a management letter that they had: (a) fully and accurately reported all credible allegations of sexual exploitation and abuse related to United Nations staff and affiliated personnel serving in their organization; and (b) made training programmes on the prevention of sexual exploitation and abuse available to their staff and affiliated personnel.

269. The Special Coordinator on Improving the United Nations Response to Sexual Exploitation and Abuse, whose responsibility extends to the entire United Nations system, discharges this responsibility first within the United Nations Secretariat. Its Ethics Office has a supporting role vis-à-vis the Special Coordinator, but it does not have a special responsibility for protection from sexual exploitation and abuse included in its mandate.

270. **Activities of the Ethics Panel of the United Nations related to protection from sexual exploitation and abuse.** In her capacity as chair of the Ethics Panel, the Director of the United Nations Ethics Office deals with the topic, given that two members of the Ethics Panel assume this responsibility within their respective organizations (UNRWA and WFP). Therefore, from time to time protection from sexual exploitation and abuse is on the agenda of the Ethics Panel meetings. In 2017 and 2019, the Panel considered the United Nations zero tolerance of sexual harassment and sexual exploitation and abuse. The need for ethics advice and guidance on expected behaviour and ways to prevent prohibited conduct was emphasized by the members of the Panel.

271. **The current role of the ethics function in work on protection from sexual exploitation and abuse across the system.** Generally, one can observe a pattern of increasing responsibilities as focal point or coordinator for work related to protection from sexual exploitation and abuse that have been entrusted to the ethics functions within the United Nations system, but mostly without additional funding commensurate with the task at hand (e.g. at FAO, UNESCO, UNIDO, WHO, WMO and UNAIDS). Despite resource limitations, some Ethics Offices (those of UNICEF, UNRWA and WFP) have managed to conduct a variety of new and creative initiatives related to protection from sexual exploitation and abuse, such as integrating and adapting awareness-raising material on sexual harassment and sexual exploitation and abuse into various other learning modules and events or serving on sexual misconduct task forces or various similar, but still broader, policymaking committees with an anti-harassment and anti-discrimination mandate. For further details, see annex II.

¹⁵⁷ See CEB/2019/HLCM/17/Add.1.

¹⁵⁸ See, for example, CEB/2019/3 and CEB/2019/HLCM/17.

¹⁵⁹ JIU/REP/2020/1, para. 307.

272. **Ethics functions in a supporting role to other entities in charge of protection from sexual exploitation and abuse.** In the larger organizations of the system, there are dedicated entities that deal with protection from sexual exploitation and abuse, and the ethics functions support these entities instead of leading the relevant initiatives. Similar to the United Nations Ethics Office, the UNDP Ethics Office does not maintain primary responsibility for protection from sexual exploitation and abuse. However, it is an integral and indeed critical member of the UNDP Executive Level Task Force on the Prevention of Sexual Harassment and Sexual Exploitation and Abuse, established in 2018, which, inter alia, also piloted new respectful workplace initiatives. The situation is similar in UNICEF, UNFPA and UNOPS.

273. **The picture varies regarding ethics responsibilities for protection from sexual exploitation and abuse at IAEA and many of the specialized agencies.** Along with other stakeholders, the IAEA ethics function has some responsibility for protection from sexual exploitation and abuse. In UNIDO, as from June 2021, the head of ethics is the organization's focal point for protection from sexual exploitation and abuse. No lead or focal point role regarding protection from sexual exploitation and abuse had been entrusted to the ILO Ethics Officer at the time of the present review. However, the ILO Ethics Office has a role in promoting awareness and observance of ethical standards of conduct, which contributes to the prevention of sexual exploitation and abuse. The situation is similar in IMO and ITU. WIPO is the exception, given that its ethics function is not involved in any activity related to protection from sexual exploitation and abuse.

274. **The reinigorated efforts in protection from sexual exploitation and abuse have added de facto a new responsibility to the ethics function.** On the basis of the credo that conducting staff screening and training, raising public awareness, and conducting risk assessments are the three fundamental elements of an effective preventive approach to sexual exploitation and abuse, it is clear that the ethics functions are major players and partners in this task and should therefore be involved in all these efforts both at the system and organization levels.

275. **Any relevant responsibilities related to protection from sexual exploitation and abuse need to be included formally in the terms of reference of the ethics function.** However, the present review's findings indicate that, as yet, the ethics function's contribution to protection from sexual exploitation and abuse has neither been recognized nor formalized as a separate responsibility of the ethics function in all organizations reviewed. The fact that so many organizations' ethics functions reported being charged recently with responsibilities related to protection from sexual exploitation and abuse, but without any additional resources provided to them, raises questions about how effectively these additional responsibilities can be implemented.

276. Taking into account the particularities, size and mission of each organization and the arrangements for protection from sexual exploitation and abuse currently in place, such as the existence of a dedicated coordinator or focal point for protection from sexual exploitation and abuse, **the Inspector suggests that the organizations concerned ensure that their ethics functions' terms of reference and mandates detail the extent of their responsibilities related to protection from sexual exploitation and abuse and provide them with the necessary resources.** To avoid any potential conflict of interest with the responsibility of Ethics Offices for reviewing whistle-blower complaints, Ethics Offices should not have a mandate for receiving complaints of sexual exploitation and abuse or sexual harassment. For those organizations with dedicated entities working on protection from sexual exploitation and abuse, their terms of reference should specify the interface between the ethics function and that entity.

2. New ethics responsibilities emerging from contemporary phenomena and needs

277. A majority of organizations stated that their respective ethics functions had not yet been formally charged with additional responsibilities emerging from contemporary developments and trends, such as organizational integrity, workplace culture and ethical climate. However, in the past few years, some Ethics Offices, in particular the UNDP Ethics Office, have been called upon to participate in a number of new initiatives within their organization where their input, insight and expertise was viewed as adding value.

Examples include efforts against racism and discrimination, enterprise risk management, gender equality, anti-fraud measures, and data privacy. The UNOPS ethics function took the lead in cross-departmental initiatives to combat racism and collaborated with the human resources function to assess workplace culture and its impact on ethical conduct. These activities, however, have not led to changes in the mandate of the ethics function.

278. **New tasks given to the ethics functions of UNAIDS, WHO and UNRWA.** The ethics functions of UNAIDS and WHO have been entrusted with a new responsibility, namely the management of the corporate integrity hotline. The ethics function of UNRWA has an added responsibility through its mediator role with respect to informal conflict resolution in the organization. In the view of the Inspector, a careful choice has to be made when adding new responsibilities to the ethics functions' mandate to avoid any negative impact on its independence. In particular, this concerns taking up matters that are core management responsibilities.

3. Compliance

279. The mandate of the ethics function is preventive and proactive by nature. In many private sector entities, ethics and compliance are combined in one office. The question is whether it would be reasonable to add compliance as a responsibility of the ethics function of the United Nations system organizations, and what this additional responsibility would entail. The ethics functions, as formulators and implementers of the organizations' ethics policies, are responsible for providing advice and support to management but are also responsible for monitoring and reporting on the organizations' compliance with these ethics policies. In this sense, compliance may be considered to be another responsibility of the ethics function, as an important service by which senior management may be informed on the extent to which the ethics policies are being implemented and applied consistently throughout the organization.

V. Commitment to the ethics function

A. Commitment of executive heads

Box 8: JIU 2010 and 2020 standards:

- (a) Right of the head of ethics function to participate in all senior management meetings is enshrined in writing by the executive head.
- (b) Executive head holds an annual “town hall” meeting with the staff, including a specific agenda item on ethics.
- (c) Executive head files a financial disclosure statement with the ethics office.
- (d) Ethics office review and verification of the executive head’s financial disclosure statement.
- (e) Voluntary public disclosure of executive head’s financial disclosure statement.

280. **The “tone at the top”.** One decade has passed since the first JIU review of the ethics function. Since then, there have been scandals involving some top-level United Nations system officials, while new global social movements have meanwhile emerged on the international stage. For this reason, and in view of the potential implications these factors may have on the work and reputation of the United Nations, the ethical health of the United Nations system organizations remains more than ever a pertinent topic and concern at the heart of the relevant debates.

281. **All efforts to improve ethical standards stand and fall with the executive head’s commitment.** Given that the behaviour of the individuals elected or appointed to steer organizations of the United Nations system strongly influences the ethical culture at the organizational level, the authors of the 2010 JIU report suggested that the executive heads demonstrate a strong personal commitment to the ethics function.¹⁶⁰ More precisely, they set out a list of obligations that the executive heads should meet as a minimum standard. This comprises what is covered by the five JIU standards in box 8 above.

282. **Good degree of compliance with all five obligations within the United Nations Secretariat, its funds and programmes and the other bodies and entities.** Most entities concerned have implemented JIU standards (a) to (d) above. Many of them also comply with JIU standard e) on voluntary public disclosure of the executive head’s financial disclosure statement, except UNCTAD, UNDP, UNICEF and UN-Women.¹⁶¹

283. **A mixed picture emerges within the specialized agencies and IAEA.** IAEA, ICAO, ILO, IMO, ITU, UNIDO, UPU, WHO and WIPO responded that they had at least partially met two obligations (standards (a) and (b)), while two other agencies (UNESCO and UNWTO) have still not done so. As concerns the practice of voluntary public disclosure of financial disclosure statements by executive heads (JIU standard (e)), none of the specialized agencies nor IAEA have provided data, which indicates that this is still not done in these organizations. Concerning the two obligations corresponding to the JIU standards (c) and (d), the specialized agencies and IAEA are in fact doing well; all of the former, except WHO, have implemented these obligations. For further details, see annex X.

284. The following paragraphs discuss in more detail the main obligations of the executive heads with regard to the handling of ethical issues and the current agency practices in relation to them.

¹⁶⁰ JIU/REP/2010/3, para. 77.

¹⁶¹ Ibid., box 7 and paras. 79, 81 and 84.

1. JIU standard (a): participation of the ethics head in the senior management group

285. **Only a half-hearted application of this standard since 2010.** The 2010 JIU standard suggested that the head of the ethics function should be allowed to participate fully in all meetings of the senior management group of each United Nations system organization, with a view to ensuring that management decisions did not have a negative impact on the integrity and credibility of the organization. Many of the organizations reviewed have either not applied this standard at all or have applied it inconsistently, partially and selectively. So far, none of them have created an instrument stipulating such participation explicitly.

286. **A minority of ethics heads are already permitted to attend senior management meetings.** Over the past decade, the executive heads of the United Nations system organizations have mostly disregarded the advice of JIU that providing “a seat at the table” for the head of the ethics function would send a strong signal of their appreciation of the ethics function and its importance in the hierarchy of the organization, while maintaining its operational independence. The review of the related 2010 standard showed that the lacuna is mainly with the specialized agencies, while in the United Nations Secretariat, its funds and programmes and UNAIDS, the heads of ethics can participate in senior management meetings, although mostly in an observer capacity. On the basis of the findings of the present review, **the Inspector recalls the importance of the 2010 standard and encourages the executive heads who have not yet done so to implement recommendation 14 contained in the 2010 JIU report on ethics¹⁶² as soon as possible by creating the legal basis for the participation of heads of ethics in the senior management group meetings.**

2. JIU standard (b): executive head outreach is mainly through “town hall” meetings and similar means

287. **Annual “town hall” meetings including ethics topics were already recommended in 2010.** The authors of the 2010 JIU report found that, although some executive heads had included ethics-related issues along with other issues in meetings held to address the staff at large, this needed to be done more systematically.¹⁶³ Having concluded that holding an annual “town hall” meeting with a specific agenda item on ethics would constitute a powerful and cost-effective way for executive heads to get the ethics message across to all the staff of their respective United Nations system organization, while at the same time demonstrating their personal commitment to the function, the authors of that report therefore included it as a JIU standard and recommended this practice as a basic obligation of the heads of the ethics function.¹⁶⁴

288. **Most, but not all, organizations have introduced this practice by now.** To date, the executive heads of most United Nations system organizations – except for IMO, UNESCO and UNWTO – hold “town hall” meetings in which they may refer to ethics directly or indirectly and include ethics-related issues. In some organizations, such meetings take place more than once per year, and in some cases, they may even be convoked as ad hoc meetings and focus exclusively on ethical questions. Following the start of the COVID-19 pandemic and the related protective measures taken by the organizations, “town hall” meetings are still convened, but virtually, so that executive heads now engage with their staff online.

289. **The Inspector recalls recommendation 15 contained in the 2010 JIU report on ethics, in which the authors of that report recommended that the executive heads should include a specific agenda item on ethics when holding their annual “town hall” meetings, and requests that those executive heads who have not yet done so implement this recommendation at the earliest as an effective means of dialogue on ethical topics.**

¹⁶² JIU/REP/2010/3.

¹⁶³ Ibid., para. 80 and annex XIII.

¹⁶⁴ Ibid., recommendation 15.

3. JIU standards (c), (d) and (e): financial disclosure

290. **Need for executive heads to set a personal example.** The authors of the 2010 JIU ethics report had suggested that the executive heads not only set up a robust financial disclosure programme but also take the lead and set a personal example in that area by ensuring that no distinction was made in that regard between them and any other staff members required to file financial disclosure statements. Furthermore, the authors stressed that the executive heads should be scrupulous in meeting all programme requirements by filing their own statements with the Ethics Office, which should also review the statements and verify their content. The authors of the report therefore included both the filing of a regular financial disclosure statement and its voluntary publication among the suggested JIU standards and obligations of the executive heads and issued a relevant recommendation.

291. **The Inspector reiterates recommendation 16 contained in the 2010 JIU ethics report and proposes that the legislative bodies of the organizations concerned take action at the earliest and direct their respective executive heads to file a financial disclosure statement, which should be reviewed in the same manner as for all other staff members and which should voluntarily be made public in accordance with this recommendation.** Moreover, the Inspector fully concurs with the Secretary-General in his encouragement of senior officials to make their financial disclosures public.

4. Allegations against the executive head

292. **Executive heads may act with impunity in the absence of effective formal procedures for the investigation of complaints of misconduct on their part.** In the 2010 JIU review, it was found that several widely publicized high-profile cases of abuse of authority or other wrongdoings by executive heads of the system had shown that, in the absence of effective internal mechanisms to investigate allegations of wrongdoing against executive heads, they could and did sometimes act with impunity.¹⁶⁵ At the time, it was widely acknowledged that such a situation constituted an internal oversight lacuna and a major concern for the organizations involved that needed to be urgently addressed.¹⁶⁶

293. In view of the above, the 2010 JIU report therefore contained a recommendation for an internal mechanism to be established that would set out the modalities for investigating or undertaking reviews of allegations brought against the executive head of the organization, including reporting the outcome of the investigation or review directly to the respective legislative body.¹⁶⁷

294. **As at 2020, this issue was still largely unresolved in many organizations.** The 2018 JIU review of whistle-blower policies and practices, as well as the 2020 JIU review of the investigation function, re-examined the internal mechanisms for investigating allegations of wrongdoing against executive heads of the United Nations system organizations, in particular with regard to potential conflicts of interest. The 2020 JIU review of the investigation function found that the procedures established in that respect were satisfactory in the funds and programmes, while in most other organizations, in particular the specialized agencies, it was less than satisfactory,¹⁶⁸ given that most of them had at best only elements of a procedure in place for dealing with allegations against their executive head. The author of the 2020 JIU report therefore stated that the lacuna required the development of appropriate formal procedures to cover the whole process, to be adopted by legislative bodies by the end of 2021.

295. **Ethics functions should not conduct investigations.** The 2020 JIU review concluded that a responsibility of the ethics function for investigations in a few organizations (ICAO,¹⁶⁹ ITU and UNWTO¹⁷⁰) was anomalous and should be discontinued.

¹⁶⁵ JIU/REP/2010/3, para. 85.

¹⁶⁶ *Ibid.*, para. 86.

¹⁶⁷ *Ibid.*, recommendation 17.

¹⁶⁸ JIU/REP/2018/4. See also JIU/REP/2020/1, para. 209; JIU/REP/2020/1, para. 222; and JIU/REP/2020/1, para. 224 (informal recommendation).

¹⁶⁹ In ICAO, the ethics function's mandate for investigations was discontinued in June 2020.

It stated that typically, investigations and related activities were part of the mandate of the internal oversight function, notably because that function was bound by a recognized professional framework where independent decisions were made in line with professional standards and were subject to quality assurance and review processes, and where the respective authorities and reporting lines to senior management and the legislative bodies were clear and well established to safeguard the independence of the function.¹⁷¹

296. On the basis of the findings of the 2020 JIU review of the investigation function, **the Inspector reminds governing bodies and executive heads of the organizations concerned of the need to consolidate all investigation activities, except those that are related to the review of complaints of retaliation under the whistle-blower protection policies, in the internal oversight entities of their organizations, and to discontinue the mandate of their Ethics Offices for all other investigations. This includes any responsibility for the investigation of complaints of alleged misconduct made against executive heads. At the same time, she reiterates recommendation 7 contained in that review,¹⁷² addressed to the legislative bodies of United Nations system organizations concerning the need to develop and adopt appropriate formal procedures for the investigation of complaints of misconduct by executive heads and to adopt appropriate policies.**

B. Ethics as a shared responsibility of Member States and executive heads

297. **The role of executive heads in ethics is as important as that of the legislative bodies.** The present review confirmed the executive heads' crucial role as the main protagonists in setting the "tone at the top" across the system and reaffirmed their contribution to the evolution of the ethics functions over the past decade. Thus, the Inspector reiterates the conclusion of the authors of the 2010 JIU report, in which they placed the executive heads' relevant accountability on an equal footing with the power and authority of Member States over the ethics function and its resources.¹⁷³ The discussions held in the context of the present review showed that the level and the quality of the ethical standards and culture of an organization were closely related to the position they held on the agenda of the organization's leadership. Unless the ethics function is strongly supported at the most senior level, ethics cannot be integrated into or evolve positively in an organization's culture.

298. **Member States have a crucial role in ensuring that the ethics function is adequately equipped to fulfil its role properly.** In the light of all the above, and as stated in the 2010 JIU report, the evolution of the ethics function is thus clearly a shared responsibility of Member States and executive heads and does not rest exclusively with the latter. In addition to the moral support obviously required from the leadership of an organization, an ethics function also requires adequate and sufficient support and resources to fulfil its mandate and achieve its objectives. No ethics function can operate efficiently and effectively in implementing the suggested JIU standards and recommendations for shaping the ethical culture of an organization without the adequate backup, guidance and resources provided by the Member States governing the organization.

¹⁷⁰ UNWTO has no internal oversight function. The 2020 JIU report on the investigation function therefore suggested concluding a memorandum of understanding with another United Nations system organization for investigations and discontinuing the mandate of the UNWTO Ethics Officer for investigations.

¹⁷¹ JIU/REP/2020/1, para. 123.

¹⁷² *Ibid.*, recommendation 7.

¹⁷³ JIU/REP/2010/3, para. 87.

VI. Opportunities for more inter-agency cooperation and coherence

A. Cooperation as an avenue for enhanced coherence

299. **Inter-agency cooperation is crucial for a strong and independent ethics function.** The authors of JIU reviews have acknowledged over the years that, in view of differences in the United Nations system organizations' mandates, operations, and organizational and governance structures, there is merit in fostering coherence and harmonization of norms, standards and practices on a system-wide basis, especially with respect to certain functions. The present review revealed that strengthening inter-agency cooperation and promoting exchange among organizations was indeed crucial for achieving an equally independent and professional ethics function in all organizations.

300. **Important gaps and shortcomings nonetheless remain.** While most ethics functions of the United Nations system have integrated inter-agency cooperation into their workplan as part of their regular activities and acknowledge its importance, there are still gaps and shortcomings in mainstreaming such cooperation. Until this acknowledgement becomes universal, an adequate degree of coherence in ethics across the system cannot be achieved.

1. Initiatives for creating an inter-agency cooperation framework: the membership of the Ethics Panel of the United Nations

301. **The United Nations Ethics Committee established in 2007 was the forerunner of the Ethics Panel of the United Nations.** The framework for the first cooperation forum on ethics was set out in 2007 by two bulletins of the Secretary-General that assigned to the predecessor of the Ethics Panel – the United Nations Ethics Committee – the task of creating a unified set of ethical standards and policies for the Secretariat and the separately administered organs and programmes, following the establishment of their respective ethics functions. The membership of the Panel to date consists of the heads of the ethics functions of the United Nations Secretariat and seven separately administered organs and programmes.¹⁷⁴ The Director of the Ethics Office of the United Nations chairs the Panel, while the other heads rotate in the role of the Panel's Alternate Chair every year.

302. While the Panel's primary purpose and role remains the development of unified standards and policies for constituent entities, it also reviews the drafts of their annual reports. This "ex-ante" review – as opposed to an "ex-post" review of the final report once submitted – also constitutes a major contribution to coordination. Furthermore, the Ethics Panel of the United Nations is also consulted on complex cases with system-wide implications. However, the restriction of this forum to cooperation only among funds and programmes and the non-inclusion of the specialized agencies and IAEA has left a cooperation vacuum at the United Nations system level, which was already brought up more than a decade ago in the 2010 JIU review on ethics.

303. **Past JIU recommendations for the Ethics Panel of the United Nations to cover the whole United Nations system.** Considering that the work of the Panel – the then so-called Committee – should benefit the entire system, and therefore mindful of the need to include all United Nations system organizations, in the 2010 JIU report the Inspectors recommended that executive heads of United Nations system organizations who had not already done so should expedite the process of seeking membership for their respective organizations in the United Nations Ethics Panel – then the Ethics Committee.¹⁷⁵ Moreover, the authors of the 2017 report on conflicts of interest addressed a similar informal recommendation to the Panel members, asking them to expand membership to the United

¹⁷⁴ See the composition and functions of the Panel set out in ST/SGB/2007/11 and ST/SGB/2007/11/Amend.1. The eight members are the United Nations Secretariat, UNDP, UNFPA, UNHCR, UNICEF, UNOPS, UNRWA and WFP. UN-Women and UNAIDS are not members.

¹⁷⁵ JIU/REP/2010/3, recommendation 9.

Nations specialized agencies so as to create a broader forum for collaboration and exchange within the United Nations system.¹⁷⁶

304. **The JIU has rechecked the feasibility of these recommendations and considers them to be outdated.** Since neither of these recommendations had yet been implemented, during the present review the Inspector seized the opportunity to make inquiries about their current perceived relevance and feasibility. On the one hand, the members of the Panel appreciate the present flexible format and small size of its current membership, which permits a frequent and fertile dialogue. Their monthly meetings with only eight participants allow them to build a relationship of mutual trust. On the other hand, they consider the new ethics CEB affinity group to be a system-wide cooperation arrangement that may be useful in filling the identified gap.

305. **Ethics policy discussions within the Ethics Panel of the United Nations.** With respect to standardizing policies, consideration of ethics-related JIU recommendations takes place at the Panel level. The Panel members review the JIU recommendations collectively and discuss their implementation, including required actions to be taken and updates of policies to be made in their respective organizations.

306. **Role of the Ethics Panel of the United Nations in enhancing data format consistency and presentation.** The Panel also explores ways to enhance coherence and consistency when presenting data and reporting on activities of the Ethics Offices in their annual reports and therefore reviews the annual ethics reports of its members. Overall, the cooperation includes consultations about how best to communicate guidance to staff on new ethics policies and procedures or about harmonizing training courses. Some members regularly share with the Ethics Panel of the United Nations awareness-raising and programmatic materials developed by their Ethics Offices, as well as topical ethics information from private and public sector sources.

307. **Mutual “standing in” of Ethics Panel of the United Nations members for temporarily vacant head of ethics posts.** Another useful area of cooperation is extending assistance to members of the Ethics Panel of the United Nations when their respective posts of the head of the function are vacant. Under a recent arrangement, the head of an Ethics Office that is a member of the Panel is permitted to provide temporary ethics services to the staff of another organization that is also a member of the Panel, pending the appointment of a new Ethics Officer. This demonstrates the good collaboration already existing within the Panel and, in the view of the Inspector, is a good practice to be adopted more broadly.

308. **Ethics Panel of the United Nations as an appeals instance in cases of non-determination of retaliation.** Last but not least, the Panel has a very important duty as the final adjudicator in the review of cases that have not been determined prima facie retaliations by the heads of the respective ethics functions that are members of the Panel. This means that the Chair of the Panel or, in cases that involve the Director of the United Nations Ethics Office, the Alternate Chair, serves as a mechanism for appeals against the non-determination of retaliation cases for the Secretariat and the seven funds and programmes that are members of the Panel. The only gap found by JIU in 2018 in this regard was that specific standard operating procedures related to the Ethics Panel of the United Nations for Alternate Chair reviews were still missing in the United Nations funds and programmes to ensure consistency, uniformity and transparency in the appeals process. JIU therefore made a relevant informal recommendation in its 2018 report on whistleblower protection policies.¹⁷⁷ However, when compared with the specialized agencies, the funds and programmes are still in a better position, given that the Panel already ensures an external and independent mechanism for appeals against non-determination of retaliation cases, which remains an as yet unimplemented recommendation for the organizations not covered by the Panel.¹⁷⁸

¹⁷⁶ JIU/REP/2017/9, para. 90.

¹⁷⁷ JIU/REP/2018/4, paras. 87 and 88.

¹⁷⁸ Ibid., recommendation 2.

2. Initiatives for creating a broader international cooperation framework: the membership of the Ethics Network of Multilateral Organizations

309. **Annual Ethics Network of Multilateral Organizations conferences have been held since 2010.** In 2010, in support of the Secretary-General's efforts to promote system-wide collaboration on ethics-related issues within the United Nations system, the United Nations system organizations, along with the World Bank Group and the International Monetary Fund, initiated the first conference of the United Nations Ethics Network, later renamed the Ethics Network of Multilateral Organizations. Since then, the conference has been held on an annual basis and hosted by a different member organization each year. Due to the COVID-19-related travel restrictions and safety precautions, the event was held online in 2020 and 2021.

310. **Role and membership of the Ethics Network of Multilateral Organizations.** The Ethics Network of Multilateral Organizations is the leading international professional ethics network since, in addition to the officials responsible for the ethics functions of its founding members, it also brings together professionals in the field of ethics from all those international organizations that fulfil the Network's membership requirements.¹⁷⁹ Over the years, its membership has expanded to include all those organizations that have consultative and collaborative arrangements with the United Nations system. Within just one decade, it has thus grown to such an extent that it currently brings together over 100 senior Ethics Officers from more than 40 multilateral institutions.

311. **A platform for best practice sharing.** The annual meeting of the Ethics Network of Multilateral Organizations provides a platform for open exchange, where its members share best practices and discuss issues of common concern related to institutional ethics. More specifically, its mission statement proclaims that it provides a forum for members to exchange information and experience and collaborate on issues of common interest and general applicability to their ethics functions, for the purpose of broadening the knowledge base of its members, enhancing the professional capacity of the ethics functions and promoting standards of practice and core responsibilities for the ethics function among member organizations.

312. Until recently, the Ethics Network of Multilateral Organizations had been the only forum where the heads of the ethics functions of the United Nations specialized agencies could exchange views with their peers from the funds and programmes that were members of the Ethics Panel of the United Nations. Thus, whenever the Secretary-General sporadically intervened with messages at some of the openings of the Ethics Network of Multilateral Organizations conferences, he recognized the Network's critical role and the benefit that the United Nations as a whole could draw from its initiatives.

313. However, JIU notes the paradox that the only cooperation forum on ethics that has been bringing together all United Nations system organizations for the past 10 years has by now become an informal professional network that reaches out far beyond the system. Against this background, there have been some efforts aimed at closer cooperation between the United Nations system organizations within this setting, such as holding separate meetings of the Geneva-based members of the Ethics Network of Multilateral Organizations locally, in addition to the Network's annual meetings.

¹⁷⁹ In accordance with the working methods of the Ethics Network of Multilateral Organizations, membership in the Network is institutional and is open to multilateral intergovernmental organizations, including but not limited to organizations that are members of the United Nations system family and related organizations, international and regional financial institutions, as well as intergovernmental organizations holding consultative status or maintaining an institutional relationship with the United Nations.

B. Leveraging coherence through the United Nations System Chief Executives Board for Coordination - affiliated group of ethics professionals

314. **Subgroups of affiliated internal oversight professionals are already a regular feature.** Earlier JIU reviews showed that, gradually over the years, all the integrity-related professionals of the United Nations system organizations, namely, officials discharging the internal oversight functions (audit, evaluation and investigation), had also formed subgroups of affiliated professionals within the existing international networks of their professions.¹⁸⁰ Following this example, the representatives of the ethics functions of the United Nations system organizations have recently convened a subgroup of affiliated professionals in conjunction with the Ethics Network of Multilateral Organizations meeting, based on their organizations' CEB membership.

315. **The ethics CEB affinity group is still in its infancy.** At the time of the present review, this newly formed CEB-affiliated group of ethics professionals was still in its formative stage. From the interviews, it transpired that opinions about the group among the heads of ethics functions were divided, given the existing segregation and division of the United Nations system organizations in Ethics Panel members and non-Panel members.

316. **A necessary sacrifice of time in the interests of system-wide coherence.** Although it is an extra burden for the heads of the ethics functions of the United Nations Secretariat and funds and programmes – who already have a well-working cooperation and meeting format in place – to also meet with their peers from the United Nations specialized agencies and other entities in the context of the annual meeting of the Ethics Network of Multilateral Organizations, in the view of the Inspector this burden is a necessary sacrifice in the best interests of the system. This newly created CEB affinity group of ethics professionals is of great potential importance for creating more coherence across the entire United Nations system and is thus expected to fill an important identified gap in this respect.

317. **Ethics functions to benefit from the experience gained in other similar subgroups.** Relevant JIU reviews have found that these affiliations of professionals, such as the Representatives of Internal Audit Services of the United Nations Organizations or the United Nations Representatives of Investigative Services, act as catalysts for inter-agency cooperation, system-wide information-sharing and benchmarking. **The Inspector therefore suggests that the heads of the ethics functions of United Nations system organizations apply lessons learned and emulate good practices from the other professional oversight affiliations with regard to proper set-up and smooth functioning.**

¹⁸⁰ The Representatives of Internal Audit Services of the United Nations Organizations for auditors, the United Nations Evaluation Group for evaluators, and the United Nations Representatives of Investigative Services for investigators.

VII. New demands and challenges

A. Organizational and institutional integrity

318. **Integrity is at the heart of economic and social well-being.** Using the analogy of the political science credo that integrity is one of the key pillars of political, economic and social structures and is thus essential to the economic and social well-being and prosperity of individuals and societies as a whole,¹⁸¹ the good functioning of the United Nations system organizations also relies on the integrity of the system and its staff. Thus, integrity is the spearhead in the system's fight against fraud and corruption.

319. **Integrity is increasingly viewed as part and parcel of the overall organizational culture.** In recent years, the focus of integrity has shifted "from ad hoc integrity policies to a context dependent, behavioural, risk-based approach with an emphasis on cultivating a culture of integrity across the whole of society".¹⁸² This is also true for the United Nations system, whose stakeholders have increasingly come to view integrity in the actions of the organizations as an organic component of the culture of the entire organization and not only as an important character trait and behaviour of its individual staff members and partners.

320. **The United Nations system is also following this trend.** This is the reason why the United Nations system organizations, supported by their ethics functions, have also shifted their focus and started to look for and apply in their work conceptions that go beyond defining institutional integrity only in terms of the integrity of their staff members as individuals and the sum of the overall individual integrity assessments.

321. **"Institutional integrity" is thus the new watchword.** On the basis of the contemporary conception of public integrity, the institutional integrity of the United Nations system also refers to each and every organization's "consistent alignment of, and adherence to, shared ethical values, principles and norms for upholding and prioritising the public interest over private interests in the public sector".¹⁸³

B. Challenges and new demands that need to be addressed by the ethics function

322. **Building an organizational culture of ethics is a colossal task.** The Inspector considers it to be obvious that the ethics function cannot and should not be left alone to face the current challenges and new demands on its own. Creating and nurturing an organizational culture of ethics and integrity is an enormous challenge, requiring buy-in from all stakeholders, management and staff as well as Member States and donors. Moreover, addressing organizational integrity issues, including reputational risks, organizational conflicts of interest and process integrity, requires a detailed knowledge of the governance structure and decision-making processes. Therefore, the most appropriate strategy for achieving all this should be carefully studied, designed and prepared from many angles, with the ethics function leading and steering the effort. The infrastructure of the organizations should thus reflect the integrated nature of ethics regarding collaboration and consultation with other relevant functions, while also appreciating the expertise emanating from the ethics function.

323. **The top leadership has to set the tone.** Setting the tone from the top is pivotal in shaping organizational integrity and culture. Given the time that it takes for an organizational culture to be built, and in view of the continuous transition of leaders – executive heads and senior management – it has been proven to be even more challenging to achieve continuous progress. The organizational leadership is a precious partner of the ethics function, as it has the power to impose and confirm the function's role as an indispensable, respected and equal team player within the organization.

¹⁸¹ OECD Recommendations of the Council on Public Integrity.

¹⁸² Ibid.

¹⁸³ Ibid.

324. **The policy- and standard-setting mandate of the ethics function needs to be clarified.** The development and adoption of effective ethics-related policies (such as on the protection from retaliation, prevention of conflicts of interest, etc.) reinforces the upholding of ethical standards and provides the ethics function with a proper set of tools for fulfilling its mission and mandate. However, as outlined above in chapter II, the mandates of most ethics functions do not specify the extent and exact modalities of the involvement of the ethics function in policies and standard-setting.

325. **Expectations regarding the commitment of the workforce may be unrealistically high.** With regard to individual integrity, ethics functions have observed that, while the highest ethical standards are equally expected from all international civil servants irrespective of their type of contract and duration of appointment, in practice the organizations do not treat all the members of their workforce equally. They demand the same level of commitment and engagement from all their employees, while in practice many of them are non-staff and as such enjoy neither job security nor a range of staff entitlements. This may therefore expose the organization to ethics-related risks.

326. **New ethical dilemmas from widespread teleworking.** The COVID-19 pandemic and the new flexible working arrangements and operational methods widely used as protective and preventive measures against the pandemic have brought with them new ethical dilemmas and questions that require analysis from an ethical viewpoint.

327. **Increasing resort to artificial intelligence brings with it as yet unresolved accountability issues.** The use of artificial intelligence and the potential mixing up of private and office equipment to cope with the demands of the job bring up unprecedented situations and accountability issues both at the policy and programme levels, along with replacing traditional delivery modes of service. The numerous ethical implications across the system have, however, not yet been studied and codified. In particular, the use of artificial intelligence is still clearly falling short of appropriate ethical benchmarks.

328. **Risks of widespread use of social media.** The rapid evolution in social media poses significant risks and makes it hard to distinguish what is permissible for international civil servants from what is not. As stated by the Institute of Business Ethics, in a space where the boundaries between public, private and corporate issues are increasingly blurred, responsible organizations need to focus ever more on incorporating their values into the use of social media.¹⁸⁴

329. **Public-private partnerships and new sources of funding.** The decrease in traditional government and donor funding has profound ethical implications as well, since it is increasingly forcing organizations to look for funding from and partner with a variety of private sector entities. Such partnerships have ethical implications and expose both the staff and the overall organizational integrity to new types of risks, such as regarding the neutrality of the parties involved, the soundness of the value proposition, and possible favouritism or conflicts of interest. The ethics functions will have an important role to play in steering organizations through such changes, in particular to mitigate and manage the resulting ethical risks.

330. **An integration of ethical risks into the overall enterprise risk management framework is necessary.** Although many organizations are currently not conducting specialized ethical risk assessments, those organizations that do (such as UNDP) consider ethical risks to be part of the entity-level risk assessment. For the United Nations Secretariat, a number of ethical risks are included in its risk catalogue, such as ethical behaviour, sexual exploitation and abuse, and sexual harassment, and are considered at the entity-level during their risk assessment. The Inspector considers the inclusion of ethical risks in the organizational-wide enterprise risk management framework to be of high importance. Doing so would allow the organizations to identify those areas exposed to higher ethical risks and thus to prioritize the management and monitoring of these risks.

¹⁸⁴ Institute of Business Ethics, "The Ethical Challenges and Opportunities of Social Media Use", available at www.ibe.org.uk/resource/the-ethical-challenges-and-opportunities-of-social-media-use.html.

VIII. Concluding remarks and lessons to be learned

331. **A wealth of publicly available “best practice” material.** When researching how ethical issues are being dealt with and regulated today in the context of the daily work of both public and private sector entities, what is gradually emerging as new “best practices” in the field, and which newly emerging issues need to be addressed or at least rebalanced in their relative importance by ethics professionals worldwide (such as the question of fairness and equal treatment at work, the sustainability of business operations and their “environmental footprint”, or the prevention of sexual or any other forms of harassment), a wealth of relevant material is publicly available. Increasing transparency can be observed in reporting about ethics within large organizations, such as the World Bank, the European Union or OECD, as can the sophistication of the related advocacy, communication and training efforts by their respective ethics functions.

332. **The increasing transparency of the function.** Following recent trends in other fields that have been decisively transformed by the advances of computer and Internet technology, the ethics function likewise has had to respond and adapt to all these transformations, advances and new demands on it, even if the resistance to these changes in certain organizations may have been high. Most large organizations now disclose a good deal more about their own audit and oversight activities to their external stakeholders and even to the general public. In the same vein, there is also more and more internal detail being made public on the activities of the ethics function.

333. **What can the United Nations system learn from the approaches to ethics in other public or private settings?** Despite important differences in entities’ respective organizational and work environments and the related expectations, there is a clear trend towards an increasing professionalization and globalization of the ethics function. The United Nations system organizations should therefore observe the trends in ethics outside its orbit and be prepared to learn from other protagonists and to adopt novel approaches that have proved their worth elsewhere.

334. **Observed shortcomings outside the United Nations system.** The present review found a wide discrepancy between the organizational set-up, mandate and level of independence of the ethics functions of entities outside the United Nations system. Therefore, it cannot be said that the private sector or the multilateral financial institutions per se are already further ahead in the development of their ethics functions. The independence of the function is still generally insufficiently assured outside the United Nations system. The tendency for certain ethics function arrangements to focus more on ensuring minimum compliance with the law and keeping the organizations “out of trouble” rather than trying to implement a real “culture of ethics” is thus perhaps understandable in the context of the pressures they have to face, but at the same time it tends to limit their potential value as best practice examples for the United Nations system.

335. **Areas of potential improvements for the United Nations system organizations.** The Inspector considers that United Nations system organizations stand most to gain in terms of improving their ethics function by adopting the following best practices: (a) considering ethics as a core and key function in its own right, thus establishing a stand-alone Ethics Office with a direct reporting line to the executive head; (b) guaranteeing the function’s independence by establishing term limits and post-employment restrictions for fully qualified and experienced professional heads of ethics with direct access to the governing body as well as to the audit and oversight committee; (c) committing sufficient human and financial resources to the function so as to enable it to fulfil its mandate fully and effectively, also in practice; and (d) launching an ambitious programme of ethics-related training that is closely linked to demonstrating how indispensable ethical behaviour at all times is for the accomplishment of the organization’s overall mission, purpose and objectives.

Annex I

Establishment of the ethics function

	Organization	Establishment of the ethics function	Legislative or governing body decision	Internal administrative instruction	Dedicated internal ethics function
United Nations Secretariat; its departments and offices* *As described in ST/SGB/2015/3	United Nations	Yes 1 January 2006	Yes Resolution 60/1 Resolution 60/254	Yes ST/SGB/2005/22 ST/SGB/2007/11 ST/SGB/2007/11/Amend. 1	Yes United Nations Ethics Office
	UNCTAD	See United Nations	See United Nations	See United Nations	See United Nations
	UNEP	See United Nations	See United Nations	See United Nations	See United Nations
	UN-Habitat	See United Nations	See United Nations	See United Nations	See United Nations
	UNODC	See United Nations	See United Nations	See United Nations	See United Nations
Funds and programmes	UNDP	Yes 1 December 2007	Yes Executive Board decision 2008/37	Yes ST/SGB/2007/11	Yes UNDP Ethics Office
	UNFPA	Yes January 2008	Yes Executive Board decision 2008/37 Executive Board decision 2010/17	Yes ST/SGB/2007/11	Yes UNFPA Ethics Office
	UNHCR	Yes June 2008	Yes Executive Committee decision III.C (A/AC.96/1063)	Yes ST/SGB/2007/11 Inter-Office Memorandum No. 40/2008 Field Office Memorandum No. 042/2008	Yes UNHCR Ethics Office
	UNICEF	Yes December 2007	Yes Executive Board decision 2008/2 Executive Board decision 2009/8 Executive Board decision 2014/12 Executive Board decision 2010/18	Yes ST/SGB/2007/11	Yes UNICEF Ethics Office
	UNOPS	Yes January 2009	Yes Executive Board decision 2010/17	Yes ST/SGB/2007/11 OLLG.2018.08: Compliance OD.PCG.2017.01	Yes 2009–2018: UNOPS Ethics Office Since 2019: UNOPS Ethics and Compliance Office
	UNRWA	Yes Ethics Officer position 2008 Ethics Office September 2009	No	Yes OD 30, 1. October 2020 ST/SGB/2007/11	Yes UNRWA Ethics Office Until 2020 attached to the Department of

	Organization	Establishment of the ethics function	Legislative or governing body decision	Internal administrative instruction	Dedicated internal ethics function
					Internal Oversight Services
	UN-Women	No Ethics services provided by the United Nations Ethics Office	No	Yes Based on an exchange of letters between UN-Women and the United Nations Ethics Office, including a memo dated 11 and 18 May 2011 ST/SGB/2007/11	No
	WFP	Yes 31 January 2008	Yes Executive Board decision 2007/EB.2/4	Yes ED2008/002 ST/SGB/2007/11	Yes WFP Ethics Office
Other United Nations bodies or entities	ITC	See United Nations	See United Nations	See United Nations	See United Nations
	UNAIDS	Yes 2009 UNAIDS/PCB (44)/19.22 (31 October 2019) on the establishment of a dedicated ethics function	No	Yes Executive Director circular (10 October 2010) Memorandum of the Executive Director on the Ethics Function at UNAIDS (26 May 2020)	Yes 2009–2014: Office of Organizational Performance and Ethics and later as the Office of Ethics and Change Management 2014–2020: Senior Ethics Officer in the Office of the Deputy Executive Director, Management and External Relations Since May 2020: UNAIDS Ethics Office
Specialized agencies and IAEA	FAO	Yes December 2009 Originally created as a double function comprising ethics and ombudsman Since 2020 separated into two independent functions	Yes Resolution 1/2008 Resolution 3/2009 CL 161/4 (Council Decision April 2019)	Yes Director-General's bulletin No. 2009/39 of 7 December 2009	Yes December 2009: Establishment of the Ethics Office 2014: Creation of the position of Ombudsman/Ethics Officer under the Legal Office for administrative purposes 2019: Decision to separate the two functions Since 2020 a dedicated ethics function FAO Ethics Office
	IAEA	Yes May 2018	Yes GC (61)/4	Ethics Policy and Charter for the IAEA Ethics Function AM.XI/2 (1 April 2019)	Yes IAEA Ethics Function
	ICAO	Yes 4 November 2011	Yes Council Decision 193/6	Yes ICAO Service Code Doc 7350/9 (November 2011)	Yes ICAO Ethics Office

	Organization	Establishment of the ethics function	Legislative or governing body decision	Internal administrative instruction	Dedicated internal ethics function
	ILO	Yes April 2006	Yes dec-GB.298/8/3 dec-GB.304/8/3	Yes 11 November 2019 IGDS No. 76 (v. 2)	No ^a Dual function until December 2021, entrusted to a Senior-Specialist on Equality and Non-discrimination in the Gender, Equality and Diversity Branch, who acted as Ethics Officer on part-time basis (25 per cent)
	IMO	Yes February 2014 Internal Oversight and Ethics Office 2012	No	Yes Established by the Secretary-General through approval of the terms of reference of the IMO Ethics function	No Dual function with Internal Oversight Office, entrusted to Head of the Internal Oversight and Ethics Office (20 per cent) Internal Oversight and Ethics Office
	ITU	Yes December 2009	Yes Resolution 1308 Approved by Council (C09/121, para. 3.21)	Yes Service Order No.11/02 (22 February 2011)	Yes Shared function with WMO (80 per cent ITU, 20 per cent WMO)
	UNESCO	Yes October 2009	Yes Resolutions 34 C/2.2; 34 C/5.7; and 34C/66.3 176 EX/Dec.61	Yes DG/NOTE/09/56 (9 October 2009)	Yes UNESCO Ethics Office
	UNIDO	Yes March 2010 following the promulgation of the Code of Ethical Conduct	No	Yes DGB/2020/10 (28 October 2020)	Yes Office of Ethics and Accountability
	UNWTO	Yes 2013	Yes Executive Council Decision CE/DEC/12 (XCIV) October 2012	Yes By a decision of the Secretary-General, which was acknowledged by the governing body in decision EC/DEC/15 (CVIII) of May 2018, p. 31. Document CE/108/DEC; CE/DEC/15(CVIII)	No (a) 2013–2016 to a UNOPS consultant (b) 2017–2018 provided by a retired UNWTO official in Chile (c) since May 2018 dual function, entrusted to the officer in charge of the Ethics, Culture and Social Responsibility Department (10 per cent)
	UPU	Yes 2009	Yes CA C 3 2009.1-Doc 17 CA C 2 2014.1-Doc 12a	No	No 2009 by Council of Administration created as dual function with the legal adviser Since 2011 UPU ethics function shared with ITU and WMO Since 2014, ethics function outsourced to

^a In June 2021, the ILO governing body approved the creation of a full-time position of Ethics Officer under the programme budget 2022–2023.

	Organization	Establishment of the ethics function	Legislative or governing body decision	Internal administrative instruction	Dedicated internal ethics function
					an external service provider from the private sector for a non-renewable 3-year contract following a formal tendering process. The financial disclosure programme has been outsourced to a different external service provider from the private sector since 2010
	WHO	Yes January 2014 As the Ethics Unit in the Office of Compliance, Risk Management and Ethics with a dedicated unit on ethics	No	Yes WHO communication to all staff of the establishment of the Office of Compliance, Risk Management and Ethics as part of the WHO reform (2013–2014)	Yes As a dedicated unit in the Office of Compliance, Risk Management and Ethics
	WIPO	Yes Established in 2010 as part of the comprehensive Ethics and Integrity System under the WIPO strategic realignment programme	No	Yes Office Instruction No. 25/2010, WIPO Ethics Office (9 June 2010)	Yes WIPO Ethics Office
	WMO	Yes 2009	No	Yes	Yes Until 2014 the ethics function was shared with ITU and UPU Since 2017 the ethics function is shared with ITU (80 per cent ITU, 20 per cent WMO) WMO Ethics Office

Annex II

Responsibilities of the ethics function

	Organization	Main responsibilities of the ethics function	Subjects covered	Organization-specific code of ethics in addition to the ICSC standards of conduct
United Nations Secretariat; its departments and offices* *As described in ST/SGB/2015/3	United Nations	(a) Providing confidential advice and guidance to staff on ethical issues, including administering an ethics helpline (b) Administering the financial disclosure programme (c) Administering the policy on protection against retaliation for the responsibilities assigned to the Ethics Office (d) Developing standards, training and education on ethical issues, in coordination with the Office of Human Resources and other offices, and conducting ethics-related outreach (e) Supporting ethics standard-setting and promoting policy coherence within the Secretariat and among the Organization's separately administered organs and programmes (f) Chairing the Ethics Panel of the United Nations and participating in the Ethics Network of Multilateral Organizations (g) Such other functions as the Secretary-General considers appropriate: - Ensuring United Nations system coherence and harmonization - Administering the Secretary-General's voluntary disclosure initiative - Carrying out pre-appointment reviews of senior personnel - Conducting due diligence of all contributions to the trust fund in support of the Office of the President of the General Assembly - Providing independent advice to the Procurement Division on corporate compliance programmes for the reinstatement of vendors - Reviewing and resolving conflicts of interest of key management personnel arising from related-party transactions under the International Public Sector Accounting Standards	While the advisory function and the financial disclosure programme apply primarily to staff of the United Nations Secretariat, the policy on protection against retaliation applies to staff and non-staff categories (such as individual consultants and contractors, United Nations Volunteers and interns) Consultants are also covered under ST/SGB/2019/8.	Yes ST/SGB/2002/9 ST/SGB/2003/13 ST/SGB/2016/9 ST/SGB/2017/2/Rev.1 ST/AI/2017/1 Code of Conduct to Prevent Harassment, Including Sexual Harassment at United Nations System Events ST/SGB/2018/1 ST/SGB/2019/8 Conduct in United Nations Field Missions Code of Personal Conduct for Blue Helmets Code of Conduct for United Nations Volunteers Code of Ethics for the President of the General Assembly
	UNCTAD	See United Nations	See United Nations	See United Nations
	UNEP	See United Nations	See United Nations	See United Nations
	UN-Habitat	See United Nations	See United Nations	See United Nations
	UNODC	See United Nations	See United Nations	See United Nations

	Organization	Main responsibilities of the ethics function	Subjects covered	Organization-specific code of ethics in addition to the ICSC standards of conduct
Funds and programmes	UNDP	(a) Standard-setting and policy support; consult on policy development (b) Ethics training, awareness-raising, and outreach (c) Confidential advice and guidance to staff, non-staff and management on ethics issues and ethics-related policies (d) Administering the UNDP financial disclosure programme (e) Protection of staff against retaliation and promote whistleblowing (f) Apprise the organization and senior management of ethics-related risks (g) Regular active engagement with the Ethics Panel of the United Nations and the Ethics Network of Multilateral Organizations	All staff and non-staff, service contractors, United Nations Volunteers, individual contractors, interns and Junior Professional Officers	Yes UNDP Code of Ethics (October 2017), updated in June 2020 ST/SGB/2016/9
	UNFPA	(a) Providing confidential advice and guidance (b) Administering the financial disclosure programme (c) Taking responsibility for activities assigned to the Ethics Office under the policy for the protection against retaliation (d) Developing standards, training and education on ethics issues, and conducting ethics outreach, in coordination with relevant units of UNFPA and with the Ethics Panel of the United Nations, to ensure that there is a uniform and consistent application of ethics-related issues in the United Nations system (e) Providing guidance to management to ensure that the organization's rules, policies, procedures and practices reinforce and promote the highest standards of ethics and integrity required by the Charter of the United Nations and other applicable staff rules and regulations	All categories of personnel are required to adhere to staff rules, regulations and standards of conduct. The policy on protection from retaliation applies to all categories of personnel	No ST/SGB/2016/9
	UNHCR	(a) Ethics advice and guidance (b) Protection against retaliation (c) Administering the SpeakUp! Helpline (d) Outreach, training, and education (e) Code of conduct dialogue sessions (f) United Nations Financial Disclosure Programme (g) Standard-setting and policy support (h) Protection from sexual exploitation and abuse (until 2019) (i) Coordination with the Ethics Panel of the United Nations and other ethics committees (j) United Nations system coherence and harmonization	In addition to UNHCR staff members, affiliate workforce members are also covered	Yes UNHCR Code of Conduct (June 2004) ST/SGB/2016/9
	UNICEF	(a) Confidential advice and guidance to staff and management on ethical issues (b) Training, education, and outreach (c) Standard-setting and policy support (d) Conflict of Interest and financial disclosure programme (e) Protection of staff against retaliation (f) Participation in the Ethics Panel of the United Nations and the Ethics Network of Multilateral Organizations (contribution to harmonize approaches to ethics issues within the United Nations system)	All staff and non-staff, consultants, individual contractors, stand-by personnel, United Nations Volunteers and interns	No ST/SGB/2016/9
	UNOPS	(a) Developing standards, training and education on ethics issues (b) Providing guidance to management to ensure UNOPS rules promote integrity	All staff and non-staff, individual contractors retained under individual contractor	No ST/SGB/2016/9

	Organization	Main responsibilities of the ethics function	Subjects covered	Organization-specific code of ethics in addition to the ICSC standards of conduct
		standards (c) Providing confidential advice and guidance to personnel on ethical issues (d) Raising awareness on ethical standards and expected behaviour (e) Managing UNOPS protection against retaliation policy (f) Administering UNOPS financial disclosure programme (g) Participating in the Ethics Panel of the United Nations and the Ethics Network of Multilateral Organizations (h) Compliance (Development of a new compliance programme)	agreements, and other individuals retained under a UNOPS-specific contractual modality such as internship agreements and volunteer agreements	
	UNRWA	(a) Developing standards, training and education on ethical issues (b) Providing advice and support to management to reinforce and promote the standards of integrity (c) Providing confidential advice to staff on ethical issues (d) Serving as a focal point for raising staff awareness on ethical standards and expected behaviour (e) Serving as a focal point for the United Nations Financial Disclosure Programme (f) Administering the area staff declaration of interest programme (g) Undertaking the responsibilities of Agency-wide coordinator under UNRWA policies for preventing and responding to prohibited conduct and sexual exploitation and abuse (h) Participating in the Ethics Panel of the United Nations and the Ethics Network of Multilateral Organizations	All UNRWA personnel, including staff, United Nations Volunteers, international and locally engaged interns and volunteers, experts-on-loan, individual service providers engaged pursuant to CPD/1 on the contracting of individual service providers, and daily paid workers engaged pursuant to GSC 05/2010 on the hiring of daily paid workers	Yes Core Values and Guiding Principles ST/SGB/2016/9
	UN-Women	See United Nations Ethics Office	All UN-Women staff and personnel, such as service contract holders, consultants, individual contractors, persons engaged on a reimbursable loan agreement or on a non-reimbursable loan agreement, United Nations Volunteers, fellows and interns	ST/SGB/2016/9 ST/SGB/2018/1
	WFP	(a) Advice and guidance (b) Annual conflicts of interest and financial disclosure programme (c) Protection against retaliation – whistle-blower protection policy (d) Standard setting and policy advocacy (e) Training, education and outreach (f) Protection from sexual exploitation and abuse (g) United Nations coherence: the Ethics Panel of the United Nations, the Ethics Network of Multilateral Organizations and Rome-based agencies	All WFP staff and categories of employees regardless contract type and duration	Yes WFP Code of Conduct (October 2014)
Other United Nations bodies or entities	ITC	See United Nations	See United Nations	See United Nations
	UNAIDS	(a) Provide advice to both UNAIDS management and staff members related to ethical issues (b) Formulate, review and disseminate ethic related policies (c) Help managers to develop skills and capacities to deal with ethical matters	All staff and personnel, such as interns, temporary advisers, special service agreement holders, agreement for performance of work holders and consultants	Yes UNAIDS Secretariat Ethics Guide (April 2015)

	Organization	Main responsibilities of the ethics function	Subjects covered	Organization-specific code of ethics in addition to the ICSC standards of conduct
		(d) Raise staff awareness of expected ethical standards and behaviours, including development of training programmes on ethics and targeted outreach (e) Undertake the responsibilities assigned to the Ethics Office under the policy to protect against retaliation (f) Develop and implement the UNAIDS declaration of interest programme (g) Serve as focal point for sexual exploitation and abuse (h) Liaise with the United Nations system ethics network and related external organizations		
Specialized agencies and IAEA	FAO	(a) Advice and guidance (b) Financial disclosure programme (d) Ethics training (e) Communication and outreach (f) Standard setting and policy advocacy (g) Whistle-blower protection	All categories of staff and non-staff	Yes Code of Ethical Conduct (under preparation at the time of the present review)
	IAEA	(a) Prevention, outreach, and training (b) Strengthening of the ethics framework (c) Provision of advice to staff members and other personnel, as well as to management, on ethics issues (d) Administration of the protection against retaliation provisions under the Agency's Whistle-blower Policy (e) Administration of the Agency's financial and conflict of interest disclosure programme (f) Participation in the Ethics Network of Multilateral Organizations	All staff and non-staff such as consultants, certain types of cost-free experts, technical cooperation experts and interns. The Ethics function may also provide advice regarding contractors' affiliates	No
	ICAO	(a) Providing confidential ethics advice and guidance to all staff members and protecting all confidential information received from staff and other sources (b) Providing advice to the Secretary-General and the Council on policies and procedures related to ethics issues (c) Administering the ICAO policy for the protection of staff against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations (d) Prevention and outreach through the development and implementation of mandatory ethics training programmes (initial and refresher) and internal communication, including contribution to ICAO's website on ethics function (e) Developing, implementing and administering the ICAO financial disclosure programme	All staff and non-staff personnel of ICAO, including but not limited to gratis personnel, consultants, experts, interns and individuals working for ICAO under a contractual relationship	Yes ICAO Framework on Ethics (9 July 2020)
	ILO	(a) Ethics advice (b) Awareness-raising and training (c) Policy development (d) Protection from retaliation (e) Domestic Workers employed by ILO staff (f) Participation in the Ethics Network of Multilateral Organizations	Restricted to staff only	Yes Principles of Conduct for Staff of the ILO 2009

	Organization	Main responsibilities of the ethics function	Subjects covered	Organization-specific code of ethics in addition to the ICSC standards of conduct
		N.B.: The financial disclosure programme is administered by the Financial Comptroller		
	IMO	(a) Administering the financial disclosure programme (b) Developing standards, training and educational materials on ethics issues (c) Providing confidential advice and guidance to staff on ethical issues (d) Undertaking the responsibilities assigned to the ethics function under the policy for the protection against retaliation (e) Providing guidance to the management to ensure that rules, policies, procedures and practices reinforce and promote the standards of integrity (f) Participating in relevant inter-agency forums	All staff and temporary staff, personnel and employees of non-IMO entities or individuals who have entered into a cooperative arrangement with IMO (including interns, consultants and contractors), and experts on mission.	Yes Code of Ethics (21 April 2016)
	ITU	(a) Promoting an environment of ethical awareness: - reporting, administering and monitoring the helpline for reporting misconduct - providing ethics-related materials and information and administering the Ethics Office external web pages - disseminating awareness-raising materials - anti-fraud training session for all staff - online ethics training - online anti-fraud training - induction session and oath-taking ceremony for newly recruited staff (b) Enhancing the legal and administrative framework, including protection of staff against retaliation (c) Advice and guidance to staff (d) Administering the financial disclosure process (e) Receiving and reviewing complains of misconduct (f) United Nations system coherence and harmonization such as participation in the Ethics Network of Multilateral Organizations (g) Collaboration with internal stake holders and at inter-agency level to promote a workplace free of harassment or abuse	All ITU personnel	Yes Code of Ethics for ITU Personnel (22 February 2011)
	UNESCO	(a) Provide confidential ethics advice to staff and management (b) Review and handle requests for informal resolution of harassment cases, under the anti-harassment policy (c) Provide advice and guidance on workplace conflict (d) Review requests for protection under the whistle-blower protection policy (e) Manage the financial disclosure system (f) Advise on issues of conflicts of interest and manage the implementation of the gift policy (g) Draft ethics related policies and support internal stakeholders in the development of policies and agreements to ensure that these engender the Organization's core ethical values (h) Acts as focal point for protection from sexual abuse and exploitation (i) Deliver ethics training and anti-harassment workshops	All employees (staff, non-staff, interns, consultants, service contract holders, volunteers etc.). Matters can also be raised by entities or individuals external to UNESCO if referring to the conduct of UNESCO employees	No
	UNIDO	(a) Review, development and implementation of ethics policies, procedures, and	All UNIDO personnel	Yes

	Organization	Main responsibilities of the ethics function	Subjects covered	Organization-specific code of ethics in addition to the ICSC standards of conduct
		<p>practices</p> <p>(b) Provide expert advisory services on policies, procedures and best practices</p> <p>(c) Assist in the implementation of organizational accountability framework</p> <p>(d) Strengthen and raise awareness of personnel through training, information and other means</p> <p>(e) Provide confidential advice and guidance on ethical issues to personnel</p> <p>(f) Prepare confidential reports for management on systemic ethical issues</p> <p>(g) Manage the policy on financial disclosure and declaration of interests</p> <p>(h) Undertake the responsibilities assigned to the Ethics Office under the policy on protection against retaliation</p> <p>(i) Receive complains or reports of alleged violations of the Code of Ethical Conduct and refer them for investigation to Office of Evaluation and Internal Oversight, if appropriate</p> <p>(j) Assist the managing director of Corporate Management and Operations on policies on ethics or accountability</p> <p>(k) Monitor new developments and system-wide best practices in respect of ethics and compliance programmes</p> <p>(l) Discharge additional functions and responsibilities assigned to the office</p>		Code of Ethical Conduct (1 March 2010)
	UNWTO	<p>(a) Development and dissemination of ethical standards</p> <p>(b) Development and implementation of mandatory ethics training</p> <p>(c) Provision of confidential ethics advice and guidance to all personnel of the organization</p> <p>(d) Administering the organizations policy for the protection of staff against retaliation</p> <p>(e) Administering the organizations financial disclosure programme</p> <p>(f) Receiving complaints of unethical conduct including harassment and advising on whether there appears to be a prima facie case thereof, and suggesting to management the best approach for handling the case</p> <p>(g) Using the ethics hotline to receive not just reports on ethical issues but all reports or complaints of misconduct, with appropriate referral</p> <p>(h) Assisting with mediating between staff if requested by the Secretary-General</p> <p>(i) Assisting in the identification of suitable investigators where cases necessitate in an investigation</p> <p>(j) Conduct an initial consideration of complaints concerning allegations of misconduct against the executive head with a view to recommending actions as appropriate</p> <p>(k) Participation in the Ethics Network of Multilateral Organizations</p>	All UNWTO personnel, including service contract holders, experts, officials on loan, interns and special advisors	No
	UPU	<p>(a) Review, feedback, and development of relevant administrative instructions</p> <p>(b) Develop standards, training and awareness-raising campaigns on ethics, with HR and other offices</p> <p>(b) Providing staff training sessions on the subject of ethics</p> <p>(c) Awareness-raising campaigns in the area of ethics</p>	Staff and non-staff	Yes Code of Conduct (2007), currently under review

	Organization	Main responsibilities of the ethics function	Subjects covered	Organization-specific code of ethics in addition to the ICSC standards of conduct
		(d) Advice and guidance to the UPU management so that rules, internal regulations, procedures and practices reinforce and promote integrity (e) Development and management of incident response system (whistle-blowing) (f) Response and verification of reported incidents (g) Provide staff with confidential advice and guidance on matters of ethics (h) Preparation of annual activity report N.B.: Financial disclosure programme administered by an external service provider other than the ethics service provider		
	WHO	(a) Ethics standard-setting and policy development and support (b) Advice to management (c) Protection from sexual exploitation and abuse (d) Education and outreach (e) Implementing mandatory training on ethics (f) Providing advice and guidance on ethics-related matters to staff (g) Administering the WHO policy on whistle-blowing and protection against retaliation (h) Managing the integrity hotline and receiving through it reports of alleged misconduct (i) Examining and referring for action, as appropriate, the reports received through the integrity hotline (j) Administering the declaration of interest programme for staff members (k) Management of declarations of interest for technical experts and provision of advice on conflicts of interest to external experts or advisers (l) Participation in the Ethics Network of Multilateral Organizations	All WHO workforce, technical experts for declarations of interest	Yes Code of Ethics and Professional Conduct (2016)
	WIPO	(a) Awareness raising and training of staff (b) Providing confidential advice and guidance to staff members and other personnel on ethical issues (c) Standard-setting and policy development (d) Administering the Organization's financial disclosure and declaration of interest policy (e) Undertaking the responsibilities assigned to the Ethics Office under the policy to protect against retaliation (f) Developing standards, training and education on ethics issues and ensuring regular ethics training for all staff members and other personnel (g) System-wide collaboration on ethics related issues within the United Nations such as with the Ethics Network of Multilateral Organizations	Staff and other personnel	Yes Code of Ethics (August 2017)
	WMO	(a) Providing confidential advice and guidance to WMO personnel on ethical issues (b) Offering advice and guidance to WMO management to reinforce and promote ethical standards and compliance with rules policies and procedures (c) Formulating, reviewing and raising awareness as to policies, training and guidance related to ethical issues (d) Carrying out responsibilities assigned to Ethics Officer under the Organization's policy for the protection of staff against retaliation	Restricted to staff	Yes Code of Ethics

	Organization	Main responsibilities of the ethics function	Subjects covered	Organization-specific code of ethics in addition to the ICSC standards of conduct
		(e) Prevention of sexual harassment and protection from sexual exploitation and abuse (f) Prevention and Outreach: focal point for raising staff awareness on ethical standards and expected behaviour (g) Policy and Advocacy: formulating, reviewing, and disseminating policies, standard setting, training, and guidance related to all ethical issues (h) Protection against retaliation (i) Other functions as the Secretary-General considers appropriate (k) Participation in the Ethics Network of Multilateral Organizations N.B.: Financial disclosure programme not administered by Ethics Office		

Annex III

Arrangements regarding the position of the head of the ethics function

Organization	Level of position of head of ethics function	Dedicated full-time post	Professional background in ethics as required qualification	Recruitment of head of ethics function through external vacancy announcement	Participation of staff representative on the selection or appointments board	Involvement of independent audit and oversight committee in selection or recruitment of head of ethics function
United Nations Secretariat ^a	D-2	Yes	Yes	Yes	No Prior to 2015, staff representatives were informally consulted	No
UNDP	D-1	Yes	Yes	Yes	No	Yes
UNFPA	D-1	Yes	Yes	Yes	No	No
UNHCR	D-1	Yes	No	No ^b	No	No
UNICEF	D-1	Yes	Yes	Yes	No	No
UNOPS	D-1	Yes	Yes	Yes	No	No
UNRWA	P-5	Yes	Yes	Yes	No	No
UN-Women	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
WFP	D-1	Yes	Yes	Yes	No	No
UNAIDS	P-5 ^c (planned for 2021)	Yes	Yes	Yes	Yes	- ^d
FAO	P-5	Yes	Yes	Yes	No	No
IAEA	P-5	Yes	Yes	Yes	No	-
ICAO	P-5	Yes	Yes	Yes	No	No
ILO	P-5 ^e	No (dual function) ^f	Yes	Yes	Yes	No

^a Including UNCTAD, UNEP, UN-HABITAT, UNODC and ITC.

^b The latest vacancy announcement for the position of Director of UNHCR Ethics Office in 2020 was only posted on the UNHCR website, and not, as similar positions in other United Nations organizations, widely advertised within the United Nations system and beyond.

^c Currently performed by a director at the D-1 on a temporary basis (former chief of staff) until a head of ethics is recruited (P-5 post).

^d At the time of the present review, UNAIDS, IAEA, IMO, UNWTO and UPU had no independent external audit and oversight committee. The UNAIDS governing body decided in December 2020 to establish an independent oversight committee whose members would be recruited in 2021.

Organization	Level of position of head of ethics function	Dedicated full-time post	Professional background in ethics as required qualification	Recruitment of head of ethics function through external vacancy announcement	Participation of staff representative on the selection or appointments board	Involvement of independent audit and oversight committee in selection or recruitment of head of ethics function
IMO	D-1 ^g	No (dual function)	Yes	Yes	-	-
ITU	P-5	Yes (shared function with WMO)	Yes	Yes	Yes	No
UNESCO	P-5	Yes	Yes	Yes	Yes	No
UNIDO	P-5	Yes	Yes	Yes	Yes	No
UNWTO	P-4 ^h	No (dual function)	No	-	-	-
UPU	Ethics function outsourced to an external service provider from the private sector	No P-5 as internal coordinator for ethics matters (10 per cent)	-	- External provider is identified through an open tendering process	-	-
WHO	D-1 (Director, Office of Compliance, Risk Management and Ethics) P-5 (ethics coordinator)	Yes	Yes	Yes	Yes	No
WIPO	P-5	Yes	Yes	Yes	Yes	Yes
WMO	P-5	No (shared function with ITU)	Yes	Yes	Yes	Yes

^e Until the end of 2021, the ethics function was entrusted to a P-5 Senior Specialist on Equality and Non-discrimination in the Gender, Equality, Diversity and Inclusion Branch, who acted as Ethics Officer on a part-time basis (25 per cent).

^f A full-time position of Ethics Officer has been created and will be filled in 2022.

^g The Ethics function is entrusted to the D-1 Head of the Internal Oversight and Ethics Office, who also acts as Ethics Officer (20 per cent).

^h The Ethics function is entrusted to the P-4 Head of the Ethics and Social Responsibility Programme, who also acts as Ethics Officer (10 per cent).

Annex IV, Part I

Independence of the head of the ethics function (reporting modalities)

	Organization	Direct reporting line of head of ethics function to executive head	Direct reporting line of head of ethics function to governing body (GB)	Annual ethics activity report submitted to executive head	Presentation of annual ethics activity report to GB as report of head of ethics function or executive head	Separate management response presented to GB	Recommendations to management and/or GB made in annual ethics activity report	Access of head of ethics function to GB
United Nations Secretariat; its departments and offices* *As described in ST/SGB/2015/3	United Nations	Yes	No	Yes	Executive head	No	Yes, to the General Assembly	No
	UNCTAD	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	UNEP	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	UN-Habitat	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	UNODC	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
Funds and programmes	UNDP	Yes	Yes	Yes (a) to Ethics Panel of the United Nations (EPUN) ^a for review and (b) to UNDP Administrator for information	Head of the ethics function	Yes	Yes to management	Yes
	UNFPA	Yes	Yes	Yes (a) to EPUN for review and (b) to Executive Director for information	Head of ethics function	Yes	Yes to management	Yes
	UNHCR	Yes	No	Yes (a) to EPUN for review and (b) to High	Annual ethics activity report is not presented to GB	No	Yes to management	No

^a The Ethics Panel of the United Nations is abbreviated to EPUN in this table.

	Organization	Direct reporting line of head of ethics function to executive head	Direct reporting line of head of ethics function to governing body (GB)	Annual ethics activity report submitted to executive head	Presentation of annual ethics activity report to GB as report of head of ethics function or executive head	Separate management response presented to GB	Recommendations to management and/or GB made in annual ethics activity report	Access of head of ethics function to GB
				Commissioner				
	UNICEF	Yes	No	Yes (a) to EPUN for review and (b) to Executive Director for information	Head of the ethics function	Yes	Yes to management	Yes
	UNOPS	Yes	No	Yes (a) to EPUN for review and (b) to Executive Director for information	Head of the ethics function	Yes	Yes to management	Yes
	UNRWA	Yes	No	Yes (a) To EPUN for review, (b) to the Advisory Committee on Internal Oversight for review and advice and (c) to the Commissioner-General for information	Head of the ethics function	Yes	Yes to management	Yes
	UN-Women	No	No	No	No	No	No	No
	WFP	No Since 2019	No	Yes (a) to EPUN for review and (b) to Executive Director for information	Head of the ethics function	No	No	Yes
Other United	ITC	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations

	Organization	Direct reporting line of head of ethics function to executive head	Direct reporting line of head of ethics function to governing body (GB)	Annual ethics activity report submitted to executive head	Presentation of annual ethics activity report to GB as report of head of ethics function or executive head	Separate management response presented to GB	Recommendations to management and/or GB made in annual ethics activity report	Access of head of ethics function to GB
Nations bodies or entities	UNAIDS	No Through the Chief of Staff to the Executive Director	Yes ^b	Yes	Yes ^c	Yes	No	No
Specialized agencies and IAEA	FAO	Yes	No	Yes	Executive head	No	No	Yes
	IAEA	Yes	No	Yes	Executive head, de facto presented by the head of the ethics function	No	No	Yes
	ICAO	Yes	Yes	Yes	Executive head, de facto presented by the head of the ethics function	No	Yes to management and/or GB	Yes
	ILO	Yes	No	Yes	No, annual report is not presented to GB	No	No	No
	IMO	Yes	No	Yes	Executive head	No	No	No
	ITU	Yes	No	Yes	Executive head	No	No	Yes
	UNESCO	Yes	No	Yes	Executive head, de facto presented by the head of the ethics function	No, Executive head can provide comments under a separate annex	Yes to management	No
	UNIDO	No	No	Yes	No, annual report is not presented to GB	No	No	No

^b Starting in 2021.

^c Until 2020, the annual report of the UNAIDS Ethics Office was part of the report titled “Update on Strategic Human Resources Management Issues” presented to the Programme Coordinating Board. As from 2021, the annual report of the ethics function is presented as a separate and dedicated document to the Programme Coordinating Board.

	Organization	Direct reporting line of head of ethics function to executive head	Direct reporting line of head of ethics function to governing body (GB)	Annual ethics activity report submitted to executive head	Presentation of annual ethics activity report to GB as report of head of ethics function or executive head	Separate management response presented to GB	Recommendations to management and/or GB made in annual ethics activity report	Access of head of ethics function to GB
	UNWTO	Yes	No	Yes	No ^d	No	No	No
	UPU	Yes	No	Yes	Executive head, de facto presented by external ethics service provider	No	No	No
	WHO	Yes ^e	Yes	Yes	Executive head	No	No	No
	WIPO	Yes	No	Yes	Executive head	No	Yes to management and/or GB	Yes
	WMO	Yes	No	Yes	Head of the ethics function	No	Yes to GB	No

^d The annual report of the UNWTO Ethics Officer is issued as an annex to the human resources report presented to the UNWTO Executive Council.

^e Director of the Office of Compliance, Risk Management and Ethics reports directly to the executive head and the governing body, and attends governing body meetings when the annual ethics activity report is presented.

Annex IV, Part II

Independence of the head of the ethics function (contractual status)

	Organization	Appointment		Dismissal or removal		Term limits	Probationary period	Number of contracts	Post-employment restrictions
		By executive head	Subject to consultation with and/or approval of audit and oversight committee	By executive head	Subject to consultation with and/or approval of audit and oversight committee	Subject to term limits	In years	Number of contracts issued during one term	Restricted from subsequent employment in other functions of the organization
United Nations Secretariat; its departments and offices* *As described in ST/SGB/2015/3	United Nations	Yes	No	Yes	No	No	No	.. ^a	No
	UNCTAD	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	UNEP	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	UN-Habitat	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	UNODC	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
Funds and programmes	UNDP	Yes	Yes	Yes	Yes	Yes 5 years Renewable once for 5 years	Yes 1 year, as for all staff since 2021	Initial contract 2 years (including 1-year probationary period) with extension of 3 years (2 + 3 years)	Yes
	UNFPA	Yes	No	Yes	No	Yes 5 years Renewable once for up to 5 years	No	Several consecutive 1 + 2 + 2 years	Yes
	UNHCR	Yes	No	Yes	No	No ^b	No	.. ^c	No

^a The head of the United Nations Ethics Office is currently holding a continuing appointment.

	Organization	Appointment		Dismissal or removal		Term limits	Probationary period	Number of contracts	Post-employment restrictions
		By executive head	Subject to consultation with and/or approval of audit and oversight committee	By executive head	Subject to consultation with and/or approval of audit and oversight committee	Subject to term limits	In years	Number of contracts issued during one term	Restricted from subsequent employment in other functions of the organization
	UNICEF	Yes	No	Yes	Yes	Yes 5 years Renewable once for up to 5 years	No	One full term	Yes
	UNOPS	Yes	No	Yes	No	No	No	Initial contract 1 year Renewable subject to funds availability and satisfactory performance	No
	UNRWA	Yes	No	Yes	No	Yes 6 years Non-renewable	Yes 1 year	Several consecutive after the probationary period (1 + 2 + 3 years)	Yes
	UN-Women	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	WFP	Yes	No	Yes	No	Yes 4 years Renewable once for 4 years	Yes 1 year	One full-term, after the probationary period (1 + 3 years)	Yes
Other United Nations bodies or entities	ITC	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	UNAIDS	Yes	^d	Yes	-	Yes 5 years Renewable once for	..	..	Yes

^b Limited to 5 years on the basis of UNHCR regulations on the standard assignment length for positions at headquarters.

^c The head of the UNHCR Ethics Office is holding a continuing appointment.

^d UNAIDS, IAEA, IMO, UNWTO and UPU have no independent external audit and oversight committee. The UNAIDS governing body decided in December 2020 to establish an independent oversight committee and select its members in 2021.

	Organization	Appointment		Dismissal or removal		Term limits	Probationary period	Number of contracts	Post-employment restrictions
		By executive head	Subject to consultation with and/or approval of audit and oversight committee	By executive head	Subject to consultation with and/or approval of audit and oversight committee	Subject to term limits	In years	Number of contracts issued during one term	Restricted from subsequent employment in other functions of the organization
						2 years			
Specialized agencies and IAEA	FAO	Yes	No ^e	Yes	No	Yes 7 years Non-renewable	Yes 1 year	Several consecutive after probationary period (1 + 2 + 4 years)	Yes
	IAEA	Yes	-	Yes	-	Yes 3 years Renewable twice for 2 years each ^f	Yes 1 year	One full-term, after probationary period	Yes
	ICAO	Yes	Yes	Yes	Yes	Yes 7 years Non-renewable	Yes 1 year	One full-term, after probationary period	Yes
	ILO	Yes	No	Yes	No	No	Yes 24 months	Extension of contract after probationary period subject to satisfactory conduct and performance	No
	IMO	Yes	-	Yes	-	No	..	-	No
	ITU	Yes	No	Yes	No	No	Yes 1 year	..	No
	UNESCO	Yes	No	Yes	No	Yes 4 years Non-renewable	Yes 1 year	One full-term, after probationary period	Yes
	UNIDO	Yes	No	Yes	No	No	Yes, 1 year	..	No

^e The terms of reference of the Committee will be reviewed to include these considerations.

^f Based on the relevant agency staff rule on the maximum tour of service.

	Organization	Appointment		Dismissal or removal		Term limits	Probationary period	Number of contracts	Post-employment restrictions
		By executive head	Subject to consultation with and/or approval of audit and oversight committee	By executive head	Subject to consultation with and/or approval of audit and oversight committee	Subject to term limits	In years	Number of contracts issued during one term	Restricted from subsequent employment in other functions of the organization
	UNWTO	Yes	-	Yes	-	No	-	-	No
	UPU	Yes Following the open tender process	-	Yes	-	Yes ^g 3 years Non-renewable	-	-	-
	WHO	Yes ^h	No	Yes	No	No	..	-	No
	WIPO	Yes	Yes	Yes	Yes	Yes 4 years Renewable once for 4 years	Yes 1 year	One full-term, after probationary period	Yes
	WMO	Yes	No	Yes	No	See ITU	See ITU	See ITU	See ITU

^g The ethics function is outsourced to a service provider from the private sector.

^h Information refers to the Director of the Office of Compliance, Risk Management and Ethics.

Annex V

Role of audit and oversight committees vis-à-vis the ethics function

	Organization	Organization has an audit and oversight committee	Audit and oversight committee assists or advises the governing body	Ethics is included in the mandate or terms of reference of the audit and oversight committee	Audit and oversight committee reviews the ethics function and its activities	Audit and oversight committee reviews the budget and staffing requirements of the ethics function	Audit and oversight committee reviews the overall performance of the ethics function	Involvement in selection or recruitment and dismissal or removal of the head of the ethics function	Audit and oversight committee issues formal recommendations on ethics
United Nations Secretariat; its departments and offices* *As described in ST/SGB/2015/3	United Nations	Yes	Yes	No	Yes (partially)	No	No	No	Yes
	UNCTAD	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	UNEP	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	UN-Habitat	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	UNODC	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
Funds and programmes	UNDP	Yes	No	Yes	Yes	Yes	Yes	Yes	No
	UNFPA	Yes	No	Yes	Yes	Yes	No	No	No
	UNHCR	Yes	Yes	Yes ^a	No	No	No	No	No
	UNICEF	Yes	No	Yes	Yes	Yes	Yes	No	Yes
	UNOPS	Yes	No	Yes	Yes	No	No	No	No

^a Although not explicitly contained in its terms of reference, the oversight committee of UNHCR considers ethics to be included under its responsibility for reviewing the effectiveness of the system of accountability. Ethics has therefore been a regular agenda item for that committee.

	Organization	Organization has an audit and oversight committee	Audit and oversight committee assists or advises the governing body	Ethics is included in the mandate or terms of reference of the audit and oversight committee	Audit and oversight committee reviews the ethics function and its activities	Audit and oversight committee reviews the budget and staffing requirements of the ethics function	Audit and oversight committee reviews the overall performance of the ethics function	Involvement in selection or recruitment and dismissal or removal of the head of the ethics function	Audit and oversight committee issues formal recommendations on ethics
	UNRWA	Yes	No	Yes	Yes	No	No	No	No
	UN-Women	Yes	No	Yes	Yes	Yes	Yes	No	No
	WFP	Yes	Yes	Yes	Yes	Yes	Yes	No	No
Other United Nations bodies or entities	ITC	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	UNAIDS	No ^b	-	-	-	-	-	-	-
Specialized agencies and IAEA	FAO	Yes	Yes	Yes	Yes	Yes	No	No	Yes
	IAEA	No	-	-	-	-	-	-	-
	ICAO	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	ILO	Yes	Yes	Yes	Yes	No	No	No	No
	IMO	No	-	-	-	-	-	-	-
	ITU	Yes	Yes	No ^c	No	No	No	No	No
	UNESCO	Yes	No	Yes	Yes	Yes	Yes	No	Yes

^b The UNAIDS governing body decided in December 2020 to establish an independent oversight committee. At the time of the present review, its terms of reference are not available.

^c Revised terms of reference of the ITU Independent Management Advisory Committee were approved by the ITU Council in 2018 and included responsibility for ethics. The revised terms of reference, however, were not presented to the ITU Plenipotentiary Conference in 2018, and therefore no approval took place. The next possibility for approving a revision is at the Plenipotentiary Conference in 2022. Meanwhile, on the basis of a “gentlemen’s agreement”, the Independent Management Advisory Committee continues to cover ethics-related issues.

	Organization	Organization has an audit and oversight committee	Audit and oversight committee assists or advises the governing body	Ethics is included in the mandate or terms of reference of the audit and oversight committee	Audit and oversight committee reviews the ethics function and its activities	Audit and oversight committee reviews the budget and staffing requirements of the ethics function	Audit and oversight committee reviews the overall performance of the ethics function	Involvement in selection or recruitment and dismissal or removal of the head of the ethics function	Audit and oversight committee issues formal recommendations on ethics
	UNIDO	Yes	Yes	No	No	No	No	No	No
	UNWTO	No	-	-	-	-	-	-	-
	UPU	No	-	-	-	-	-	-	-
	WHO	Yes	Yes	No ^d	No	No	No	No	No
	WIPO	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	WMO	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

^d The WHO audit and oversight committee, in agreement with WHO senior leadership, has made ethics a “de facto” item on its regular agenda. A terms of reference revision is under way. It is foreseen that the revision will include responsibility for ethics.

Annex VI

Ethics function: total number of requests for services and advice, personnel trained, and participants in the financial disclosure or declaration of interest programme

	Organization	Total number of matters (requests for services and advice) addressed						Total number of personnel trained			Total number of participants in financial disclosure or declaration of interest programme reviewed		
		2015	2016	2017	2018	2019	2020	2018	2019	2020	2018	2019	2020
United Nations Secretariat; its departments and offices* *As described in ST/SGB/2015/3	United Nations	980 ^a	1 671 ^b	1 490	1 966	2 141	1 681	99 427	124 503	107 999	5 937	6 157	5 904
	UNCTAD	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	UNEP	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	UN-Habitat	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	UNODC	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
Funds and programmes	UNDP	643	836	995	1 067	1 120	1 143	14 998	17 524	18 199	1 394	1 276	1 459
	UNFPA	390	372	443	397	309	430	864	1 338	1 150	515	542	542
	UNHCR^c	About 105	153	191	316	458	420	13 438	About 14 500	13 282	1 716	2 104	2 223
	UNICEF	323	321	634	738	788	555	2 786	9 925	About	2 160	1 613	1 626

^a Requests for services and advice from 1 August 2014 to 31 August 2015.

^b Due to a change in the reporting period, the 2015–2016 period contains the data covering 18 months, from 1 August 2015 to 31 December 2016.

^c Requests for ethics advice only.

	Organization	Total number of matters (requests for services and advice) addressed						Total number of personnel trained			Total number of participants in financial disclosure or declaration of interest programme reviewed		
		2015	2016	2017	2018	2019	2020	2018	2019	2020	2018	2019	2020
										15 000			
	UNOPS	498	621	961	1 055	868	970	411 ^d	432 ^e	1 392	810	851	893
	UNRWA	299	295	316	293	320	286	1 015	780	750	691	829	76 ^f 1 161 ^g
	UN-Women ^h	..	..	..	..	..	..	..	2 072	..	135	154	..
	WFP	252 ^c	343 ^c	1 229	1 830	1 752	1 177	About 14 000	About 17 000	About 18 000	1 830	2 069	2 618
Other United Nations bodies or entities	ITC	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	UNAIDS ^c	97	145	205	234	249	124	662	1 091	About 76 per cent of staff	134	198	467
Specialized agencies and IAEA	FAO ^c	193	218	251	302	209	288	About 6 800	About 3 500	..	410	411	..
	IAEA ^c	..	..	..	92 ⁱ	202	206	986	2 311	..	201	342	669
	ICAO ^c	..	..	85	68	58	63	140	250	746	149	149	156
	ILO ^c	..	22	34	40	36	..	490	928	..	164 ^j	161	..

^d UNOPS indicated the number of personnel that had completed the ethics and integrity mandatory course in 2018. The numbers for other courses are not available.

^e UNOPS indicated the number of personnel that had completed the ethics and integrity mandatory course in 2019. The numbers for other courses are not available.

^f The United Nations Financial Disclosure Programme.

^g Area staff declaration of interest programme.

^h UN-Women is serviced by the United Nations Ethics Office.

ⁱ From May to December 2018.

^j The financial disclosure programme is administered by the ILO treasurer and financial comptroller.

	Organization	Total number of matters (requests for services and advice) addressed						Total number of personnel trained			Total number of participants in financial disclosure or declaration of interest programme reviewed		
		2015	2016	2017	2018	2019	2020	2018	2019	2020	2018	2019	2020
	IMO ^c	..	..	..	13	24	23	37 ^k	19	..	39	44	50
	ITU ^c	..	..	50	.. ^l	26	52	0	82	All staff targeted	107	168	72
	UNESCO	260	262	355	313	354	362	595	571	1 229	407	422	449
	UNIDO ^c	..	..	..	..	18	40	..	566	..	295	498	..
	UNWTO ^c	..	..	..	16	24	15	No training	156	0	15	20	20
	UPU ^c	..	..	..	1	0	2	215	252	..	57 ^m	57	52
	WHO ^c	26	48	About 70	About 110	About 200	About 400	All staff	All staff	95 per cent of personnel	1 452	1 710	4 726 ⁿ
	WIPO ^c	16	36	40	98	55	50	500	470	412	105	105	111
	WMO ^c	..	..	15	15	22	25	..	..	140	43 ^o	47	..

^k Staff only.

^l The post of ITU Ethics Officer was vacant from May 2018 to June 2019.

^m The financial disclosure programme is outsourced to a service provider from the private sector.

ⁿ This figure includes staff members and external experts or advisers.

^o The financial disclosure programme is administered by the WMO Internal Oversight Office.

Annex VII

Ethics office responsibilities: standard-setting and policy support, training, and advice and guidance concerning the application of the 2010 JIU standards

	Organization	(a) Ethics Office takes the lead role in standard-setting and policy support, including but not limited to gifts, honours and decorations, conflict of interest, whistle-blower protection policy and financial disclosure policy	(b) Ethics Office takes the lead role in developing mandatory training programmes (initial and refresher) and workshops for all staff of the organization	(c) Ethics Office develops a website on the ethics function in the organization, which is comprehensive and regularly updated	(d) Ethics Office responds to requests for advice and guidance within specified time frames	(e) Ethics Office maintains records of advice and guidance given	(f) Ethics Office coordinates with other secretariat entities concerned to ensure consistency of advice and guidance provided to staff
United Nations Secretariat; its departments and offices* *As described in ST/SGB/2015/3	United Nations	Yes	Yes	Yes	Yes	Yes	Yes
	UNCTAD	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	UNEP	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	UN-Habitat	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	UNODC	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
Funds and programmes	UNDP	Yes	Yes	Yes	Yes	Yes	Yes
	UNFPA	Yes	Yes	No	Yes	Yes	Yes
	UNHCR	Yes	Yes	No	Yes	Yes	Yes
	UNICEF	Yes	Yes	Yes	Yes	Yes	Yes
	UNOPS	Yes	Yes	Yes	Yes	Yes	Yes
	UNRWA	Yes	Yes	Yes	Yes	Yes	Yes
	UN-Women	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	WFP	Yes	Yes	Yes	Yes	Yes	Yes
Other United Nations	ITC	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations

	Organization	(a) Ethics Office takes the lead role in standard-setting and policy support, including but not limited to gifts, honours and decorations, conflict of interest, whistle-blower protection policy and financial disclosure policy	(b) Ethics Office takes the lead role in developing mandatory training programmes (initial and refresher) and workshops for all staff of the organization	(c) Ethics Office develops a website on the ethics function in the organization, which is comprehensive and regularly updated	(d) Ethics Office responds to requests for advice and guidance within specified time frames	(e) Ethics Office maintains records of advice and guidance given	(f) Ethics Office coordinates with other secretariat entities concerned to ensure consistency of advice and guidance provided to staff
bodies or entities	UNAIDS	Yes	Yes	No	Yes	Yes	Yes
Specialized agencies and IAEA	FAO	Yes	Yes	Yes	Yes	Yes	Yes
	IAEA	Yes	Yes	Yes	Yes	Yes	Yes
	ICAO	Yes	Yes	Yes	Yes	Yes	Yes
	ILO	Yes	No	Yes	Yes	Yes	Yes
	IMO	Yes	Yes	No	Yes	Yes	Yes
	ITU	Yes	Yes	Yes	Yes	Yes	Yes
	UNESCO	Yes	Yes	Yes	Yes	Yes	Yes
	UNIDO	Yes	Yes	Yes	Yes	Yes	Yes
	UNWTO	Yes	Yes	Yes	Yes	Yes	Yes
	UPU	Yes	No	Yes	Yes	Yes	Yes
	WHO	Yes	No ^a	Yes	Yes	Yes	Yes
	WIPO	Yes	Yes	Yes	Yes	Yes	Yes
	WMO	Yes	Yes	No	Yes	Yes	Yes

Note: The 2010 JIU standards are set out in JIU/REP/2010/3.

^a JIU was informed that the development of mandatory training was under way in 2021.

Annex VIII

Ethics office responsibilities under the whistle-blower protection policy concerning the application of the 2010 and 2020 JIU standards

	Organization	(a) Ethics Office receives complaints of alleged retaliation	(b) Complaints are received and reviewed by the Ethics Office under conditions of strict confidentiality	(c) Modalities for receiving complaints of alleged retaliation by the Ethics Office include a hotline and dedicated email address	(d) Ethics Office reviews complaints expeditiously	(e) Ethics Office conducts a preliminary review of alleged retaliation and, if a prima facie case is found, requests a formal investigation	(f) Ethics Office informs the complainant in writing of the outcome of the preliminary review and the investigation	(g) In cases where retaliation is found, Ethics Office informs the executive head	(h) In cases where the complaint of alleged retaliation is found to be frivolous or intentionally false, Ethics Office informs the executive head
United Nations Secretariat; its departments and offices* *As described in ST/SGB/2015/3	United Nations	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
	UNCTAD	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	UNEP	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	UN-Habitat	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	UNODC	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
Funds and programmes	UNDP	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
	UNFPA	Yes	Yes	Yes (partially) No hotline	Yes	Yes	Yes	Yes	No
	UNHCR	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
	UNICEF	Yes	Yes	Yes (partially) No hotline	Yes	Yes	Yes	Yes	No
	UNOPS	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No

	Organization	(a) Ethics Office receives complaints of alleged retaliation	(b) Complaints are received and reviewed by the Ethics Office under conditions of strict confidentiality	(c) Modalities for receiving complaints of alleged retaliation by the Ethics Office include a hotline and dedicated email address	(d) Ethics Office reviews complaints expeditiously	(e) Ethics Office conducts a preliminary review of alleged retaliation and, if a prima facie case is found, requests a formal investigation	(f) Ethics Office informs the complainant in writing of the outcome of the preliminary review and the investigation	(g) In cases where retaliation is found, Ethics Office informs the executive head	(h) In cases where the complaint of alleged retaliation is found to be frivolous or intentionally false, Ethics Office informs the executive head
	UNRWA	No ^a	No	No	No	No	No	No	No
	UN-Women	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	WFP	Yes	Yes	Yes (partially) No hotline	Yes	Yes	Yes	Yes	No
Other United Nations bodies or entities	ITC	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	UNAIDS	Yes	Yes	Yes	Yes	Yes	Yes	No	No
Specialized agencies and IAEA	FAO	Yes	Yes	Yes (partially) No hotline	Yes	Yes	Yes	No	No
	IAEA	Yes	Yes	Yes (partially) No hotline	Yes	Yes	Yes	Yes	No
	ICAO	Yes	Yes	Yes (partially) No hotline	Yes	Yes	Yes	Yes	No
	ILO	Yes	Yes	Yes (partially) No hotline	Yes	Yes	Yes	Yes	No
	IMO	Yes	Yes	Yes (partially) No hotline	Yes	Yes	Yes	Yes	No
	ITU	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
	UNESCO	Yes	Yes	Yes (partially) No hotline	Yes	Yes	Yes	Yes	No
	UNIDO	Yes	Yes	Yes (partially) No hotline	Yes	Yes	Yes	No	No

^a The whistle-blower protection policy is administered by the Department of Internal Oversight Services.

	Organization	(a) Ethics Office receives complaints of alleged retaliation	(b) Complaints are received and reviewed by the Ethics Office under conditions of strict confidentiality	(c) Modalities for receiving complaints of alleged retaliation by the Ethics Office include a hotline and dedicated email address	(d) Ethics Office reviews complaints expeditiously	(e) Ethics Office conducts a preliminary review of alleged retaliation and, if a prima facie case is found, requests a formal investigation	(f) Ethics Office informs the complainant in writing of the outcome of the preliminary review and the investigation	(g) In cases where retaliation is found, Ethics Office informs the executive head	(h) In cases where the complaint of alleged retaliation is found to be frivolous or intentionally false, Ethics Office informs the executive head
	UNWTO	Yes	Yes	Yes (partially) No hotline	Yes	Yes	Yes	Yes	No
	UPU	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
	WHO	Yes	Yes	Yes	Yes	Yes	Yes	No	No
	WIPO	Yes	Yes	Yes (partially) No hotline	Yes	Yes	Yes	Yes	No
	WMO	Yes	Yes	Yes (partially) No hotline	Yes	Yes	Yes	Yes	No

Note: The 2010 JIU standards are set out in JIU/REP/2010/3.

Annex IX

Ethics office responsibilities under the financial disclosure or declaration of interest programme concerning the application of the 2010 and 2020 JIU standards

	Organization	(a) Ethics Office administers the financial disclosure and declaration of interest programmes for all staff concerned other than Ethics Office staff	(b) Ethics Office reviews the financial disclosure and declaration of interest statements and follows up, as required	(c) Ethics Office undertakes a verification process of a random sample of financial disclosure and declaration of interest statements to assess accuracy	(d) Ethics Office staff file their financial disclosure and declaration of interest statements with the executive head	(e) Financial disclosure and declaration of interest statements of Ethics Office staff to be reviewed and verified by the legal office
United Nations Secretariat; its departments and offices* *As described in ST/SGB/2015/3	United Nations	Yes	Yes	Yes	No: with external independent reviewer	No: by external independent reviewer
	UNCTAD	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	UNEP	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	UN-Habitat	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	UNODC	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
Funds and programmes	UNDP	Yes	Yes	Yes	No: head of ethics and his or her staff file with the United Nations Ethics Office (UNEO) ^a	No: head of ethics and his or her staff file with UNEO
	UNFPA	Yes	Yes	Yes	No: with UNEO	No: by UNEO
	UNHCR	See United Nations	See United Nations	See United Nations	No: with UNEO	No: by UNEO
	UNICEF	Yes	Yes	Yes	No: with UNEO	No: by UNEO
	UNOPS	Yes	Yes	No ^b	No: with UNEO	No: by UNEO
	UNRWA	No: international staff with UNEO	No: international staff with UNEO	No: international staff with UNEO	No: with UNEO	No: by UNEO

^a The United Nations Ethics Office is abbreviated to UNEO in this table.

^b Verification was on hold between 2014 and 2020.

	Organization	(a) Ethics Office administers the financial disclosure and declaration of interest programmes for all staff concerned other than Ethics Office staff	(b) Ethics Office reviews the financial disclosure and declaration of interest statements and follows up, as required	(c) Ethics Office undertakes a verification process of a random sample of financial disclosure and declaration of interest statements to assess accuracy	(d) Ethics Office staff file their financial disclosure and declaration of interest statements with the executive head	(e) Financial disclosure and declaration of interest statements of Ethics Office staff to be reviewed and verified by the legal office
		Yes: for local staff ^c	Yes: for local staff	Yes: for local staff		
	UN-Women	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	WFP	Yes	Yes	No	No : head of ethics with UNEO	No : head of ethics by UNEO
Other United Nations bodies or entities	ITC	See United Nations	See United Nations	See United Nations	See United Nations	See United Nations
	UNAIDS	Yes: (declaration of interest) see United Nations for financial disclosure programme	Yes: (declaration of interest) see United Nations for financial disclosure programme	Yes: (declaration of interest) see United Nations for financial disclosure programme	No: with UNEO (financial disclosure programme)	No: by UNEO (financial disclosure programme)
Specialized agencies and IAEA	FAO	Yes	Yes	Yes	No	No: by external service provider
	IAEA	Yes (declaration of interest)	Yes (declaration of interest)	Yes (declaration of interest)	No	No
	ICAO	Yes	Yes	Yes	Yes	No
	ILO	No ^d	No	No	No	No
	IMO	Yes	Yes	No	No	No
	ITU	Yes	Yes	Yes	Yes	No: by Ethics Officer, except for the Ethics Officer's statements submitted to the Secretary-General
	UNESCO	Yes	Yes	No	No: with the Director of Internal Oversight Service	No: by the Director of Internal Oversight Service
	UNIDO	Yes	Yes	No	No: with the Managing Director, Directorate of Corporate Management and Operations	No: by the Managing Director, Directorate of Corporate Management and Operations

^c Area staff declaration of interest programme.

^d Administered by the ILO treasurer and financial comptroller.

	Organization	(a) Ethics Office administers the financial disclosure and declaration of interest programmes for all staff concerned other than Ethics Office staff	(b) Ethics Office reviews the financial disclosure and declaration of interest statements and follows up, as required	(c) Ethics Office undertakes a verification process of a random sample of financial disclosure and declaration of interest statements to assess accuracy	(d) Ethics Office staff file their financial disclosure and declaration of interest statements with the executive head	(e) Financial disclosure and declaration of interest statements of Ethics Office staff to be reviewed and verified by the legal office
	UNWTO	Yes (declaration of interest)	Yes (declaration of interest)	Yes (declaration of interest)	No	No
	UPU	No ^e	No	No	^f	-
	WHO	Yes (declaration of interest)	Yes (declaration of interest)	Yes (declaration of interest)	No: Ethics Office staff use the same online system as any other staff member	No: by the Director of the Office of Compliance, Risk Management and Ethics
	WIPO	Yes	Yes	Yes	No	No
	WMO	No ^g	No	No	No	No

Note: The 2010 JIU standards are set out in JIU/REP/2010/3.

^e The financial disclosure programme is outsourced to a service provider from the private sector that is different from the ethics service provider from the private sector.

^f The ethics function is discharged by an external service provider from the private sector.

^g Administered by the Internal Oversight Office.

Annex X

Obligation of executive heads under the ethics function concerning the application of the 2010 and 2020 JIU standards

	Organization	(a) Right of the head of ethics function to participate in all senior management meetings is enshrined in writing by the executive head	(b) Executive head holds an annual "town hall" meeting with the staff, including a specific agenda item on ethics	(c) Executive head files a financial disclosure statement with the Ethics Office	(d) Ethics Office review and verification of the executive head's financial disclosure statement	(e) Voluntary public disclosure of executive head's financial disclosure statement in 2017 and 2018
United Nations Secretariat; its departments and offices* *As described in ST/SGB/2015/3	United Nations	Yes (partially)	Yes	Yes	Yes	Yes
	UNCTAD	See United Nations	See United Nations	See United Nations	See United Nations	No
	UNEP	See United Nations	See United Nations	See United Nations	See United Nations	Yes, in 2017
	UN-Habitat	See United Nations	See United Nations	See United Nations	See United Nations	Yes, in 2018
	UNODC	See United Nations	See United Nations	See United Nations	See United Nations	Yes
Funds and programmes	UNDP	Yes	Yes	No: filed with the United Nations Ethics Office (UNEO) ^a	No: handled by UNEO	No
	UNFPA	Yes (partially)	Yes	No: filed with UNEO	No: handled by UNEO	Yes
	UNHCR	Yes (partially)	Yes	No: filed with UNEO	No: handled by UNEO	Yes
	UNICEF	Yes (partially)	Yes	No: filed with UNEO	No: handled by UNEO	No
	UNOPS	Yes (partially)	No	No: filed with UNEO	No: handled by UNEO	Yes
	UNRWA	No ^b	Yes	No: filed with UNEO	No: handled by UNEO	Yes
	UN-Women	No ^c	Yes	No: filed with UNEO	No: handled by UNEO	No
	WFP	No	Yes	No: filed with UNEO	No: handled by UNEO	Yes

^a The United Nations Ethics Office is abbreviated to UNEO in this table.

^b Although not in the terms of reference of the ethics function, the head of ethics attends the monthly Management Committee meetings.

^c UN-Women has no post of Ethics Officer.

	Organization	(a) Right of the head of ethics function to participate in all senior management meetings is enshrined in writing by the executive head	(b) Executive head holds an annual "town hall" meeting with the staff, including a specific agenda item on ethics	(c) Executive head files a financial disclosure statement with the Ethics Office	(d) Ethics Office review and verification of the executive head's financial disclosure statement	(e) Voluntary public disclosure of executive head's financial disclosure statement in 2017 and 2018
Other United Nations bodies or entities	ITC	See United Nations	See United Nations	See United Nations	See United Nations	Yes
	UNAIDS	Yes (partially)	Yes	No: filed with UNEO	No: handled by UNEO	Yes
Specialized agencies and IAEA	FAO	No	Yes	Yes	Yes	No
	IAEA	Yes (partially)	Yes	Yes	Yes	No
	ICAO	Yes (partially)	Yes	Yes	Yes If selected during the random verification process	No
	ILO	No	Yes	No	No	No
	IMO	Yes (partially)	No	No	No	No
	ITU	Yes (partially)	Yes	Yes	Yes	No
	UNESCO	No	No	Yes	Yes	No
	UNIDO	No	Yes	Yes	Yes	No
	UNWTO	No	No	Yes	Yes	No
	UPU	-	Yes	No	No	No
	WHO	Yes (partially) Director of the Office of Compliance, Risk Management and Ethics	Yes	No	No	No
	WIPO	Yes (partially)	Yes	Yes	Yes	No
WMO	No	Yes	Yes	Yes	No	

Note: The 2010 JIU standards are set out in JIU/REP/2010/3.

Annex XI, Part I

Resourcing of the ethics function (as at 31 December 2018)

	Organization	Total revenue as per audited financial statements for 2018 (millions)	Total revenue as per audited financial statements for 2018 (recalculated in millions of US dollars) ¹	Operational budget of the ethics function for 2018 (millions) ²	Operational budget of the ethics function for 2018 (recalculated in millions of US dollars)	Total number of personnel (staff and non-staff) as at 31 December 2018	Total number of staff as at 31 December 2018	Total number of personnel of the internal Ethics Office
United Nations Secretariat; its departments and offices* *As described in ST/SGB/2015/3	United Nations	US\$ 6 790.4 ³	6 790.4	US\$ 2.376	US\$ 2.376	About 54 000	37 505 ^{4, 5}	13 ⁶
	United Nations field operations and political missions	US\$ 7 462.5 (1 July 2018 – 20 June 2019) ⁷	7 462.5 (1 July 2018 – 20 June 2019)	See above	See above	100 035 ⁸	17 407 ⁹	See above
	UNCTAD	US\$ 69.2 ¹⁰	69.2	See United Nations	See United Nations	542 ¹¹	492 ¹²	See United Nations
	UNEP	US\$ 741.8	741.8	See United Nations	See United Nations	2 341 ¹¹	1 292 ¹³	See United Nations
	UN-Habitat	US\$ 178.7	178.7	See United Nations	See United Nations	826 ¹¹	350 ¹⁴	See United Nations

¹ International Monetary Fund (IMF) average exchange rates for the year 2018.

² Information provided by the organizations if not indicated otherwise.

³ A/74/5 (Vol. I).

⁴ A/74/82.

⁵ The figure 37,505 includes the figures provided below for the staff of United Nations field operations and political missions, UNCTAD, UNEP, UN-Habitat and UNODC as stated in A/75/591.

⁶ This reflects the number of staff of the United Nations Ethics Office. No non-staff are employed.

⁷ A/74/5 (Vol. II).

⁸ Ibid.

⁹ A/74/82.

¹⁰ A/74/5 (Vol. I), the amount is contained in the total revenue of the United Nations (regular budget).

¹¹ Information provided by the organizations.

¹² A/74/82, the number of staff is included in the total number of staff of the United Nations.

¹³ Ibid.

¹⁴ Ibid.

	Organization	Total revenue as per audited financial statements for 2018 (millions)	Total revenue as per audited financial statements for 2018 (recalculated in millions of US dollars) ¹	Operational budget of the ethics function for 2018 (millions) ²	Operational budget of the ethics function for 2018 (recalculated in millions of US dollars)	Total number of personnel (staff and non-staff) as at 31 December 2018	Total number of staff as at 31 December 2018	Total number of personnel of the internal Ethics Office
	UNODC	US\$ 409.1 ¹⁵	409.1	See United Nations	See United Nations	1 159 ¹¹	704 ¹⁶	See United Nations
Funds and programmes	UNDP	US\$ 5 517.0	5 517.0	US\$ 0.186	US\$ 0.186	18 147 ¹¹	7 203 ¹⁷	4
	UNFPA	US\$ 1 209.3	1 209.3	US\$ 0.056	US\$ 0.056	6 547 ¹¹	2 785 ¹⁸	2
	UNHCR	US\$ 4 338.3	4 338.3	US\$ 0.652	US\$ 0.652	16 310 ¹¹	11 867 ¹⁹	14
	UNICEF	US\$ 6 675.8	6 675.8	US\$ 0.051	US\$ 0.051	18 321 ¹¹	14 396 ²⁰	4
	UNOPS	US\$ 942.5	942.5	US\$ 0.122	US\$ 0.122	4 439 ¹¹	756 ²¹	3
	UNRWA	US\$ 1 295.2	1 295.2	US\$ 0.019	US\$ 0.019	29 628 ²²	188 ²³	3
	UN-Women	US\$ 404.7	404.7	US\$ 0 ²⁴	US\$ 0 ²⁴	1 891 ²⁵	990 ²⁶	See United Nations
	WFP	US\$ 7 368.3	7 368.3	US\$ 0.224 ²⁷	US\$ 0.224	16 858 ²⁸	1 499 ²⁹	10

¹⁵ A/74/5 (Vol. I), the amount is contained in the total revenue of the United Nations (regular budget).

¹⁶ A/74/82, the number of staff is included in the total number of staff of the United Nations.

¹⁷ A/74/82.

¹⁸ A/74/5/Add.8.

¹⁹ A/74/82.

²⁰ Ibid.

²¹ Ibid.

²² A/74/5/Add.4.

²³ A/74/82.

²⁴ Ethics services are provided free of charge by the United Nations Ethics Office.

²⁵ A/74/5/Add.12.

²⁶ A/74/82.

²⁷ Information provided by the organization.

²⁸ WFP annual performance report for 2018, annex V.

²⁹ Ibid.

	Organization	Total revenue as per audited financial statements for 2018 (millions)	Total revenue as per audited financial statements for 2018 (recalculated in millions of US dollars) ¹	Operational budget of the ethics function for 2018 (millions) ²	Operational budget of the ethics function for 2018 (recalculated in millions of US dollars)	Total number of personnel (staff and non-staff) as at 31 December 2018	Total number of staff as at 31 December 2018	Total number of personnel of the internal Ethics Office
Other United Nations bodies or entities	ITC	US\$ 120.1	120.1	See United Nations	See United Nations	1 287 ³⁰	323 ³¹	See United Nations
	UNAIDS	US\$ 218.7	218.7	US\$ 0.008	US\$ 0.008	808 ³²	680 ³³	1
Specialized agencies and IAEA	FAO	US\$ 1 629.0	1 629.0	US\$ 0.063	US\$ 0.063	11 532 ¹¹	3 121 ¹¹	1
	IAEA	€585.0	688.2	€0.01	US\$ 0.012	3 200 ¹¹	2 507 ¹¹	2
	ICAO	Can\$ 321.5	247.3	Can\$ 0.016	US\$ 0.012	933 ¹¹	702 ¹¹	1
	ILO	US\$ 708.3	708.3	US\$ 0	US\$ 0	3 102 ³⁴	3 102 ³⁵	0.25 ³⁶
	IMO	£57.9	77.2	£0.015	US\$ 0.02	410 ¹¹	270 ¹¹	1
	ITU	SwF 176.4	180.0	SwF 0.000	US\$ 0.000	1 077 ¹¹	762 ¹¹	1.3 ³⁷
	UNESCO	US\$ 683.8	683.8	US\$ 0.114	US\$ 0.114	4 500 ¹¹	2 240 ¹¹	4
	UNIDO	€217.6	256.0	€0.009	US\$ 0.011	2 128 ¹¹	666 ¹¹	2 ³⁸
	UNWTO	€22.0	25.9	US\$ 0.003	US\$ 0.004	140 ³⁹	81 ⁴⁰	0.1

³⁰ A/74/5 (Vol. III).

³¹ A/74/82.

³² UNAIDS/PCB(44)/CRP1.

³³ UNAIDS/PCB(44)/19.8.

³⁴ GB.335/PFA/11.

³⁵ Ibid.

³⁶ Until 31st December 2021. Starting in 2022, ILO will have one full-time post of Ethics Officer.

³⁷ The figure 1.3 refers to 0.8 Ethics Officer and 0.5 General Service Staff. The P-post was vacant from May 2018 until June 2019.

³⁸ The figure 2 refers to 1 P-post and 1 General Service post.

³⁹ A/23/6, figures as at 1 July 2019.

⁴⁰ Ibid.

	Organization	Total revenue as per audited financial statements for 2018 (millions)	Total revenue as per audited financial statements for 2018 (recalculated in millions of US dollars) ¹	Operational budget of the ethics function for 2018 (millions) ²	Operational budget of the ethics function for 2018 (recalculated in millions of US dollars)	Total number of personnel (staff and non-staff) as at 31 December 2018	Total number of staff as at 31 December 2018	Total number of personnel of the internal Ethics Office
	UPU	SwF 74.3	75.8	SwF 0.065 ⁴¹	US\$ 0.066	270 ¹¹	268 ¹¹	-
	WHO	US\$ 2 901.4	2 901.4	US\$ 0.170	US\$ 0.170	12 617 ¹¹	7 958 ¹¹	2
	WIPO	SwF 430.6	439.4	US\$ 0.099	US\$ 0.102	1 536 ¹¹	1 084 ⁴²	1
	WMO	SwF 87.8	89.6	SwF 0.000	US\$ 0.000	405 ¹¹	324 ¹¹	0.2 ⁴³

⁴¹ This amount refers to SwF 38,000 for ethics services provided by a private sector company and SwF 27,000 for the administration of the financial disclosure programme by another private sector company.

⁴² WIPO, “Staff@WIPO2020: Engaged, Innovative, Resilient, Workforce 2020”.

⁴³ WMO shares the ethics function with ITU. The P-post was vacant from May 2018 until June 2019.

Annex XI, Part II

Resourcing of the ethics function (as at 31 December 2019)

	Organization	Total revenue as per audited financial statements for 2019 (millions)	Total revenue as per audited financial statements for 2019 (recalculated in millions of US dollars) ¹	Operational budget of the ethics function for 2019 (millions) ²	Operational budget of the ethics function for 2019 (recalculated in millions of US dollars)	Total number of personnel (staff and non-staff) as at 31 December 2019	Total number of staff as at 31 December 2019	Total number of personnel of the internal Ethics Office
United Nations Secretariat; its departments and offices* *As described in ST/SGB/2015/3	United Nations	US\$ 6 896.6 ³	6 896.6	US\$ 2.369	2.369	About 53 000	36 574 ^{4, 5}	13 ⁶
	United Nations field operations and political missions	US\$ 7 340.5 ⁷ (1 July 2019 – 30 June 2020)	7 340.5	See United Nations	See United Nations	93 364 ⁸	15 788 ⁹	See United Nations
	UNCTAD	US\$ 70.7 ¹⁰	70.7	See United Nations	See United Nations	591	488	See United Nations
	UNEP	US\$ 837.7 ¹¹	837.7	See United Nations	See United Nations	2 205	1 330	See United Nations

¹ IMF average exchange rates for the year 2019.

² Information provided by the organizations if not indicated otherwise.

³ A/75/5 (Vol. I).

⁴ A/75/591.

⁵ The figure 36,574 includes the figures provided below for the staff of United Nations field operations and political missions, UNCTAD, UNEP, UN-Habitat and UNODC as stated in A/75/591.

⁶ A/75/591. This reflects the number of staff of the United Nations Ethics Office. No non-staff are employed.

⁷ A/75/5(Vol. II).

⁸ Ibid.

⁹ A/75/591.

¹⁰ A/75/7. Expenditure 2019 regular budget.

¹¹ A/75/5/Add.7.

	Organization	Total revenue as per audited financial statements for 2019 (millions)	Total revenue as per audited financial statements for 2019 (recalculated in millions of US dollars) ¹	Operational budget of the ethics function for 2019 (millions) ²	Operational budget of the ethics function for 2019 (recalculated in millions of US dollars)	Total number of personnel (staff and non-staff) as at 31 December 2019	Total number of staff as at 31 December 2019	Total number of personnel of the internal Ethics Office
	UN-Habitat	US\$ 172.3 ¹²	172.3	See United Nations	See United Nations	893 ¹³	358	See United Nations
	UNODC	US\$ 458.1 ¹⁴	458.1	See United Nations	See United Nations	1 027	755	See United Nations
Funds and programmes	UNDP	US\$ 4 829.1 ¹⁵	4 829.1	US\$ 0.186	0.186	18 691 ¹⁶	7 160	5
	UNFPA	US\$ 1 409.2 ¹⁷	1 409.2	US\$ 0.056	0.056	4 543	2 935	2
	UNHCR	US\$ 4 183.1 ¹⁸	4 183.1	US\$ 0.765	0.765	17 418	12 573	14
	UNICEF	US\$ 6 412.3 ¹⁹	6 412.3	US\$ 0.045	0.045	19 982	15 278	5
	UNOPS	US\$ 1 211.8 ²⁰	1 211.8	US\$ 0.125	0.125	5 038	823	4
	UNRWA	US\$ 1 000.8 ²¹	1 000.8	US\$ 0.015	0.015	28 615 ²²	191	2
	UN-Women	US\$ 527.4 ²³	527.4	US\$ 0.000	0.000	2 862 ²⁴	1 100	See United Nations

¹² A/75/5/Add.9.

¹³ A/75/591/Add.1.

¹⁴ A/75/5/Add.10.

¹⁵ A/75/5/Add.1.

¹⁶ Information provided by the organizations.

¹⁷ A/75/5/Add.8.

¹⁸ A/75/5/Add.6.

¹⁹ A/75/5/Add.3.

²⁰ A/75/5/Add.11.

²¹ A/75/5/Add.4.

²² Ibid.

²³ A/75/5/Add.12.

²⁴ Ibid.

	Organization	Total revenue as per audited financial statements for 2019 (millions)	Total revenue as per audited financial statements for 2019 (recalculated in millions of US dollars) ¹	Operational budget of the ethics function for 2019 (millions) ²	Operational budget of the ethics function for 2019 (recalculated in millions of US dollars)	Total number of personnel (staff and non-staff) as at 31 December 2019	Total number of staff as at 31 December 2019	Total number of personnel of the internal Ethics Office
	WFP	US\$ 8 271.6 ²⁵	8 271.6	US\$ 0.368 ²⁶	0.368	18 346 ²⁷	1 638	12
Other United Nations bodies or entities	ITC	US\$ 125.3 ²⁸	125.3	See United Nations	See United Nations	1 577	353	See United Nations
	UNAIDS	US\$ 230.4 ²⁹	230.4	US\$ 0.024	0.024	835 ³⁰	696	1
Specialized agencies and IAEA	FAO	US\$ 1 660.9 ³¹	1 660.9	US\$ 0.037	0.037	12 642	3 130	1
	IAEA	€580.7 ³²	652.5	€0.036	0.040	2 960	2 570	2
	ICAO	Can\$ 297.3 ³³	223.5	Can\$ 0.016	0.012	943	703	1
	ILO	US\$ 758.2 ³⁴	758.2	US\$ 0.142	0.142	3 241 ³⁵	3 241	0.25 ³⁶
	IMO	£60.5 ³⁷	77.6	£0.015	0.020	301 ³⁸	271	1

²⁵ WFP/EB.A/2020/6-A/1.

²⁶ Information provided by the organization.

²⁷ WFP annual performance report for 2019, annex V.

²⁸ A/75/5 (Vol. III).

²⁹ UNAIDS/PCB(46)/20.12.

³⁰ UNAIDS/PCB(46)/CRP3.

³¹ C 2021/6 A.

³² GC(64/4).

³³ ICAO, Annual Report 2019: Supporting Strategies – Finances – Extracts of the Audited Financial Statements, available at www.icao.int/annual-report-2019/Pages/supporting-strategies-finances-extracts-of-the-audited-financial-statements.aspx.

³⁴ ILC.109/FIN/2019.

³⁵ GB.340/PFA/12.

³⁶ Until 31st December 2021. Starting in 2022, ILO will have one full-time post of Ethics Officer.

³⁷ The IMO financial report and audited financial statements for the year ending on 31 December 2019.

³⁸ Information provided by the organization.

	Organization	Total revenue as per audited financial statements for 2019 (millions)	Total revenue as per audited financial statements for 2019 (recalculated in millions of US dollars) ¹	Operational budget of the ethics function for 2019 (millions) ²	Operational budget of the ethics function for 2019 (recalculated in millions of US dollars)	Total number of personnel (staff and non-staff) as at 31 December 2019	Total number of staff as at 31 December 2019	Total number of personnel of the internal Ethics Office
	ITU	SwF 187.2 ³⁹	189.1	SwF 0.000	0.000	1 040	802	1.3 ⁴⁰
	UNESCO	US\$ 659.3 ⁴¹	659.3	US\$ 0.114	0.114	4 718	2 308	4
	UNIDO	€239.9 ⁴²	269.6	€0.009	0.011	2 097	671	1.5 ⁴³
	UNWTO	€20.8 ⁴⁴	23.4	€0.003	0.004	150	84	0.1
	UPU	SwF 74.6 ⁴⁵	75.4	SwF 0 054 ⁴⁶	0 055	269	249	.47
	WHO	US\$ 3 116.1 ⁴⁸	3 116.1	US\$ 0.170	0.170	13 936	8 233	3
	WIPO	SwF 457.0 ⁴⁹	461.6	US\$ 0.099	0.102	1 427	1 091 ⁵⁰	1
	WMO	SwF 90.8 ⁵¹	91.7	SwF 0.000	0.000	408	325	0.2 ⁵²

³⁹ C20/42 (Rev.1)-E.

⁴⁰ The figure 1.3 refers to 0.8 Ethics Officer and 0.5 General Service staff. The P-post was vacant from May 2018 until June 2019.

⁴¹ UNESCO financial statements 2019.

⁴² IDB.48/3-PBC.36/3.

⁴³ The figure 1.5 refers to a 0.5 P-post and a 1.0 General Service post.

⁴⁴ CE/112/3(d) rev.1.

⁴⁵ UPU financial statements, financial period ending on 31 December 2019.

⁴⁶ This figure refers to SwF 30,000 for ethics services provided by a private sector company and SwF 24,000 for the administration of the financial disclosure programme by another private sector company.

⁴⁷ Ethics services are provided by a private sector service provider.

⁴⁸ A73/25.

⁴⁹ WO/PBC/31/8.

⁵⁰ WIPO, "Staff@WIPO2020: Engaged, Innovative, Resilient, Workforce 2020".

⁵¹ EC-72/INF.6.1(1).

⁵² See ITU. The P-post was vacant from May 2018 until June 2019.

Annex XII

Source of definitions of integrity for various participating organizations

Organization	Source of definition
United Nations Secretariat	The organizations' definition of integrity is to be found in the Values and Behaviours Framework as: "Act ethically, demonstrating the standards of conduct of the United Nations and taking prompt action in case of witnessing unprofessional or unethical behaviour, or any other breach of UN standards."
UNDP	Secretary-General's bulletins ST/SGB/2005/22 and ST/SGB/2007/11.
UNHCR	UNHCR defines the term in its 2019 policy on independent oversight as "the cornerstone of all ethical conduct, ensuring adherence to accepted codes of ethics and practice. Objectivity, independence, professional judgment, and confidentiality are all elements of integrity". The term is used more broadly in UNHCR to describe actions and measures aimed at reducing or eliminating all forms of misconduct and promoting high standards of behaviour, while reflecting the values of integrity, professionalism and diversity.
UNICEF	Brief explanation in the Values Charter.
UNOPS	Organizational or institutional integrity is incorporated into the UNOPS definition of ethics.
UNRWA	Brief explanation in handbook.
UN-Women	Brief explanation in values and competencies framework.
WFP	The standards of conduct for the international civil service (2013) are incorporated into the WFP legal framework as part of its human resources manual and its Executive Director's Circular OED2013/021, which includes the following reference to "integrity": "The concept of integrity enshrined in the Charter of the United Nations embraces all aspects of an international civil servants' behaviour, including such qualities as honesty, truthfulness, impartiality and incorruptibility. These qualities are as basic as those of competence and efficiency, also enshrined in the Charter."
UNAIDS	UNAIDS moves its definition of the term close to the ethical standards by highlighting its values of honesty, transparency, truthfulness, impartiality and incorruptibility.
FAO	No official definition.

IAEA	“Organizational integrity” is not defined in its framework; however, the IAEA Anti-Fraud Policy provides: “The Agency is committed to an anti-fraud culture. As outlined below, this commitment is reflected in: (i) the standards expected from those working at the Agency; (ii) the Agency’s risk management and internal control systems; (iii) initiatives to train and raise awareness on ethics obligations and good financial practices; (iv) measures aimed at preventing risks arising in the engagement of contractors; and (v) measures aimed at preventing risks arising in the recruitment process”.
ILO	Although ILO refers to standards of conduct and integrity that all officials are expected to observe (see IGDS No. 76, paras. 1 and 2), it does not have an official definition as well.
IMO	No official definition.
ITU	Code of Ethics (ITU).
UNESCO	Code and Standards of Conduct (UNESCO).
UNIDO	Code of Ethical Conduct (UNIDO).
UNWTO	Code and Standards of Conduct (UNWTO).
WHO	The WHO definition of organizational integrity is to be found in the WHO Code of Ethics and Professional Conduct and reads as follows: “to behave in accordance with ethical principles and act in good faith, intellectual honesty and fairness”.
WIPO	Specific definitions of integrity in the Code of Ethics.
WMO	Specific definitions of integrity in the Code of Ethics.

No stand-alone definition of integrity adopted as yet. In conclusion, no organization has a stand-alone definition of integrity, while all define integrity through some other documents, such as staff regulations, codes and standards of conduct, codes of ethics, legal frameworks and handbooks.

Annex XIII

Ethics outside the United Nations system

A. Standards, good practices and benchmarks in the public and private sector

1. **Both commonalities and important differences can be observed in their respective ethics functions.** The specific constraints and needs of the public and private sectors outside the United Nations system in terms of what an ethics function can and should do for the organization in question obviously differ, both between public and private sector entities and also among different types of organizations within the public sector. The United Nations system forms part of that sector, but its organizations share certain specific, distinctive characteristics that are not necessarily present or as important in other types of public entities. A key example is the extraterritoriality of United Nations organizations and their relative exemption from the national laws in their respective locations, which allows them to adopt their own internal “laws” and procedures more freely than other public entities and thus renders their independent and effective ethical “oversight” from within particularly important.

2. **Five key factors shaping the ethics function.** The development of this function within these various groups and subgroups over the past few decades has closely followed the above-mentioned special needs and constraints and has thus been decisively shaped by them. The review identified five key factors determining the importance, maturity and mode of operation of the ethics function in a given organization:

(a) **The level of expectations regarding the ethical standards and the related behaviour** of the entity in question that are considered appropriate in that setting (these are in general higher for non-profit organizations than for the private sector);

(b) **The cultural and legal contexts** in which the entity has to operate, both in its “home base” and in the environments it is engaged in. Despite the important differences in principle between ethics and mere compliance with laws, the latter and the pre-existing level of tolerance of society for any transgressions still make a difference;

(c) **Its specific mission, mandate or type of work**, with humanitarian work obviously creating particularly high ethical expectations;

(d) **The type and magnitude of the specific risks** associated with any departure from fully ethical behaviour (such as in medical research, space exploration or gene technology);

(e) **The professionalism, sophistication and level of oversight being exercised** on the operations of the entity in question. A mature and well-established ethics function permeates the whole organizational strategy and is recognized by management and staff alike as a key contributor to the attainment of the entity’s objectives.

3. **A gradual “globalization” of its mandate.** However, beyond these specific characteristics common to each subgroup and the still uneven level of development or maturity of the ethics functions of specific organizations within each group, there has meanwhile emerged what could be considered to be a typical core mandate of the ethics function in any type of organization of a certain size and importance, along with associated core activities, standards, indicators and benchmarks, including the related monitoring and evaluation structure.

4. **Key drivers and sources of new ethics standards.** These ethical standards, norms and practices – including related training and certification modules for the future ethics professional – have been developed, tested in their practical application, and gradually fine-tuned through the research and training efforts of universities, NGOs, specialized pro bono ethics institutes, associations and think-tanks, such as the London-based Institute of

Business Ethics (active in all ethics-related advisory activities since 1986), the Markkula Center for Applied Ethics, the Business Ethics Leadership Alliance and many others.

5. **A set of comprehensive global ethics and integrity benchmarks combining both processes and outcomes for evaluating the quality of the ethics function.** Among the manifold initiatives to improve the ethics function on the basis of measurable benchmarks permitting an objective assessment and a comparative evaluation between different settings, the publication in 2020 by two private consultants, Dubinsky and Richter, entitled “Global Ethics and Integrity Benchmarks”, stands out as a practical approach that is applicable to all types of organizations.

6. **The main categories used in the above benchmarking system.** There are three overarching concepts underpinning the system, namely, foundation of ethics, ethical culture and risk. Each of these is further broken down into a number of categories, with each category in turn containing five levels of achievement, from zero (inactive) to 100 percent (fully achieved or “best practice”). The first overarching concept, namely the foundation of ethics, consists of the following four categories: vision, purpose and goals; leadership; ethics resources; and legal compliance, policies and rules. The second of the overarching concepts, namely ethical culture, comprises the following five categories: organizational culture; rewards and discipline; social responsibility and sustainability; ethics communication; and ethics training and education. Finally, the third of the overarching concepts, the risk dimension, encompasses the following six categories: ethics risk assessment; dealing with interpersonal misconduct; whistle-blowing and investigations; conflicts of interest; confidentiality and transparency; and bribery and corruption.

7. **This benchmarking method permits an assessment of all sorts of organizations in terms of their level of advancement on ethics.** By using the five levels of achievement (0, 25, 50, 75 or 100 per cent) consistently for each category, which may be more process- or more outcome-related, the performance of organizations in the area of ethics can be assessed. To facilitate this, the consultants have suggested a detailed list of statements for each category that can be verified as true, partially true, false or inapplicable. While not all of these statements are easily measurable, taken as a whole they do contain the main attributes that should be the hallmark of a well-functioning ethics culture, and undertaking this detailed assessment is thus clearly a valuable exercise.

8. **The role of ethics professionals and other experts.** Other important contributors to the remarkable development of the ethics function and the clear progress achieved in the degree of its professionalism generally discernible over the past two decades have been and still are the Ethics Officers and professionals active “at the front line” within the various organizations, as well as a variety of experts in related fields, such as in compliance, the ombudsperson function, internal audit or the investigation function, all of which have developed a deontology for their own specific functions that is closely related to and partially overlaps with the field of organizational or business ethics.

9. **Basic definitions of ethics, however, are still rather vague and widely different.** Despite the impressive strides that have been made through all the above-mentioned research and conceptualization efforts, there are still neither generally accepted standards nor a universally recognized standard setter for the ethics function overall in the manner of those that exist for the ombudsperson function,¹ external² and internal audit,³ and investigations.⁴ Some examples of how the concept of ethics has been defined include: “business ethics is the study of standards of business behaviour that promote human

¹ International Ombudsman Association Standards of Practice.

² International Standards on Auditing, Assurance Engagements and Related Services established by the International Auditing and Assurance Standards Board, and the Code of Ethics for Professional Accountants established by the International Ethics Standards Board for Accountants.

³ Standards for the Professional Practice of Internal Auditing established by the Institute of Internal Auditors.

⁴ Uniform Principles and Guidelines for Investigations endorsed by the Conference of International Investigators.

welfare and the good”;⁵ “ethics are the standards of behaviour that tell us what humans should do in their personal and professional lives”;⁶ or “ethics (right action) and integrity (personal character) refer to a commitment to virtuous thought and action in all aspects of how an organization is governed and run”.⁷

10. **A persistent amalgamation of ethics with compliance further obfuscates the issues.** While the terms “ethics” and “compliance” are unfortunately still often used almost interchangeably, compliance merely determines a standard of conduct for minimum expected and tolerated behaviour, so that any staff member who does not meet these minimum requirements has to face consequences (that is, a rule-based principle). Ethics, on the other hand, promotes a behaviour that staff members should aspire to achieve regardless of what the legal minimum standard of conduct happens to be (a value-based principle).

11. **“Ethics starts where the law and regulation end”.** Particular attention needs to be paid to the approach promoted by the Institute of Business Ethics, which states: “Ethics starts where the law and regulation end.”⁸ The Inspector considers this approach to be particularly relevant for the United Nations system, whose organizations have a certain degree of freedom, within the boundaries of the legal norms set by the respective legislative bodies, in establishing their own internal legal norms (such as policies, administrative instructions, staff or financial rules and regulations, etc.). These obviously greatly influence what is to be considered compliant behaviour and thus require a strong system of checks and balances to maintain their “ethical grounding” at all times.

12. **Organization of the ethics function outside the United Nations system.** The present review found different approaches to their respective organizational settings among (a) the multilateral financial institutions (such as the World Bank Group, the International Monetary Fund (IMF) and the European Investment Bank; (b) other international organizations and public sector entities, such as OSCE, OECD, the European Union and the Council of Europe; (c) NGOs such as Transparency International and Médecins Sans Frontières; and (d) the private sector, as inferred from the website of the Business Ethics Leadership Alliance.

13. **Group (a), multilateral financial institutions.** There does not appear to be a sharp separation of the ethics function from other, similar functions, such as oversight, compliance or investigations. For example, staff misconduct is addressed and investigated by the World Bank Group’s Ethics and Business Conduct Department, which is inconsistent with the good practice in United Nations system organizations whereby the mandate of the ethics function should not include any responsibility for investigations, for reasons of clear delineation of roles.

14. Further to the operational side of its work, the Ethics and Business Conduct Department is also engaged in longer term, more “strategic” initiatives with a view to improving the World Bank Group’s ethical environment through a focus on prevention. This comprises, for example, an action plan on preventing and addressing retaliation and an analysis of the root causes of allegations of misuse of World Bank Group resources during the past two years, including distilling lessons learned. Contrary to the Ethics and Business Conduct Department, the IMF Ethics Office (established in 2000) relinquished its investigation mandate in 2016. The IMF Ethics Office’s current set-up and responsibilities are similar to the ethics functions of United Nations system organizations. In the European Investment Bank, however, its compliance function is tasked with supporting a corporate culture based on ethical values and professional conduct, which is to say that it acts as the ethics function as well.

⁵ Markkula Center for Applied Ethics, “What is Business Ethics?”, available at www.scu.edu/ethics/focus-areas/business-ethics/resources/what-is-business-ethics.

⁶ Markkula Center for Applied Ethics YouTube channel, “Government Ethics and Integrity: Establishing Public Trust – The Markkula Center for Applied Ethics”, 1 October 2010, available at www.youtube.com/watch?v=XV6hNF1IzGk.

⁷ Joan Elise Dubinsky and Alan Richter, “Global Ethics and Integrity Benchmarks”, p. iv, 2020.

⁸ Institute of Business Ethics YouTube channel, “What ethical issues will be more important in the future?”, 3 January 2016, available at www.youtube.com/watch?v=trNW-ZB7XDQ.

15. **Other international organizations and public sector entities of group (b).** There is no observable uniform approach in relation to the role and organizational settings of the ethics function in these entities. In OSCE, there is an ethics coordinator, who is “to support the ethical framework in the organization and to provide advice and recommendations on ethical dilemmas.”⁹ According to a recent vacancy notice for this position, the ethics coordinator “reports substantively to the Secretary General, and works under the administrative supervision of the Director for Human Resources.”¹⁰ Although no further information seems to be readily available, it thus appears that the ethics function does not enjoy the same level of institutionalization and independence as its United Nations counterparts.

16. **OECD.** The OECD website seems to be at least partially outdated on ethics matters. While the organization’s Code of Conduct¹¹ instructs readers to consult the human resources function about questions regarding its content, there is an independent and impartial ethics function led by the head of ethics, appointed in March 2020. The function is responsible for monitoring and reporting on the effectiveness of the overall ethics framework, promoting awareness of the organization’s ethical standards, and advising staff at all levels as well as the Secretary-General on these standards. The head of ethics also oversees the recently reinforced OECD whistle-blower protection policy by receiving, and making determinations and recommendations on, allegations of retaliation.

17. **The European Union.** The information available on ethics on European Union websites is limited and mostly related to ethical expectations concerning its research projects, which is not relevant to the present review. According to a 2014 document,¹² ethics is managed in a decentralized manner, since there is a local ethics correspondent within the human resources unit at European Union institutions. At the central level, there is the Staff Rights and Obligations Unit, which serves as a reference point for the local ethics correspondents and is responsible for general policy on ethics for staff members. Additionally, there is the Independent Ethical Committee,¹³ which addresses ethics-related matters for former European Union commissioners and – at the request of the President – also for the current members of the European Commission.

18. **The Council of Europe.** The organization’s ethics function was set up only recently, in 2019. According to its mandate,¹⁴ the Ethics Officer “provides guidance and advice on ethical issues to staff as well as any other person taking part in the Council of Europe activities.” The Ethics Officer’s mandate, however, excludes whistle-blower protection, a typical responsibility of the ethics function. Moreover, the Ethics Officer is appointed by and is not independent of the Secretary-General, as his or her mandate may be renewed one or several times for periods of at least one year, up to a total maximum duration of eight years.

19. **Group (c), non-governmental organizations such as Transparency International.** As a result of an external review, Transparency International has created an ethics system with two main components, namely (a) a moral learning process; and (b) a compliance practice. There are thus two main roles: (a) the Persons of Trust, whose role is to advise Transparency International staff on ethical matters; and (b) the Integrity Officer, who is the reporting channel for suspected integrity violations. This position reports to the Managing Director and is thus not formally independent but does have access to Transparency International’s Board Ethics Committee.

⁹ OSCE, “Working for the OSCE”, available at <https://jobs.osce.org/working-for-osce>.

¹⁰ Vacancy notice issued on 19 August 2020, available at <https://jobs.osce.org/vacancies/osce-ethics-coordinator-vnsecp01558>.

¹¹ Code of Conduct for OECD Officials (2017), para. 47.

¹² A letter from the President of the European Commission to its Ombudsperson (30 September 2014), annex 4: Practical guide to staff ethics and conduct, available at www.ombudsman.europa.eu/pdf/en/58076.

¹³ Further information on the Committee is available at <https://ec.europa.eu/info/about-european-commission/service-standards-and-principles/ethics-and-good-administration/commissioners-and-ethics/independent-ethical-committee>.

¹⁴ Available at www.coe.int/en/web/ethics/mandate.

20. **Group (d), the private sector.** Within this group, there is not always a clear separation between ethics, compliance and oversight. In some entities, there is just one department addressing both ethics and compliance. In others, what is referred to as an ethics department is in fact also responsible for investigations – a clear oversight activity concerning incidents of non-compliance. Thus, the Business Ethics Leadership Alliance defines itself as a forum for its members to engage with “senior legal, ethics and compliance leaders”.¹⁵

21. **Microsoft and AT&T.** For example, at Microsoft, one of the Business Ethics Leadership Alliance’s most prominent members and ranked by the Ethisphere Institute (the founder of the Alliance) in 2019 among the World’s Most Ethical Companies for the ninth year in a row, the President and Chief Legal Officer serves as Microsoft’s Chief Compliance Officer and has overall responsibility for the management of its compliance and ethics programme. He or she reports directly to the CEO and, for this purpose, also directly to the Audit Committee of Microsoft’s Board of Directors. The President and Chief Legal Officer, through the Vice President and Deputy General Counsel of Compliance and Ethics, oversees the Office of Legal Compliance. The Deputy General Counsel has direct access and reporting obligations to the Audit Committee.¹⁶ Similarly, at AT&T, another prominent member of the Business Ethics Leadership Alliance and a recipient of Ethisphere’s World’s Most Ethical Companies’ award in 2020, ethics and compliance are managed together by the company’s Chief Compliance Officer.

22. **Important differences in ethical concepts and expectations.** As already mentioned before, the issue of independence, for example, tends to be more important within the United Nations context than in other contexts, such as in multilateral financial institutions or the private sector. Expectations regarding ethical behaviour likewise tend to be higher in international organizations and public sector entities than in the private sector, with its pressures for profitability.

B. Ethics-related practices of other international organizations

23. In addition to the JIU participating organizations covered by the present review, officials from other non-participating organizations were interviewed about how their respective organizations discharged the ethics function. These organizations were the Preparatory Commission for the Comprehensive Nuclear-Test-Ban Treaty Organization, OECD, IFAD and IOM.

24. **The Comprehensive Nuclear-Test-Ban Treaty Organization does not yet have a dedicated ethics function.** This lack is explained by the fact that it is a small, centralized, technical organization, the staff of which does not exceed 270 staff members. Therefore, the main responsibilities related to ethics are discharged by other internal entities, while other related functions such as the Ombudsperson have been outsourced.

25. **OECD obtained a dedicated ethics function only in 2017.** That year, its Secretary-General decided to establish the function following a recommendation of the internal audit function. A code of conduct for OECD officials preceded the establishment of the function, given the leading role and programmatic work of OECD in promoting integrity and fighting corruption at country level, in particular through the introduction of codes of conduct in all its member States. The ethics function is assigned to one official who covers all the OECD personnel (around 3,700 staff members).

26. **In IFAD, the creation of the ethics function was decided by its executive head in 2011.** The IFAD Ethics Office is headed by a director at the D-1 level and resourced with a P-4 staff member and a G-5 staff member, who cover all IFAD personnel (approximately 700 staff members, of which about 500 are deployed at headquarters and 200 in established offices away from headquarters). The appointment of the head of the Ethics Office is limited to a non-renewable five-year term. The head of the function has no access to the

¹⁵ The Business Ethics Leadership Alliance website, available at <https://bela.ethisphere.com/>.

¹⁶ www.microsoft.com/en-us/legal/compliance/default.aspx.

Audit Committee, which is a subcommittee of the Executive Board, and reports annually only to the IFAD President.

27. **The Ethics and Conduct Office of IOM was established in 2014 by its Director-General.** The IOM Ethics and Conduct Office covers staff and non-staff as well as government agents, and the IOM Code of Conduct applies to all of them. The Office is headed by an official at the P-5 level supported by four posts (including two staff members at the P-4 and P-3 levels). They cover around 300 staff members at headquarters and more than 10,000 staff members around the globe.

28. **The IFAD Code of Conduct as an example of good practice.** From among these four organizations, IFAD stands out for its good practice that aims to ensure that all personnel are aware that they must abide by the IFAD Code of Conduct. IFAD subjects its entire staff to annual certification linked to the signing of the IFAD Code of Conduct. It is also mandatory for non-staff to sign the IFAD Code of Conduct once, upon their engagement with the organization.

Annex XIV

Overview of actions to be taken by participating organizations on the recommendations of the Joint Inspection Unit

Report	Intended impact	United Nations and its funds and programmes														Specialized agencies and IAEA														
		CEB	United Nations*	UNAIDS	UNCTAD	ITC	UNDP	UNEP	UNFPA	UN-Habitat	UNHCR	UNICEF	UNODC	UNOPS	UNRWA	UN-Women	WFP	FAO	IAEA	ICAO	ILO	IMO	ITU	UNESCO	UNIDO	UNWTO	UPU	WHO	WIPO	WMO
Report	For action	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																	
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Recommendation 1	a		E	E		E		E		E	E		E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E
Recommendation 2	a		L	L		L		L		L	L		L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L
Recommendation 3	e		E	E		E		E		E	E		E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E
Recommendation 4	f		E	E		E		E		E	E		E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E

Legend:

L: Recommendation for decision by legislative organ E: Recommendation for action by executive head

: Recommendation does not require action by this organization

Intended impact:

a: enhanced transparency and accountability b: dissemination of good/best practices c: enhanced coordination and cooperation d: strengthened coherence and harmonization

e: enhanced control and compliance f: enhanced effectiveness g: significant financial savings h: enhanced efficiency i: other.

* As described in ST/SGB/2015/3.