



# General Assembly

Distr.: General  
31 July 2023

Original: English

---

## Executive Committee of the High Commissioner's Programme

Seventy-fourth session

9–13 October 2023

Item 5 of the provisional agenda

**Consideration of reports relating to programme and administrative  
oversight and evaluation**

## **Report on activities of the Inspector General's Office**

### **Report of the High Commissioner**

#### *Summary*

This report covers the work of the Inspector General's Office for the period from July 2022 to June 2023. It is provided pursuant to the decision of the Executive Committee of the High Commissioner's Programme to consider reports relating to programme and administrative oversight and evaluation during its annual plenary session (A/AC.96/1003, para. 25(1)(f)(vi)). The Executive Committee has requested further that "summary reports covering inquiries and the main categories of investigations, the number of such types of investigations, the average time taken to complete investigations and a description of related disciplinary action" be made available regularly (A/AC.96/1021, para. 24(e)).



## **I. Executive summary**

1. This report outlines activities undertaken by the Inspector General's Office from 1 July 2022 to 30 June 2023.

2. The Inspector General's Office continued to deliver on its mandate, as set out in the UNHCR Policy on Independent Oversight<sup>1</sup> and, internally, in the administrative instruction on conducting investigations in UNHCR. This mandate requires the Inspector General's Office to ensure coherence and coordination of independent oversight activities; the provision of an independent investigations function; and the delivery of assurance, strategic analysis and insight, as well as the identification of significant risks to the Office of the United Nations High Commissioner for Refugees (UNHCR).

## **II. Inspector General's Office**

### **A. Strategy of the Inspector General's Office 2021-2026**

3. The Inspector General's Office's strategy is kept under close review to ensure it aligns with the changing context and work of UNHCR. Its core objective is to ensure that UNHCR has an effective independent oversight system for both assurance and integrity matters.

4. In the early years of the current Inspector General's mandate, work focused on the operational and process components of the strategy. As the Inspector General's Office has continued to professionalize and increase capacity, both the Investigation Service and Strategic Oversight teams have moved into broader strategic and qualitative aspects of the strategy. This reporting period has seen, therefore, a significant increase in policy, risk and systems work to ensure that the wider oversight system of UNHCR improves, beyond the Inspector General's Office.

### **B. Improving the Inspector General's Office**

5. The Inspector General's Office continues its commitment to be a learning organization with a focus on its efficiency and effectiveness, in line with the best international standards and practice.

#### **1. Organizational structure and processes**

6. The Office continues to face increased demand and workload, in particular on its Investigation Service. The Service saw an increase of 26 per cent in misconduct complaints received in the reporting period compared to the prior period (1,570 versus 1,982). To address this, complaints intake processes were recalibrated, simplified and prioritized, and the intake team's staffing structure was revised and consolidated under dedicated leadership. Additionally, steps to rebalance and prioritize management action in response to complaints, and to ensure integrity oversight entities work together effectively, have also been taken in an attempt to reduce demand on the Office.

#### **2. Digital tools**

7. The Office's digital forensic investigation capacity was relocated to headquarters for operational reasons. The Office has utilized software in support of qualitative data analysis and is now reviewing the opportunities presented by artificial intelligence for its work.

#### **3. Engagement with oversight**

8. The Inspector General's Office recognizes that, for oversight work to be effective, it requires the engagement of executive management. The Office has published a quarterly

---

<sup>1</sup> Available from <https://www.unhcr.org/5e21d0cb4/>.

report for senior UNHCR management in headquarters and the field, providing data and commentary across all oversight work covering both assurance and integrity matters.

9. To further enhance engagement, online updated data tools for tracking of oversight recommendations and oversight plans have been improved with the addition of recommendations from Evaluation Office reports. These tools are available to all UNHCR staff. An intranet site centralizing data in an oversight portal has also been developed.

#### **4. Staff training**

10. During the reporting period, the Inspector General's Office maintained a programme of continuing professional development. A particular focus has been on increasing the pool of diverse candidates in the oversight and investigations professions. For example, four mid-level female investigators attended a flagship programme of the United Nations System Staff College on Leadership, Women and the United Nations.

#### **5. Participation in the Complex Emergencies Working Group**

11. The Inspector General and Head of Investigation attended the Complex Emergencies Working Group in November, a meeting of donor and international organizations' investigations bodies. This provided an opportunity to engage with counterparts in donor and international system organizations on best practice. Counterparts from major donors pledged their strong support to Inspector General offices in the international system.

### **C. Working in partnership**

12. The Inspector General's Office continued to work in close collaboration with both internal and external stakeholders.

#### **1. Collaboration with external actors**

13. A range of briefings on the oversight arrangements of UNHCR were held for a range of Member States. These were designed to enhance understanding of the oversight system of UNHCR. This included bilateral collective briefings for Geneva-based and capital missions; the Inspector Generals of the State Department of the United States of America and United States Agency for International Development; as well as support for a range of donor assessments, including the ongoing Multilateral Organisation Performance Assessment Network review.

14. The Office worked closely with its counterparts across the United Nations and international system. This involved cross referrals of matters, particularly investigative, including with the Office of Internal Oversight Services, with whom an arrangement exists to refer matters in which the Inspector General's Office has or may be perceived to have a conflict.

15. The Inspector General's Office engaged actively with the United Nations representatives of Investigation Services and informally with counterpart United Nations representatives of Internal Audit Services.

#### **2. Collaboration with internal actors**

16. The Inspector General's Office supported executive and senior management with a range of formal and informal advice, updates and early warning of risks. The Inspector General briefed senior colleagues on oversight and integrity issues. The Inspector General's Office also continued to provide comments and advice on proposed policy changes in UNHCR.

17. The Inspector General's Office maintained its close collaboration with the Division of Human Resources and the Legal Affairs Service on investigation-related matters and related disciplinary proceedings, whilst maintaining its independence from legal and sanction determinations. Similar collaboration also occurred on protection against retaliation matters, with the Ethics Office.

18. The Inspector General's Office undertook missions to understand the political, social, demographic and cultural contexts in which UNHCR works. In 2023, the Inspector General visited the UNHCR Regional Bureau for Asia and the Pacific and its operations; the multi-country office in Thailand; Pakistan; the Regional Bureau for Southern Africa and its operation in the Democratic Republic of the Congo. Other missions were also undertaken to the Sudan and the Regional Bureau for the Middle East and North Africa, including Jordan.

19. The missions provided an understanding of UNHCR operations in context and space to provide support and briefings to UNHCR teams on the Office's work, particularly on integrity matters.

### **III. Oversight and assurance system**

20. The Inspector General's Office is mandated to ensure the effectiveness and coherence of independent oversight. The Office's strategy includes gathering, understanding and ensuring learning from assurance work.

#### **1. Coordination**

21. The Inspector General's Office facilitated quarterly coordination meetings with internal and external oversight providers for UNHCR, in order to ensure their collective efficiency and effectiveness. These periodic meetings were supplemented with ongoing liaison for the delivery of specific assurance plans for the UNHCR humanitarian response in Ukraine, and the information technology and systems changes under the business transformation programme.

22. During the period the newly-appointed United Nations Board of Auditors were onboarded and the Inspector General's Office worked to ensure their plans had a good fit with the ongoing and planned work of other assurance providers.

23. Each oversight provider has its independence and specific mandate. In addition, each provider approaches oversight within its own professional framework and lens of review. The Inspector General's Office undertook analysis to understand each provider's work plan and to ensure planning discussions were held to avoid duplication and overlap of work. This was to create a balance overall in terms of organizational, financial and risk and type of assurance coverage provided to UNHCR.

#### **2. Oversight system analysis**

24. In addition to ensuring work is coordinated and balanced in coverage terms, the Inspector General's Office undertook systemic analysis of oversight work. For example, a map of UNHCR management's risk categories and related oversight coverage by all providers was developed. Different types of assurance were also mapped, and the products and outputs produced against criteria of formality and nature of assurance questions asked. These analyses supported the identification of gaps and types of coverage to assist in future planning and coordination work. The Inspector General noted the reduced workplan from the Joint Inspection Unit (see paragraph 34) and supports efforts to resolve issues affecting the delivery of their reviews for this and future years, as their work forms a distinctive component of the overall oversight system for UNHCR.

25. The Inspector General also noted the increase in donor-specific reviews, particularly in the post pandemic period. Where possible, the Inspector General encouraged the accessing and use of available sources of data and assurance. It also supported donor reviews, to obtain greatest efficiency and effectiveness in their use of data and available sources of assurance.

#### **3. Strategic oversight**

26. The Inspector General's Office continued to deliver on its mandated role to highlight and identify significant risks to UNHCR management. It has done this both formally and informally.

27. In support of this work, the Inspector General's Office undertook a programme of internal risk reviews to support the management team of UNHCR. This included an organizational review of the policy on addressing fraud committed by persons of concern, which is being reviewed by UNHCR in the context of realignment of protection-related activities between headquarters and bureaux. The organizational review built on prior year work on first- and second-line oversight.

28. A review of independence safeguards for third-line entities in UNHCR set out a typology and maturity model to assist UNHCR to take a range of proactive and conscious, decisions to enhance further the work of third line entities.

29. A root cause analysis for issues and risks in UNHCR inducted from risk and oversight findings data, was issued identifying the most prevalent to be related to procurement and vendors; partner procurement; and programme monitoring. The most significant root cause related to personnel, both capacity and tools and performance. The analysis noted the steps being taken by UNHCR management, notably to improve performance management systems and data systems under the business transformation programme.

30. These advisory reviews were shared with UNHCR management for their consideration.

#### **4. Internal Audit Service**

31. The Inspector General's Office remains the point of contact between UNHCR and the Office of Internal Oversight Services of the United Nations for the provision of internal audit services to UNHCR, in accordance with relevant General Assembly resolutions and a memorandum of understanding signed in March 2018.

32. The existing memorandum of understanding will be supplemented with an internal audit charter. This will set out a contemporaneous and best practice articulation of the internal audit service and its work in UNHCR. This is in the process of being agreed between UNHCR and the Office of Internal Oversight Services, with advice from the Independent Audit and Oversight Committee.

#### **5. Independent Audit and Oversight Committee**

33. During the reporting period, the Strategic Oversight Service provided secretariat support to the Independent Audit and Oversight Committee, which included the organization and facilitation of three sessions held in person in November 2022, March 2023 and June 2023 in Geneva. The sessions included consultations with key internal and external oversight entities, as well as UNHCR senior management from relevant divisions and the regional bureaux. The Independent Audit and Oversight Committee shared its observations with the High Commissioner and the Deputy High Commissioner at the conclusion of each session and will present its annual report to the eighty-eighth meeting of the Standing Committee of the Executive Committee of the High Commissioner's Programme. In addition, Strategic Oversight led the process for the recruitment and familiarization of a new member of the Committee who joined in January 2023.

#### **6. Joint Inspection Unit**

34. The Inspector General's Office liaised with the Joint Inspection Unit of the United Nations System in its capacity as the UNHCR focal point. It coordinated contributions from UNHCR to eight system-wide reviews during the reporting period, including feedback on terms of reference and participation in questionnaires. This included finalized reports on measures and mechanisms for addressing racism and racial discrimination<sup>2</sup> and on accountability frameworks<sup>3</sup> in addition to the coordination of ongoing reviews related to internal appeal mechanisms, flexible working arrangements, mental health and well-being,

<sup>2</sup> JIU/NOTE/ 2022/1/Rev.1 available at <https://www.unjiu.org/>.

<sup>3</sup> JIU/REP/2023/3 available at <https://www.unjiu.org/content/reports>.

and health insurance schemes, non-staff personnel and related contractual modalities, and acceptance and implementation of JIU recommendations.

35. Data collection exercises were, in some cases, lengthy and complicated and required extensive consultations. UNHCR contributed substantively to the Joint Inspection Unit's self-assessment<sup>4</sup>, and hopes that suggestions and comments made will be incorporated by the Joint Inspection Unit. Regarding the Joint Inspection Unit's programme of work, the Inspector General's Office, on behalf of UNHCR, reiterated proposals and priorities made previously which the Joint Inspection Unit had been unable to carry out to date. UNHCR expressed concern about the limited number of reports issued and the fact that the 2023 workplan contains only one system-wide review. In close coordination with relevant headquarters entities, the Inspector General's Office provided updates to the Joint Inspection Unit, resulting in the closure of a considerable number of outstanding recommendations. As of 30 June 2023, there were 36 open recommendations (compared to 52 last year), of which 11 were overdue but none for more than one year.

## **IV. Integrity system**

36. The Inspector General's Office is mandated to ensure the effectiveness and coherence of independent integrity work. During the reporting period, it took steps to work across UNHCR to enhance the overall effectiveness of the UNHCR integrity response system.

### **1. Integrity systems work**

37. The Inspector General's Office facilitated coordination across second- and third-line UNHCR entities undertaking integrity work in the reporting period. Coordination included the handling of concerns and complaints collectively and efficiently, as well as carrying out a range of system improvements.

38. The Office ensured consolidation of the changes to arrangements in which it is involved directly, such as changes to the protection against retaliation arrangements and the handling of complaints coming from the Speak Up Helpline, which are now routed into the Inspector General's Office.

39. The Office also provided support to other entities to embed other integrity systems changes, for example the smooth operation of the Support Desk, the referral mechanism for complaints not amounting to misconduct, and the preference for action taken by management over action taken by integrity entities to address workplace concerns. These systems changes have improved the coherence of the integrity system across UNHCR.

40. The Inspector General's Office will also support and lead work to enhance the integrity response system further, such as through a review of the collective data held by integrity entities to identify cross-cutting issues and risks; the handling of integrity matters related to forcibly displaced and stateless people as well as partner organizations of UNHCR; and an improvement of the Speak Up Helpline platform.

### **2. Witness and victim protection**

41. The Inspector General's Office, in collaboration with the Legal Affairs Service, agreed on improved protocols and practices to ensure the safety and protection of witnesses and victims throughout the investigation process. Risks included both physical threats and psychosocial risks. To address challenges related to witness safety, the Office explored alternative investigation methods, such as forensic digital extraction and measures to reduce or curtail the visibility of witnesses during investigations without compromising due process rights. Nevertheless, witness protection risks remain.

---

<sup>4</sup> 2022 JIU Self-Assessment summary report available at <https://www.unjiu.org/content/self-assessment-2022>.

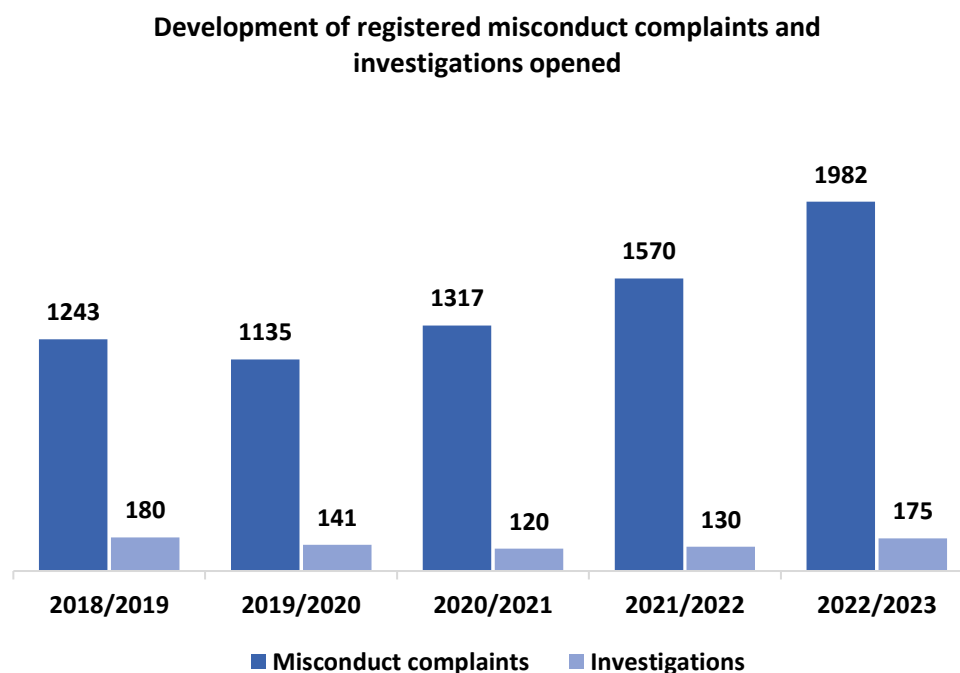
## V. Complaints and investigations

### A. Caseload and reporting

42. During the period, the Office recorded 1,982 misconduct complaints, a 26 per cent increase compared to 1,570 such complaints in the previous reporting period. The increase may be attributable to awareness-raising sessions; reaffirmed commitment by executive management on integrity matters; greater trust in reporting options; and further encouragement to seek support to resolve workplace issues.

43. Over the past five years, the Inspector General's Office has witnessed a steady increase in the number of misconduct cases reported. There has been an overall trend of reoccurring misconduct themes, the most common being sexual exploitation and abuse, financial fraud and fraud related to refugee status determination or resettlement. In the first quarter of 2023, workplace related complaints became an emerging trend of misconduct. This could be attributed to the launch of the Support Desk for workplace concerns in May 2022. Trends for sexual misconduct complaints have remained steady over recent years. While these data provide valuable insights, they reflect matters that are reported to the Inspector General's Office and may not accurately reflect underlying trends.

Figure I

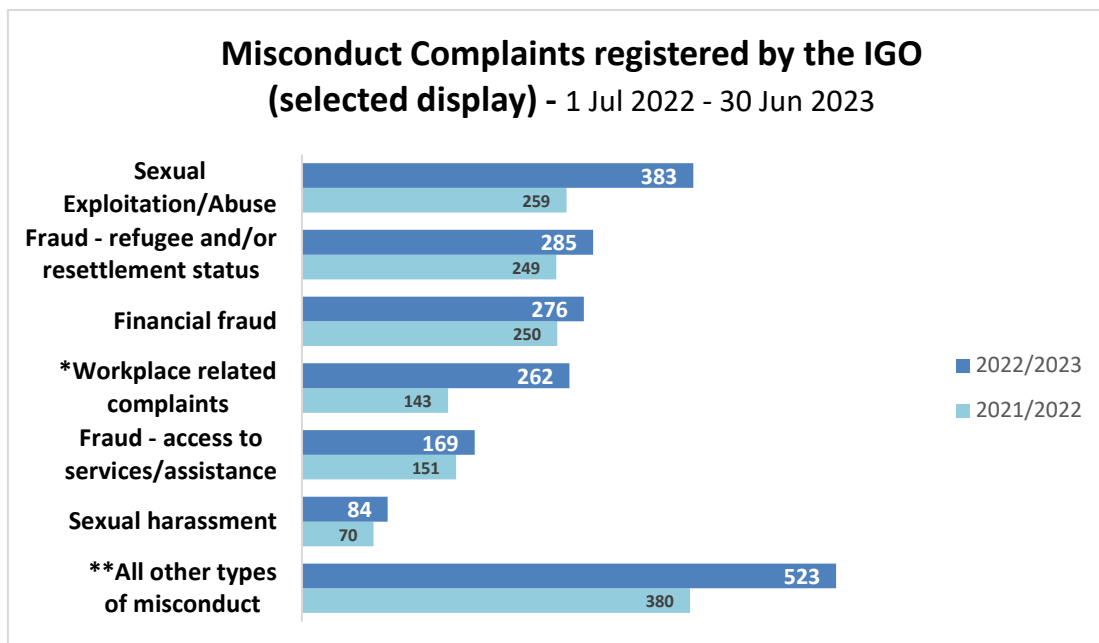


44. The greatest numbers of complaints of misconduct were related to: (i) sexual exploitation and abuse (19 per cent); (ii) refugee status determination and resettlement fraud (14 per cent); and (iii) fraud with financial implications<sup>5</sup> (15 per cent). These three categories remain the same from the two previous reporting periods. Forty-five per cent of complaints of misconduct implicated UNHCR personnel and are comparable to the previous reporting period, 27 per cent implicated implementing partner personnel, while 6 per cent implicated government officials and 4 per cent forcibly displaced and stateless persons.

45. By region, Africa (45 per cent), followed by the Middle East and North Africa (23 per cent) recorded the highest proportion of complaints, a similar trend and distribution compared to recent years.

<sup>5</sup> Fraud with financial implications includes fraud concerning entitlements/benefits and the United Nations Medical Insurance Plan.

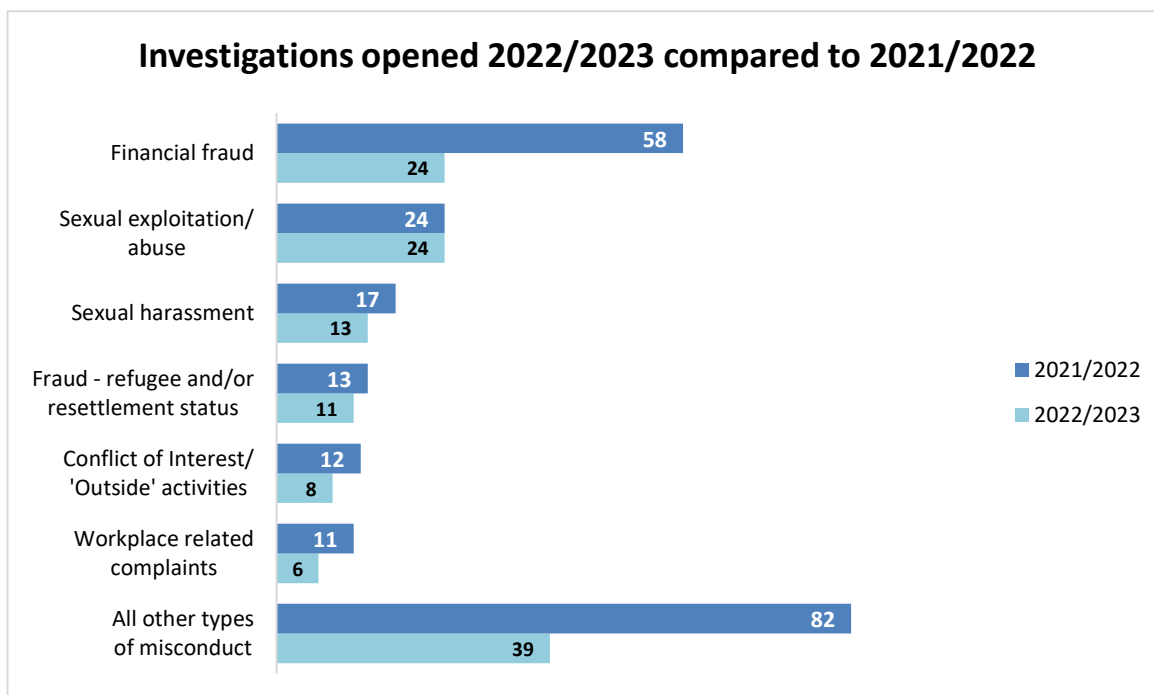
**Figure II**  
**Distribution of registered misconduct complaints 2022/2023 compared to 2021/2022**  
 (selected display referring to the most frequent misconduct categories)



\* Workplace related issues refer to Abuse of Authority, Discrimination and Harassment  
 \*\* Others refer to all other types of misconduct complaints

46. A total of 175 investigations were opened, representing an increase compared to 131 during the previous reporting period. The main categories of investigations opened related to: (i) fraud with financial implications (58); (ii) sexual exploitation and abuse (24); (iii) sexual harassment (17) and (iv) fraud related to refugee status determination or resettlement (13).

**Figure III**  
**Distribution of opened investigation 2022/2023 compared to 2021/2022**  
 (selected display referring to the most frequent misconduct categories)





47. Investigations implicating 153 individuals were finalized, representing a slight increase from the previous reporting period (143). Sixty-nine out of 141 cases implicating UNHCR personnel were substantiated and referred to the Division of Human Resources for disciplinary action. Nineteen investigations were closed for other reasons, and the remaining 53 cases were closed, as the complaints could not be substantiated or were unfounded.

48. A total of 35 disciplinary measures were imposed on 28 UNHCR staff members, with 17 (61 per cent) being dismissed or separated from service. The contracts of 6 individuals with affiliate workforce contracts were terminated and 1 other resulted in a sanction. A further 15 individuals left UNHCR before the completion of the investigatory or disciplinary processes.

49. During the reporting period, the case of one staff member was referred, through the Legal Affairs Service, to respective national authorities for criminal accountability.

50. The Investigation Service strived to address its workload in a timely manner, despite resource limitations. Eighty-two per cent of complaints relating to misconduct were assessed within 8 weeks. Seventy-five per cent of the assessments of complaints relating to sexual exploitation/abuse and sexual harassment were finalized within four weeks. Sixty-five per cent of all investigations were finalized within six months, an increase from 52 per cent the previous year.

51. Forty per cent of all complaints received were closed after the initial intake follow-up; 9 per cent led to the opening of investigations; and 51 per cent were referred to the relevant entities. These referrals were predominantly within UNHCR (58 per cent), to implementing partners for potential investigative follow-up (35 per cent) and to other entities, including the Office Internal Oversight Services Investigations Division for cases where there was a conflict of interest, as well as to investigative bodies of other United Nations entities and those of national authorities (7 per cent).

## **B. Protection from sexual exploitation and abuse, and sexual harassment**

### **1. Trends and data**

52. During the reporting period, the Inspector General's Office received 240 complaints related to sexual exploitation and abuse with identified or identifiable victims, meeting the criteria for reporting to the United Nations Secretary-General, compared to 155 complaints received during the previous year.

53. There were 42 complaints implicating UNHCR personnel, of which 25 cases were closed at the complaint level and 6 were pending assessment. A total of 11 investigations were opened, of these, 5 remained under investigation, while 1 was substantiated and 5 were closed, either because the allegations were unsubstantiated (2) or for other reasons (3).

54. There were 197 complaints implicating implementing partner personnel. Of those complaints, 39 were closed at the complaint level and 13 were pending assessment. The investigative bodies of the concerned partners opened 144 investigations, of which 69 are ongoing. Seventy-six investigations were finalized, of which 11 were unsubstantiated, 13 were closed for other reasons and 50 were substantiated and the results of the 2 remaining investigations are pending. Of the 50 substantiated cases, 42 involved dismissal and 8 subjects resigned during the investigation. One case involving implementing partner personnel was investigated by the Inspector General's Office and closed for other reasons.

55. The number of complaints of sexual harassment increased during the reporting period, from 55 compared to 52 during the previous reporting period. Thirty-two complaints implicated UNHCR personnel, 23 implicated implementing partner personnel. Of the 32 cases implicating UNHCR personnel, 18 victims decided not to pursue a formal process and 2 victims are undecided. The Inspector General's Office opened 12 investigations (7 still ongoing, 3 unsubstantiated and 2 substantiated).

## **2. Enhancing partner capacity in investigations**

56. During the reporting period, the Inspector General's Office and the UNHCR Regional Bureau for Europe organized a series of workshops for partners in Greece, Hungary and Ukraine. These were three-day workshops covering subjects such as the principles of due process; the victim-centred approach; the memory processes and investigative interviewing skills. Participants also engaged in a number of practical exercises, including a risk analysis to assess the likelihood and impact of different types of misconduct in their organizations; a gap analysis of existing investigation capacity at organizational level; drafting an investigation plan; and role-playing interviews based on a fictional scenario. Where needed, the workshops were tailored to each operational context, offered simultaneous translation and provided UNHCR operational partners the opportunity to engage with the Inspector General's Office.

## **C. Commitment to prevent misconduct**

57. The Inspector General's Office is committed to ensuring learning from investigations activity.

### **1. Management implication reports**

58. During the reporting period, 41 management implication reports were issued to relevant UNHCR management. These are short memoranda which draw learning from investigations to improve processes and systems.

59. Reports covered a range of subjects, including fuel and vehicle management, conduct of managers and staff, procurement processes, personnel processes and benefit and entitlement fraud. The Office also developed an online tracking system to enhance data analysis and tracking of UNHCR management responses.

### **2. Investigation briefings and awareness-raising**

60. In order to support and improve integrity risk management, the Inspector General's Office regularized its reporting to senior management at headquarters and regional bureaux on investigations statistics and analysis. To meet the reporting obligations of the United Nations, enhanced reporting was provided to country representatives on incidences of sexual misconduct. The Inspector General's Office strengthened the transparency of its investigations work, while remaining mindful of confidentiality and the need to maintain the integrity of the investigation process.

61. During the reporting period, the Inspector General's Office provided eight presentations at UNHCR headquarters and in the field, reaching over 500 personnel. These presentations aimed to raise awareness of the prevention of sexual exploitation and abuse, sexual harassment, fraud, corruption and other types of misconduct, as well as how to report incidents.

### **3 Proactive investigations**

62. Despite high demand on the Inspector General's Office, some limited proactive fraud identification and analysis work was undertaken in the period. This was in addition to ongoing advice and support provided on fraud matters. A proactive review of the Ukraine cash-based interventions programme was undertaken at commencement of the humanitarian response, identifying a range of systems and issues related to controls and risks for consideration by management.

## **VI. Conclusion**

63. UNHCR is facing a challenging external environment and high demand on its services. UNHCR has also commenced a period of significant organizational and systems reform. The Inspector General's Office remains committed to ensure that, in support of UNHCR, there is an effective independent oversight and integrity system which supports and

challenges the executive management team but also seeks to give confidence to the stakeholders of UNHCR, most importantly the forcibly displaced and stateless.

---