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**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 2023 to June 2024. 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 2023 to 30 June 2024. It is structured in a similar pattern to prior years, especially in relation to integrity data, to allow comparability with previous reports.

2. The Inspector General's Office continued to deliver on its mandate¹ of ensuring coherence and coordination of independent oversight activities; providing an independent investigations function; delivering assurance, strategic analysis and insight; and identifying significant risks to the Office of the United Nations High Commissioner for Refugees (UNHCR). It does this through its constituent parts: Strategic Oversight; and the Investigation Service.

II. Inspector General's Office

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

3. The overall objective of the Inspector General's Office's strategy is to ensure that UNHCR has an effective independent oversight system for both assurance and integrity matters. The Office does this through its mandate to coordinate the oversight entities providing assurance services and as the largest entity within the group of entities that works on integrity and workplace challenges. The Office seeks to support collaboration and co-working among the independent assurance and integrity entities to find the best and most effective response to issues arising. It also seeks to ensure lessons are learned and UNHCR systems and processes are enhanced in response to the work of the independent oversight providers.

B. Improving the Inspector General's Office

4. The Inspector General's Office is a learning organization, with a commitment to continuous improvement. This reflects a need for the resources invested in the Office to be used efficiently and effectively, particularly against a backdrop of financial pressure on UNHCR. It also reflects a fast-changing professional and operational context, with high expectations placed on independent oversight providers and in light of the increased opportunities presented by improved technology and revised professional standards.

1. Organizational structure and processes

5. The Office continued to adjust its global footprint and organizational structure, linked to concomitant changes to operational processes and activities. For example, complaints intake processes have been streamlined and enhanced to ensure that matters outside of the Office's mandate are more quickly identified and referred to relevant internal and external counterparts. The Office also continued to maintain, and deliver on, its workforce plan to attract, retain and develop specialist talent, and increase technical capacity, efficiency and diversity.

6. The Office maintained an extensive programme of professional development and training. For example, staff in Strategic Oversight undertook training in qualitative data analysis. Other training completed by staff in the Inspector General's Office included the Advanced Operational Risk Management training course; the programme of the United Nations System Staff College on Leadership, Women and the United Nations; and other management training courses. Continuous training is vital to maintain and enhance professional standards for investigators in a changing world. Online training sessions have therefore been arranged on a monthly basis for staff in the Investigation Service. Topics covered during the reporting period included digital forensics; artificial intelligence; use of

¹ As set out in the UNHCR Policy on Independent Oversight, which is available on the UNHCR global website

the new software systems introduced under the UNHCR business transformation programme; prevention of, and response to, sexual misconduct; new jurisprudence; human resources processes; female leadership; and standards relating to the UNHCR Code of Conduct.

2. Digital enhancements

7. The Inspector General has supported and endorsed work to enhance the Office's digital capacity, with significant progress made to embed artificial intelligence into investigations work. This project, now significantly advanced, is focused on using artificial intelligence to automate complaints intake processes and provide summary analysis of the complaints received. This will both speed up and improve complaints intake assessments and move complaints towards a better, more relevant, response quicker. This work will both necessitate and coincide with a major upgrade to the Office's complaints management software, itself bringing additional artificial intelligence integration in the second half of 2024.

8. The functionality and utility of online data tools maintained by the Inspector General's Office for the tracking of oversight plans and recommendations continued to be improved for the benefit of UNHCR management counterparts, including through the issuance of a detailed user guide. The Inspector General's Office's intranet webpage has also been enhanced to include an oversight portal.

3. Resourcing and efficiency

9. The Inspector General is keenly aware of the need to ensure value for money for the resources entrusted to his Office. As such, the Office has delivered efficiency gains. Misconduct complaints that are both received and registered have increased from 1,450 in 2021 to new plateau of between 2,050 and 2,100 in 2023 and 2024 respectively, representing an increase of 41 per cent. The Office has addressed this increase, with resourcing that was broadly unchanged, through process and technological changes; improved working with parties internal and external to UNHCR; and prioritization of investigations resources on the matters presenting the highest risk. In addition, the Office also enhanced its lessons learned work, for example the issuance of Management Implication Reports, setting out lessons learned arising from investigations to help prevent reoccurrence. This approach has ensured that the Office's investigations work is contemporaneous, without a backlog of either complaint intake assessments or investigations work.

4. Engagement and dialogue

10. The Inspector General maintains regular engagement and exchange with UNHCR executive management to encourage the effective and correct implementation of the oversight functions. This informal engagement is supported by a quarterly report for senior UNHCR management in headquarters and the field that provides a comprehensive overview of assurance and integrity work and the key trends arising from that work.

C. Working in partnership

11. The Inspector General recognizes that the oversight, and the integrity and workplace challenges system, are complex. They comprise a number of different professions and entities, each with independent mandates. To assist in bringing overall efficiency to this work, the Office works in close partnership with a range of counterparts.

1. Collaboration with external actors

12. The Inspector General and his team continued to provide regular, structured and on-demand briefings on the oversight and integrity arrangements of UNHCR for key stakeholders, including Member States. The Inspector General recognizes and endorses the keen interest in, and support of, oversight by UNHCR stakeholders. These briefings were, therefore, designed to enhance understanding by stakeholders of the oversight and integrity systems of UNHCR. For example, the Inspector General's Office held a joint briefing by UNHCR internal oversight providers on their strategic activities, plans and priorities on the

margins of the eighty-ninth meeting of the Standing Committee of the Executive Committee of the High Commissioner's Programme in March 2024.

13. The Inspector General's Office, given that it has one of the largest scale investigations workloads in the United Nations system, takes a leadership role. This year, the Office developed and led United Nations investigator baseline training for new investigators or investigators new to the United Nations system. Investigators from nine different agencies attended this training aimed to establish a consistent and robust foundation for investigative work in the United Nations. The Office also delivered workshops to train more than 100 investigators working in non-governmental organizations in Bangladesh and the Syrian Arab Republic. The training had a strong focus on ensuring that sexual exploitation and abuse investigations are conducted in line with a victim-centred approach.

14. Following analysis of a number of Inspector General Office's investigations, the Office observed that United Nations agencies and other donors often fund the same partners in the same country of operation. UNHCR has led a project with a range of United Nations and non-United Nations counterparts to share intelligence and funding information to identify and investigate the practice of "double dipping", where funded partners make duplicate claims for the same expenditure from different partners. Using the information shared among counterparts, the Office has developed a risk-prioritized roster of proactive investigations, several cases of which have been prosecuted during the reporting period. This work will continue in the second half of 2024. The results of this work to date will be shared later in 2024 with the Office's counterparts at an upcoming meeting of the Complex Emergencies Working Group, a group of international investigations bodies chaired by the Office of the Inspector General of the United States of America Agency for International Development.

2. Collaboration with internal actors

15. The Inspector General's Office supported UNHCR senior management with formal and informal advice, updates and the provision of the early warning of risks. This work included presentation and participation at numerous management-convened webinars for field staff on oversight issues related to programme and partnership, procurement and supply. During the reporting period, the Inspector General engaged closely with management counterparts on several oversight-relevant policy initiatives, notably including revision of the UNHCR Policy on Policies, and Accountability Framework, to ensure that they include key components that strengthen management oversight. The Inspector General briefed senior UNHCR colleagues on oversight and integrity issues and continued to provide comments and advice on proposed policy changes in UNHCR.

III. Oversight and assurance system

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

A. Coordination

17. Each oversight provider has its independent and specific mandate, approaching oversight within its own professional framework and lens. The Inspector General's Office reviewed and catalogued the output of these oversight providers during the reporting period, setting out how they individually and collectively act as a comprehensive and balanced oversight system.² This macro-level view of the oversight system was complemented by an analysis of each provider's workplan to ensure planning discussions were held, to avoid duplication and overlap of work, and to ensure a balanced assurance coverage.

18. The Inspector General's Office organized quarterly coordination meetings with internal and external oversight providers for UNHCR to ensure their collective efficiency and

² The Catalogue of Independent Oversight Products is available on the UNHCR global website

effectiveness. These meetings were supplemented with ongoing liaison to ensure complementarity of assurance plans as they were adapted throughout the year in response to changing operational realities for UNHCR.

19. The Office also convened the internal oversight providers to brief UNHCR senior leadership on their collective assessment of thematic issues and risks facing UNHCR in 2024 and to present their suggestions for corollary mitigating actions.

B. Oversight system analysis

20. As part of its role to ensure that oversight work is coordinated and leads to a balanced coverage of risks, the Inspector General's Office undertook systemic analysis to map UNHCR risk framework categories to related oversight coverage. This analysis supported the identification of gaps and types of oversight coverage to assist in future oversight planning and coordination work. The analysis was also published and is available to the public.

21. The Inspector General notes a trend of increasing bilateral and donor-specific reviews, in spite of the assurances available from the existing assurance providers, in UNHCR and the United Nations system. Whenever possible, the Inspector General encouraged and facilitated access and use of established sources of oversight assurance. The Office has also continued to develop various communications products to explain how the oversight system works and the assurance it provides.

C. Strategic oversight

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

23. In support of this work, the Inspector General's Office continued to undertake its programme of internal risk reviews to support the management team of UNHCR. In the reporting period, this included a review of the risks and vulnerabilities identified as having negatively impacted the United Nations Office for Project Services (UNOPS), providing a comparative analysis of the position of UNHCR. While the review concluded that UNHCR appeared to have a lower level of risk than that reported as present at UNOPS, the analysis proposed proactive action to further strengthen accountability. The Office held subsequent conversations on this topic with management, building on this and extracting learning from a subsequently published Joint Inspection Unit review of the governance and oversight of the executive boards of five United Nations agencies.

24. The Office also conducted a review of the key strengths and weaknesses, as highlighted by the independent external Multilateral Organisation Performance Assessment Network assessment of the performance of UNHCR, compared to the UNHCR understanding of its key performance and risk areas. This contributed both to validating the UNHCR view of its strategic risks and strengths, and informed consideration by UNHCR of its response and follow-up to the Multilateral Organisation Performance Assessment Network review.

D. Internal audit services

25. The Inspector General's Office is 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. These services are provided in accordance with relevant General Assembly resolutions and a memorandum of understanding signed in March 2018.

26. Discussions to update the existing memorandum of understanding continued throughout the period, focusing on baseline requirements for the provision of internal audit services in line with the newly revised and issued Global Internal Audit Standards and tailored to the operational model of UNHCR. This process draws on advice from the Independent Audit and Oversight Committee.

E. Independent Audit and Oversight Committee

27. During the reporting period, Strategic Oversight provided secretariat support to the Independent Audit and Oversight Committee, which included the organization and facilitation of three sessions held in person, in December 2023 in New York City, and in March and June 2024 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 ninety-first meeting of the Standing Committee. As three members finish their tenure shortly after the reporting period in August 2024, Strategic Oversight began administering the recruitment process during the reporting period for three new members to join in November 2024.

F. Joint Inspection Unit

28. In its capacity as the UNHCR focal point for the work of the Joint Inspection Unit of the United Nations System, the Office coordinated contributions from UNHCR to 12 system-wide reviews during the reporting period, including feedback on terms of reference and participation in data collection exercises through questionnaires and interviews. This included coordination for finalized reports on internal mechanisms at the pre-tribunal stage of appeal in the United Nations system,³ accountability frameworks,⁴ mental health and well-being policies and practices,⁵ flexible working arrangements,⁶ non-staff personnel and related contractual modalities,⁷ and health insurances schemes.⁸ There were ongoing reviews by the Joint Inspection Unit from their prior years' workplans on follow-up to reports and recommendations, and on health services. The Inspector General's Office advised UNHCR management on the Unit's draft report on follow-up to reports and recommendations.

29. Data collection exercises continued to be lengthy and complicated requiring extensive consultations, in particular relating to subject matters that did not have a singular owner within UNHCR. All four reviews from the Joint Inspection Unit's 2024 programme of work (budgeting, donor oversight requirements, mutual recognition, and the prevention of sexual exploitation and abuse) commenced simultaneously, which resulted in some scheduling difficulties and pressures on UNHCR staff and management to prepare, finalize and clear review-related work.

30. Regarding the Joint Inspection Unit's programme of work, the Inspector General's Office, on behalf of UNHCR, communicated its priorities among a roster of proposed topics shared by the Joint Inspection Unit. In close coordination with relevant headquarters entities, the Inspector General's Office provided follow-up responses and updates to the Joint Inspection Unit's recommendations, resulting in the closure of a considerable number of outstanding recommendations. As of 30 June 2024, there were 41 open recommendations, compared to 36 in the prior reporting period, of which 5 were overdue, including 2 for greater than one year.

IV. Integrity system

A. Integrity systems work

31. The Inspector General recognizes that the integrity and workplace challenges system is complex. Consequently, in the reporting period, the Office continued to take a systems

³ [JIU/REP/2023/2](#).

⁴ [JIU/REP/2023/3](#).

⁵ [JIU/REP/2023/4](#).

⁶ [JIU/REP/2023/6](#).

⁷ [JIU/REP/2023/8](#).

⁸ [JIU/REP/2023/9](#).

thinking approach⁹ to addressing integrity matters, acknowledging that workplace challenges, ethical challenges, retaliation, misadministration and misconduct are multifaceted, and often interrelated, issues. The Inspector General's Office continued to encourage a collective and systems approach to these matters.

32. The internal entities within the UNHCR integrity system met in January and May 2024 to discuss points of common interest and areas for collaboration, and to provide updates on ongoing initiatives. This provided an important opportunity for information-sharing and addressing integrity-related issues, while encouraging more coherent organizational policies, systems and mechanisms, which aim to strengthen and uphold the core values of UNHCR.

33. The Inspector General's Office continued efforts to both support and lead work to enhance the integrity response system further. For example, it reviewed data held by internal integrity entities to identify common (non-personally identifying) data points related to workplace matters and opportunities to aggregate these to provide a (more) representative view of workplace matters across UNHCR. The Office also worked with its counterparts to map and clarify the handling of integrity matters between itself and other entities, including through support to a review of the UNHCR policy on fraud committed by forcibly displaced and stateless persons. The refresh of the Speak Up Helpline provider arrangements was commenced in the period.

34. The Office continued to deliver on its core system roles: receiving and investigating complaints of misconduct; investigating complaints against retaliation, as referred from the Ethics Office; and receiving anonymous complaints from the Speak Up Helpline, which is independent from UNHCR. The Office ensured that matters requiring protection and confidentiality were appropriately handled, or referred to other entities as appropriate, through the Support Desk mechanism.

B. Witness and victim protection

35. During the reporting period, a set of standard operating procedures were established for the coordination of support to witnesses of investigations by the Inspector General's Office facing security risks, establishing that the UNHCR Legal Affairs Service was designated as the point of coordination for witness protection work.

V. Complaints and investigations

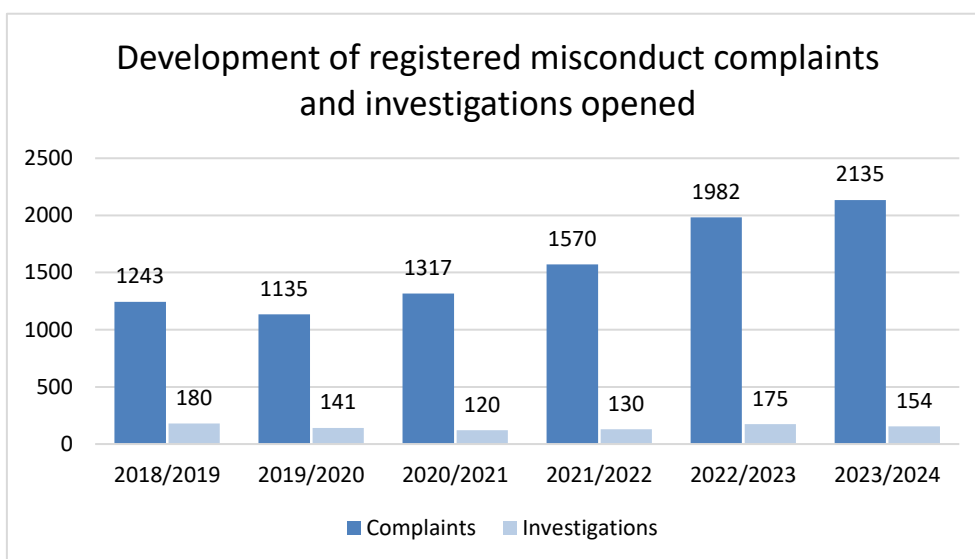
A. Caseload and reporting

36. During the reporting period, the Office recorded 2,135 misconduct complaints, an 8 per cent increase compared to 1,982 complaints in the previous reporting period.

37. In the past five years, the Inspector General's Office has witnessed a steady increase in the number of misconduct cases reported, a trend that continued in the reporting period. The reoccurring misconduct themes remained largely the same over the last year, with the most common categories of misconduct relating to refugee status determination or resettlement, sexual exploitation and abuse, and financial fraud. The numbers of complaints related to sexual misconduct have remained steady over recent years. While the data provide valuable insight, they may not accurately reflect underlying trends.

⁹ Systems thinking is an approach to problem-solving that views problems as part of a wider dynamic system. It recognizes and prioritizes the understanding of linkages, relationships, interactions and interdependencies among the components of a system that give rise to the system's observed behaviour. Systems thinking is a philosophical frame, and it can also be considered a method with its own tools.

Figure I
Development of registered misconduct complaints and opened investigations

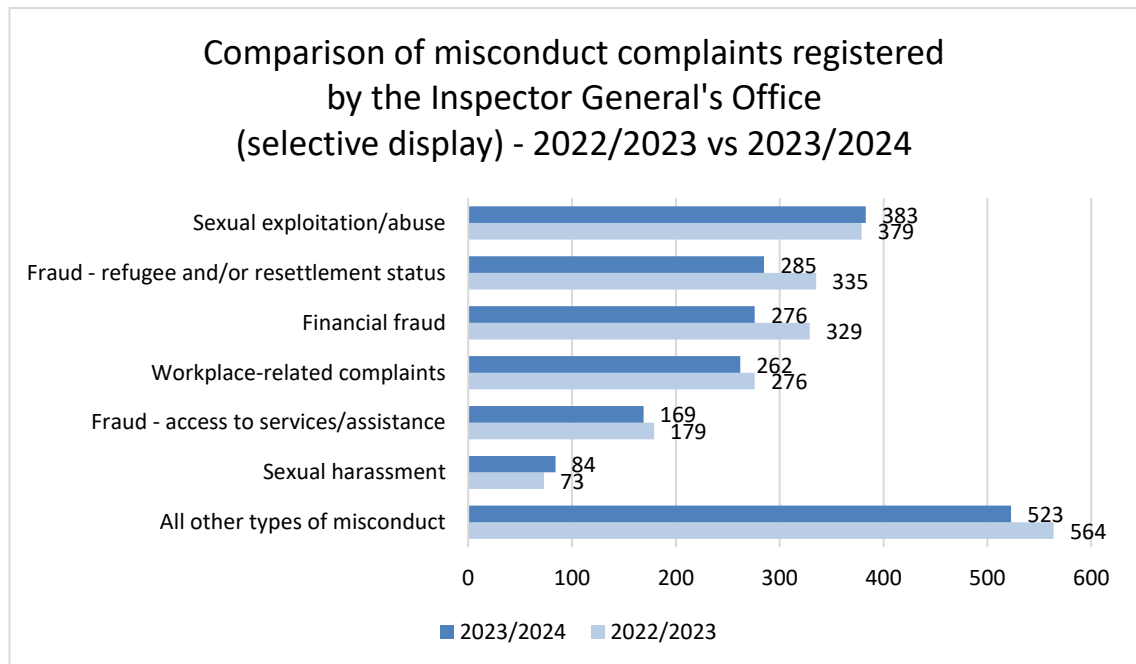


38. The greatest number of complaints of misconduct were related to: sexual exploitation and abuse (379 or 18 per cent); refugee status determination and resettlement fraud (335 or 16 per cent); and fraud with financial implications (329 or 15 per cent).¹⁰ These three categories remain the same from the two previous reporting periods. Some 1,009 or 47 per cent of complaints of misconduct implicated UNHCR personnel, a figure comparable to the previous reporting period. From the total number of complaints, 532 or 25 per cent implicated implementing partner personnel. One hundred fifty-six or 7 per cent implicated government officials. Ninety or 4 per cent implicated forcibly displaced and stateless persons.

39. Geographically, complaints in the three Africa regions represented the largest number (817 or 38 per cent), followed by the Middle East and North Africa region (546 or 26 per cent). These two regions accounted for 64 per cent of all complaints. Out of 817 total complaints within Africa, 622 complaints were registered in the East and Horn of Africa and the Great Lakes region, 112 in Southern Africa, and 83 in West and Central Africa, a similar trend and distribution when compared to recent years.

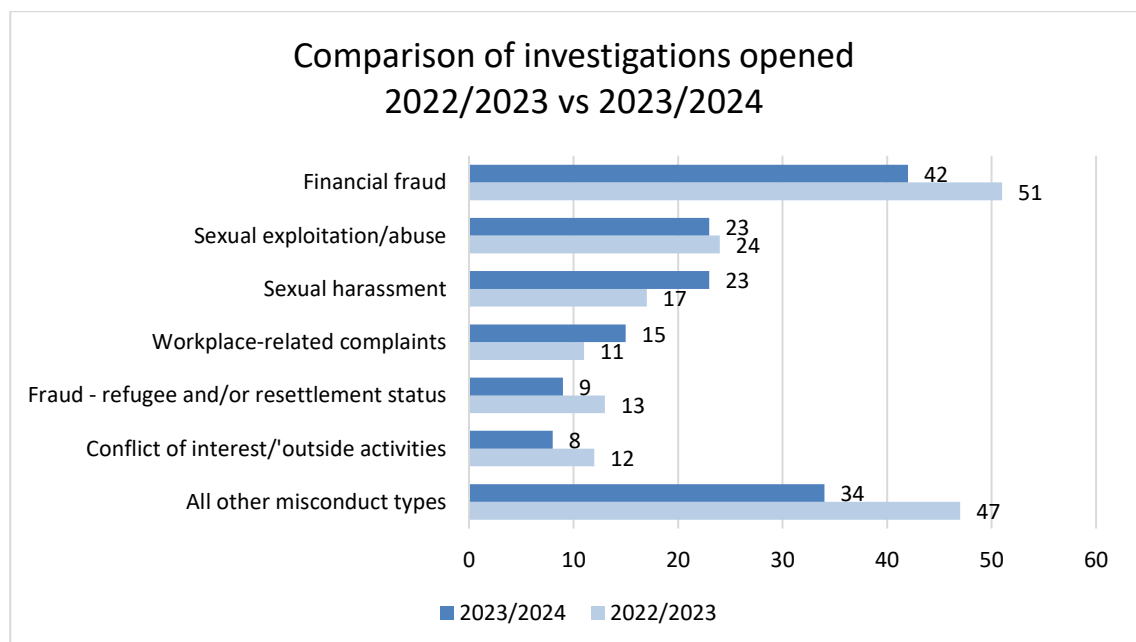
¹⁰ Fraud with financial implications includes fraud concerning entitlements/benefits and the United Nations Medical Insurance Plan.

Figure II
Distribution of registered misconduct complaints 2023/2024 compared to 2022/2023
 (selected display referring to the most frequent misconduct categories)



40. A total of 154 investigations were opened, representing a slight decrease compared to 175 during the previous reporting period. The main categories of investigations opened related to: fraud with financial implications (42); sexual exploitation and abuse (23); sexual harassment (23); and fraud related to refugee status determination or resettlement (9). Additionally, the Inspector General’s Office opened 15 investigations related to workplace-related complaints.

Figure III
Distribution of opened investigations 2023/2024 compared to 2022/2023
 (selected display referring to the most frequent misconduct categories)



41. A total of 164 investigations were finalized, compared to 153 investigations during the previous reporting period. Some 80 of the 164 (49 per cent) investigations were substantiated, and 46 investigations could not be substantiated. Twenty-six investigations had

to be closed before the investigation could be finalized, and the remaining 12 cases were unfounded.

42. Of the 164 investigations finalized, 147 implicated UNHCR personnel, 70 of which were substantiated and referred to the Division of Human Resources for disciplinary action.

43. A total of 45 disciplinary measures were imposed on 45 UNHCR staff members, with 12 staff members (27 per cent) being dismissed or separated from service. The contract of one affiliate workforce staff member was terminated, and a further 14 individuals left UNHCR before the completion of the investigatory or disciplinary processes.

44. During the reporting period, the cases of four staff members were referred, through the Legal Affairs Service, to the United Nations Office of Legal Affairs with a view to sharing with respective national authorities for criminal accountability.

45. The Investigation Service strived to address its work in a timely manner, despite resource limitations. Some 78 per cent of complaints relating to misconduct (excluding sexual exploitation and abuse and sexual harassment) were assessed within eight weeks, and 82 per cent of the assessments of complaints relating to sexual exploitation and/or abuse and sexual harassment were finalized within four weeks. Some 57 per cent of all investigations (excluding sexual exploitation and abuse and sexual harassment) were finalized within six months, and almost half of sexual exploitation and abuse and sexual harassment investigations were finalized within four months (25 out of 53).

46. Of all complaints assessed in the reporting period, 1,048 out of 2,098 (50 per cent) were closed after the initial intake follow-up; 841 or 40 per cent were referred to the relevant entities; 158 or 8 per cent led to the opening of investigations; and 53 or 2 per cent of assessments were still to be completed fully. Of the 841 referrals, these were predominantly within UNHCR (548 or 65 per cent); to implementing partners for potential investigative follow-up (242 or 29 per cent); to other entities, including the Investigations Division of the Office of Internal Oversight Services in cases where there was an actual or perceived conflict of interest; as well as to investigative bodies of United Nations entities and those of national authorities, as appropriate (53 or 6 per cent).

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

1. Trends and data

47. During the reporting period, the Inspector General's Office received 222 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.

48. There were 45 complaints implicating UNHCR personnel, of which 20 cases were closed at the complaint level, 5 complaints were referred to another service, and 7 complaints were pending assessment. A total of 13 investigations were opened, of which 4 remained under investigation, while 4 were substantiated and 5 were closed, either because the allegations were unsubstantiated (three complaints) or for other reasons (three complaints).

49. There were 177 complaints implicating personnel of implementing partners. Of those complaints, 57 were closed at the complaint level, and 12 were pending assessment. The investigative bodies of the concerned partners opened 103 investigations, of which 54 are ongoing. In total, 49 investigations were finalized, of which 12 were unsubstantiated and 37 were substantiated. Of the 37 substantiated cases, all subjects were dismissed by the implementing partner. Five cases involving implementing partner personnel were investigated by the Inspector General's Office and these investigations are ongoing.

50. The number of complaints of sexual harassment increased during the reporting period, from 59 compared to 55 during the previous reporting period. Some 45 complaints implicated UNHCR personnel, of which 16 victims decided not to pursue a formal process and 9 cases are still under preliminary assessment. A further 14 complaints implicated personnel of implementing partners. The Inspector General's Office opened 20 investigations of which

8 are still ongoing, 4 were substantiated and 6 were closed, either due to being unsubstantiated (4) or because the victim withdrew their consent (2).

2. Engagement on the new policy on addressing sexual misconduct

51. In the reporting period, the Inspector General's Office improved its collaboration with the Office of the Senior Coordinator on Sexual Exploitation and Abuse and Sexual Harassment, including through the launch on the policy on addressing sexual misconduct in May 2024. The two entities participated jointly in an internal event in the reporting period to introduce the policy to UNHCR staff, as well as in a briefing on the margins of the ninetieth meeting of the Standing Committee in July 2024. This strengthened working relationship follows a joint mission undertaken to Iraq in April 2024.

C. Commitment to preventing misconduct

1. Management implication reports

52. During the reporting period, 41 management implication reports were issued to relevant UNHCR management. These are short memorandums that draw learning from investigations to improve processes and systems. The reports covered a range of subjects, including procurement, abuse of diplomatic privileges and immunities, fuel and vehicle management, non-compliance with administrative instructions, fraud, harassment, abuse of authority, discrimination and security matters.

2. Investigation briefings and awareness-raising

53. During the reporting period, the Inspector General's Office made 17 presentations at UNHCR Headquarters and in the field, reaching over 3,500 UNHCR and partner personnel. These presentations aimed to raise awareness about the prevention and investigation of sexual exploitation and abuse, sexual harassment, fraud, corruption and other types of misconduct, as well as the procedure for reporting incidents.

VI. Conclusion

54. UNHCR has been through a challenging period of high external demand for its protection services, while continuing its significant organizational and systems reform. The "golden thread" of business transformation, and the associated rationalization and decentralization of Headquarters, should deliver a mandate-led, multilateral organization that is coherent and effective. An overarching theme from oversight data over the reporting period is a continued need for additional and enhanced systems thinking to ensure that UNHCR processes and systems contribute effectively to improved impact and outcomes.

55. The reporting period has also seen the demands on integrity and assurance within the independent oversight system increase significantly. Notwithstanding these pressures, the Inspector General's Office remains committed to ensuring that the independent oversight and integrity system continues to be effective.