



Corporate Services Division

Interim Anti-Fraud and Anti-Corruption Guidelines (03/05/2019)

Purpose

1. The Interim Anti-Fraud and Anti-Corruption Guidelines are intended to operationalize within the United Nations Environment Programme the “Anti-Fraud and Anti-Corruption Framework of the United Nations Secretariat” (the **Framework**) issued on 9 September 2016 through **ST/IC/2016/25** (<https://undocs.org/ST/IC/2016/25>) which declares the Secretariat takes a zero-tolerance approach to fraud and corruption involving its staff members, other personnel and third parties in relation to their work with the Secretariat.

Fraud and Corruption

2. The Framework defines in paragraph 5, **fraudulent acts** to include both “**fraud**” which encompasses any act or omission whereby an individual or entity knowingly misrepresents or conceals a material fact in order to obtain an undue benefit or advantage for himself, herself, itself or a third party, or to cause another to act to his or her detriment; and “**corruption**”, which encompasses any act or omission that misuses official authority or that seeks to influence the misuse of official authority in order to obtain an undue benefit for oneself or a third party. In this context, “**fraudulent acts**” refer to any intentional misconduct that misleads, or attempts to mislead, a party to obtain a financial benefit or other benefit or to avoid an obligation and seek to evade detection.

Zero Tolerance

3. The United Nations Environment Programme has adopted a zero-tolerance approach to fraud and corruption involving its staff members, other United Nations personnel or third parties¹ in relation to their work with United Nations Environment Programme. “Zero tolerance” means that United Nations Environment Programme will pursue all allegations of fraudulent acts involving any individual or entity covered by the regulations, rules, administrative issuances, policies, procedures and agreements described in the Framework and that appropriate administrative/disciplinary measures or contractual remedies will be applied if fraudulent acts are substantiated. Furthermore, the United Nations Environment Programme may, where deemed appropriate, refer certain matters involving credible allegations of criminal fraudulent acts to national authorities.

Scope and application

4. The United Nations Environment Programme is committed to preventing, identifying and addressing all acts of fraud and corruption relating to the implementation of its mandate involving:
 - i. staff members;
 - ii. other United Nations (UN) personnel (including officials other than the United Nations Environment Programme officials and experts on mission, individual contractors, consultants, interns, gratis personnel, participants in advisory meetings, “when actually employed” personnel and United Nations Volunteers); and
 - iii. third parties (including implementing partners, vendors, non-State donors).

¹ Paragraph 3 of the Anti-Fraud and Anti-Corruption Framework of the United Nations Secretariat.

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5. This policy should be read in conjunction with the UN Staff Regulations and Rules and relevant Administrative issuances. This policy complements the Framework (ST/IC/2016/25, including any amendments thereafter). **Annex I** provides a list of important regulations, rules, administrative issuances and guidance relating to fraudulent acts in the United Nations. It also includes a list of relevant offices.

Standards and Codes of Conduct

6. Standards and codes of conduct have been established for **staff members and other UN Secretariat personnel**. In addition, contracts issued to other personnel and third parties shall stipulate requirements with respect to such other personnel's and third parties' actions in the context of their contractual relationship with the United Nations Environment Programme.
7. The United Nations Environment Programme **staff members** must be guided by the standards of conduct prescribed in the UN Charter, the UN Staff Regulations and Rules, the ICSC Standards of Conduct for the International Civil Service, the Status, Basic Rights and Duties of United Nations Staff Members (ST/SGB/2016/9). These standards have been summarized in a user-friendly guide: Putting Ethics to Work. Managers must ensure that all staff members take the mandatory online Ethics Training available in Inspira, and to take periodic refresher ethics training courses, in person or online.
8. Similarly, high standards of conduct are expected of **Service Contractors and Individual Contractors** (Regulations Governing the Status, Basic Rights and Duties of Officials other than Secretariat Officials, and Experts on Mission) and the General Conditions of Contract for the Service of Individual Contractors.
9. For **United Nations Volunteers**, they must abide by the standards prescribed in the respective Conditions of Service.
10. Similarly, **third parties** participating in a procurement process, accept to abide by the UN Supplier Code of Conduct. They are required to actively ensure that their management processes and business operations align with UN principles, including, but not limited to its standards of ethical conduct regarding fraud and corruption, conflict of interest, gifts and hospitality, and post-employment restrictions.

Fraud and corruption awareness

11. Staff members, other UN personnel and third parties engaged in operations on behalf of United Nations Environment Programme must be aware of their responsibility to prevent, detect, deter, respond to and report on fraud and corruption promptly. Therefore, managers are required to raise awareness of this Guidelines, and reiterate the duty of all United Nations Environment Programme staff members and other United Nations Environment Programme personnel to report any and all possible cases of fraud and corruption.
12. All staff members are required to complete the online mandatory course in Inspira on *Preventing Fraud and Corruption module LMS-2926*, and all relevant courses on related matters.
13. Staff members have a responsibility to ensure that the United Nations Environment Programme's resources are used for valid and authorized purposes and in accordance with the United Nations regulations, rules, administrative issuances, policies, processes and procedures. Senior managers and supervisors have the added responsibility of establishing and maintaining proper internal controls to protect the organization's resources from misuse. Annex II refers to information and documentation provided to staff upon assumption of duties.
14. Other United Nations personnel and third parties with information regarding fraudulent acts against the United Nations Environment Programme or involving the United Nations Environment Programme staff members, United

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Nations personnel or other third parties, are strongly encouraged to report this information through the means listed under further below, as applicable.

Reporting of Fraud and Corruption, support to investigations and confidentiality

15. Pursuant to staff rule 1.2 (c) staff members and other United Nations Environment Programme personnel have the duty to report any and all possible cases of fraudulent acts.
16. Anyone with information regarding allegations of fraud or other corrupt practices can report it through one of the following means:
 - a. Email from the United Nations Environment Programme staff member to his/her **First Reporting Officer, as applicable**;
 - b. Email directly to the United Nations Environment Programme **Executive Director**;
 - c. Email directly to the United Nations Environment Programme **Corporate Services Division Director**;
 - d. Email directly to the **Office of Internal Oversight Services (OIOS)**²; or
 - e. **OIOS** website.
17. It is the duty of the United Nations Environment Programme to protect the confidentiality of the individual's identity and all communications through those means to the maximum extent possible.

Preliminary assessment and investigations of allegations involving United Nations Environment Programme staff

18. All allegations of misconduct³ -including fraudulent acts – are reviewed and investigated, as appropriate, by the United Nations Environment Programme or OIOS.
19. In line with ST/AI/2017/1, information about fraudulent acts may be received by staff members. Information may be brought to the attention of:
 - a. United Nations Environment Programme Executive Director, with copy to the Director of Corporate Services Division and OIOS; or
 - b. OIOS.

If such information is provided anonymously, it must be brought to the attention of OIOS.

20. Information received from a staff member alleging fraudulent acts should contain sufficient details for it to be assessed, such as:
 - a. detailed description of the unsatisfactory conduct;
 - b. the names of the implicated staff member(s);
 - c. where and when the fraudulent acts occurred;

² **ST/IC/201625:** 11. The Office of Internal Oversight Services (OIOS) was established to assist the Secretary-General in fulfilling his internal oversight responsibilities, in particular with regard to investigation, inspection and evaluation, monitoring and internal audit. It is the primary office charged with investigating high-risk, complex matters and serious criminal cases — including complex fraud and corruption cases — which it has classified as “category I” cases. In respect of cases considered to be of lower risk to the Organization — classified by OIOS as “category II” cases — a number of entities in the Secretariat may conduct investigations and/or administrative inquiries, as described below: (a) Heads of department/office/mission and programme managers: heads of department or responsible officers shall undertake investigations where there is reason to believe that a staff member has engaged in unsatisfactory conduct for which a disciplinary measure may be imposed; ..

³ **Staff rule 10.1 (a) defines Misconduct:** “Failure by a staff member to comply with his or her obligations under the Charter of the United Nations, the Staff Regulations and Staff Rules or other relevant administrative issuances or to observe the standards of conduct expected of an international civil servant may amount to misconduct and may lead to the institution of a disciplinary process and the imposition of disciplinary measures for misconduct.”

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- d. the names of potential witnesses to the fraudulent acts; and
 - e. all available supporting documentation.
21. The United Nations Environment Programme Executive Director, **upon consultation with Corporate Services Division Director**, shall decide whether to conduct a preliminary assessment of the information received about fraudulent acts to determine whether an investigation is warranted and shall inform OIOS accordingly. Should fraudulent acts involve the Executive Office or Corporate Services Division, the reports should be submitted directly to OIOS.
 22. The United Nations Environment Programme Executive Director, **upon consultation with Corporate Services Division Director**, may enlist the assistance of other staff members in conducting the preliminary assessment and may make further enquiries, including from the person(s) (if any) reporting the fraudulent act, the subject(s) of the report of fraudulent act, other staff member(s) and/or third person(s) believed to have relevant information.
 23. Upon conclusion of the preliminary assessment, the United Nations Environment Programme Executive Director **upon consultation with Corporate Services Division Director** shall decide to either:
 - a. Initiate a formal fact-finding investigation of all or part of the matters raised in the information about fraudulent acts if there are sufficient grounds to warrant such investigation;
 - b. Recommend the matter to OIOS for investigation; or
 - c. Not initiate an investigation and proceed as indicated further below.
 24. In cases where the United Nations Environment Programme Executive Director decides not to initiate an investigation due to insufficient grounds, the United Nations Environment Programme Executive Director **upon consultation with the Corporate Services Division Director**, should decide either to:
 - a. Close the matter without further action;
 - b. Take administrative measures or managerial action, without prior consultation with the staff member or other personnel, if applicable; and/or
 - c. Issue a written or oral reprimand, provided the staff member or other personnel if applicable has had the prior opportunity to comment in writing on the facts and circumstances, in accordance with staff rule 10.2 (c).
 25. The United Nations Environment Programme Executive Director **upon consultation with Corporate Services Division Director** shall inform OIOS of a decision to:
 - a. Close the matter without further action;
 - b. Initiate an investigation;
 - c. Take any administrative measures or managerial action or to refer the matter to the Assistant Secretary-General for Human Resources Management; or
 - d. Recommend the matter for investigation by OIOS.
 26. OIOS may at any time decide that a case is better handled by it. If OIOS decides to investigate the fraudulent acts, the United Nations Environment Programme Executive Director will defer to OIOS and cease any investigative actions in the matter.

Investigations of allegations involving other United Nations Secretariat personnel

27. Other **UN Secretariat personnel** are governed by the respective applicable administrative issuances, in particular officials other than Secretariat officials and experts on mission, consultants and individual contractors, interns and United Nations Volunteers under the applicable rules of the United Nations Development Programme. Cases of

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suspected fraudulent acts involving these categories of personnel should be reported to the United Nations Environment Programme Executive Director with copy to **Corporate Services Division Director**; the Assistant Secretary-General for Human Resources Management; or OIOS and should be investigated as appropriate, in accordance with applicable procedures.

28. With respect to **consultants and individual contractors**, their duties, obligations and systems of sanctions are defined in the administrative instruction governing the contracting of consultants and individual contractors in the United Nations Secretariat and in the general conditions of contracts for the services of consultants and individual contractors that apply to this category of personnel and that are incorporated into their individual contracts.
29. In the case of **gratis personnel**, the standards of conduct and accountability measures to which they are subject are established in sections 11 and 12 of the administrative instruction governing their relationship with the Secretariat. In the case of **United Nations Volunteers**, the basic terms of their conditions of service, as well as their duties and obligations, including those related to misconduct and disciplinary procedures, are established in the document entitled "Conditions of Service for International United Nations Volunteers". In the case of **interns**, their responsibilities, obligations and systems of sanctions are established in the administrative instruction establishing the conditions and procedures for the selection and engagement of interns at the United Nations, as well as in the internship agreement governing their contractual relationship with the United Nations.
30. All of these categories of other UN Secretariat personnel are required to cooperate fully with OIOS or other mandated investigations.

Third parties (including vendors, non-State donors and implementing partners)

31. The United Nations Environment Programme shall ensure that legally binding agreements between the United Nations and a **third party** contain provisions intended to deter and address fraudulent or corrupt acts. In this connection, in the case of **vendors**, the United Nations General Conditions of Contract, which are to be included as part of all procurement **contracts for goods and/or services shall** include such provisions.
32. In the case of **non-State donors** (this refers to individuals, trusts and foundations and companies) and implementing partners, the United Nations Environment Programme shall ensure that adequate due diligence is carried out prior to engaging in a contractual relationship with them. They are expected to use resources efficiently and for the intended purpose, and to refrain from, prevent and mitigate all possible fraudulent acts.
33. **Non-State donors and implementing partners** are also expected to disclose to the Organization any potential conflict of interest, and also to disclose if any official or professional under contract with the United Nations may have an interest in or a financial tie to the non-State donor organization or implementing partner's business.
34. The United Nations Environment Programme reserves the right to seek restitution of funds which were used for fraudulent acts.

Notification to donors

35. Corporate Services Division Director will notify donors as required on suspected fraudulent acts relating to the use of their funding in the implementation of projects. The notification will be issued as soon as the United Nations Environment Programme receives the report.

Fraud and corruption risk assessment

36. Staff members, particularly managers and supervisors, should be familiar with the risks and exposures in their areas of

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responsibility and be alert to any indications of fraud and corruption.

37. Where a high risk of fraudulent acts has been identified within the general risk assessment of programmes/projects, an additional and specific fraud risk assessment may be necessary. The aim is to help management to identify and evaluate areas of the programme/project that are most susceptible to fraudulent acts, and prioritize where the United Nations Environment Programme should focus its resources for fraudulent acts prevention and mitigation. These fraudulent acts prevention and mitigation measures should be monitored for effectiveness over time, and the fraudulent acts risk assessment process may be repeated periodically utilizing lessons learned, especially for longer-duration programmes/projects or where material changes are made to the design of the programme/project during its implementation.
38. Where managers have identified and assessed the risk of fraud and corruption, these risks can be managed by establishing risk mitigation plans, practices and controls to mitigate the risks, by accepting the risks — but monitoring actual exposure — or by designing evaluation procedures to deal with individual fraudulent acts' risks.

Lessons learned

39. The United Nations Environment Programme will use knowledge gained from lessons learned on audits and investigations to enable management to be more proactive in dealing with potential systemic weaknesses. When appropriate, **Corporate Services Division** will provide briefings and reports on risks facing the Organization and “lessons learned” from investigations to relevant management in the United Nations Environment Programme. **Corporate Services Division** shall review periodically the outputs from the investigation processes and the resultant remediation, mitigation, sanctions and recovery cycles, to ensure that this process is operating coherently and timely, and to seek to improve the effectiveness of the process.

List of fraudulent acts cases

40. **Corporate Services Division** will create and maintain a repository of documented cases of fraudulent acts on wecollaborate.

Retaliation

41. The Secretariat has an established protection against retaliation policy applicable to staff members, interns and United Nations Volunteers who allege that they have been subjected to retaliation or the threat of retaliation as a consequence of reporting misconduct including fraudulent acts or cooperating with a duly authorized audit or investigation. ST/SGB/2017/2.Rev.1 on Protection against retaliation for reporting misconduct and for cooperating with duly authorized audits and investigations lays out the framework for protection against retaliation.
42. A staff member or other personnel who reports fraudulent acts in good faith or who cooperates with any related investigation has the right to be protected against retaliation. ST/SGB/2017/2/Rev.1 para 1.3 stipulates that “Retaliation against individuals who have reported misconduct or who have cooperated with audits or investigations violates the fundamental obligation of all staff members to uphold the highest standards of efficiency, competence and integrity and to discharge their functions and regulate their conduct with the best interests of the Organization in view”. Therefore, requests for confidentiality by staff members reporting a concern shall be honored to the maximum extent possible.

Anti-money laundering and financing of terrorism

43. Anti-money laundering actions and combating of financing of terrorism are covered by UN Instruments and Conventions including:

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- Resolution 1617 (2005) of the UN Security Council which “ Strongly urges all Member States to implement the comprehensive, international standards embodied in the Financial Action Task Force’s (FATF) Forty Recommendations on Money Laundering and the FATF Nine Special Recommendations on Terrorist Financing.”
 - Resolution 60/288 of the UN General Assembly (20 Sept 2006) which includes a Plan of Action directed “To encourage States to implement the comprehensive international standards embodied in the Forty Recommendations on Money-Laundering and Nine Special Recommendations on Terrorist Financing of the Financial Action Task Force, recognizing that States may require assistance in implementing them.”
 - International Convention for the Suppression of the Financing of Terrorism (1999).
 - UN Convention against Transnational Organized Crime (2000).
 - UN Convention against Corruption (2003).
44. The United Nations Environment Programme shall handle allegations and/or acts of anti-money laundering and the counter financing of terrorism in the context of the above provisions and as per the means established in these Guidelines and its future revision.

Final provisions

45. Senior Managers are responsible for implementing and maintaining controls in their respective areas of responsibility to protect the organization’s resources from misuse. Senior managers play a key role in initiating the analysis of fraud acts. Senior Managers shall cooperate with other offices or entities, as necessary, during the fact-finding investigation of fraud concerns.
46. **Corporate Services Division** shall provide advice and assistance regarding the implementation of this Guidelines and on specific concerns, as necessary. A dedicated micro-site will be created on wecollaborate and an email account.
47. **Corporate Services Division** shall prepare and make public on its website an annual report on fraudulent acts reported in the United Nations Environment Programme.
48. The United Nations Environment Programme Executive Director shall, through the relevant channels, report to the Controller and the Board of Auditors all cases of fraud and presumptive fraud.
49. OIOS can provide advice on potential fraudulent acts and receive reports in a confidential manner through the dedicated hotline, accessible at <https://oios.un.org/page?slug=reportingwrongdoing>.

Piloting period

50. The Guidelines are issued for a period of 4 months as of the 3 May 2019. The Guidelines will be adjusted based on comments received and learnings gained during this piloting period. The final Guidelines will be issued thereafter.

Annexes

- **Annex I** - List of important instruments, regulations, rules, administrative issuances, policies and manuals governing fraudulent acts in the United Nations
- **Annex II** - Information and documentation provided to staff upon assumption of duties

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Annex I - List of important instruments, regulations, rules, administrative issuances, policies and manuals governing fraudulent acts in the United Nations

- **UN system wide documents**
 - [UN Staff Regulations and UN Staff Rules](#)
 - [Status, Basic Rights and Duties of UN Staff Members \(ST/SGB/2016/9\)](#)
 - [Standards of Conduct for the International Civil Service \(ICIS\)](#)
 - [Regulations Governing the Status, Basic Rights and Duties of Officials other than Secretariat Officials, and Experts on Mission \(ST/SGB/2002/9\)](#)
 - [General Conditions of Contract for the Service of Individual Contractors](#)
 - [United Nations Volunteers Conditions of Service](#)
 - [United Nation Supplier Code of Conduct](#)
 - [United Nations Secretariat Anti-Fraud and Anti-Corruption Framework \(ST/IC/2016/25\)](#)
 - [Prohibition of discrimination, harassment, including sexual harassment, and abuse of authority \(ST/SGB/2008/5\)](#)
 - [Protection against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations \(ST/SGB/2017/2/Rev.1\)](#)
 - [Putting Ethics to Work- A guide for UN staff](#)
 - Political Declaration and the measures for countering money-laundering adopted by the General Assembly at its twentieth special session

- **Relevant offices**
 - [Office of Internal Oversight Services \(OIOS\)](#)
 - [UN Ethics Office](#)

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Annex II - Information and documentation provided to staff upon assumption of duties

- **Oath of Office**

Pursuant to Staff Regulation 1.1(b), UN staff members are required to sign the Oath of Office upon their assumption of duties. The Oath states: “I solemnly declare and promise to exercise in all loyalty, discretion and conscience the functions entrusted to me as an international civil servant of the United Nations, to discharge these functions and regulate my conduct with the interests of the United Nations only in view, and not to seek or accept instructions in regard to the performance of my duties from any Government or other source external to the Organization. I also solemnly declare and promise to respect the obligations incumbent upon me as set out in the Staff Regulations and Rules.”

- **Status, basic rights and duties of United Nations staff members, and Standards of Conduct of the International Civil Service**

Arriving staff members are also provided with a copy of the “Status, basic rights and duties of United Nations staff members”, pursuant to the request of the UN General Assembly and in order to assist staff members in understanding their status, basic rights and duties as set out in the Staff Regulations and Rules. The purpose is to ensure that all UN staff are made aware of the “Standards of Conduct for the International Civil Service” adopted by the International Civil Service Commission and welcomed by the UN General Assembly in its resolution 56/244). The document also sets out commentaries on certain Staff Regulations and Rules, which are designed to assist staff members in understanding the relevant provisions and placing them in context. The document serves as an official guide for the use of management and staff on the scope and applications of the specific rules, upon which they may rely to guide their actions. The Standards and of Conduct seek to assist staff members and management in better understanding the obligations placed upon their conduct by the Staff Rules and Regulations in their role as international civil servants.

- **“Putting Ethics to Work: A Guide for UN Staff”**

The Ethics Office has published a guide entitled “Putting Ethics to Work: A Guide for UN Staff”, which serves as a practical guide to the ethical expectations that the UN sets for its staff members. The guide also explains the UN’s regulations and rules within the context of the UN workplace, and offers practical examples and actions geared at assisting staff members in upholding UN values and following UN policies. It also includes references to supporting documentation and to offices which can provide further guidance. The Guide seeks to assist staff members in making informed decisions, and promoting an ethical culture throughout the UN and preventing misconduct.

- **Financial disclosure and declaration of interest statements**

Pursuant to the Secretary-General’s Bulletin on Financial disclosure and declaration of interest statements (ST/SGB/2006/6), the UN imposes an obligation to file an annual financial disclosure statement upon: (i) all staff members at the D-1 level and above; (ii) all staff members who are procurement officers or whose duties are primarily the procurement of goods and services for the UN; and (iii) all staff members whose duties primarily relate to the investment of the assets of the UN, the UN Joint Staff Pension Fund, or of any accounts for which the UN has fiduciary or custodial responsibility; (iv) other staff whose direct access to confidential procurement or investment information warrants the filing of a financial disclosure statement; and (v) all staff serving in the UN Ethics Office.