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Ethics

Activities of the UNDP Ethics Office in 2022

Report of the Ethics Office

Summary

Pursuant to decision 2008/37 of the Executive Board, the UNDP Ethics Office submits the present report covering its activities in 2022. As required under the Secretary-General's bulletin on United Nations system-wide application of ethics: separately administered organs and programmes (ST/SGB/2007/11), the Ethics Panel of the United Nations reviewed the report electronically and at its 154th session on 14 February 2023.

This is the fifteenth annual report presented by the Ethics Office since its establishment in 2007.

Elements of a decision

The Executive Board may wish to take note of the present report and comment on progress made by the UNDP Ethics Office in strengthening the ethical culture of UNDP.



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I. Introduction

1. This report is submitted in accordance with Executive Board decision 2008/37. It details the work of the UNDP Ethics Office in 2022 pursuant to its mandate to “cultivate and nurture a culture of ethics, integrity and accountability, and thereby enhance the trust in and credibility of the United Nations, both internally and externally”, as stipulated in the Secretary-General’s bulletin ST/SGB/2007/11, United Nations system-wide application of ethics: separately administered organs and programmes.
2. Highlights of Ethics Office activities during the period include:
 - (a) *Active participation in the development of organizational policies and standard-setting.* Internally, this included serving as an observer on the UNDP Organizational Performance Group and a member of the UNDP Task Force on the Prevention of Sexual Harassment and Sexual Exploitation and Abuse. Externally, this included entailed participating in a system-wide review of ethical standards on behalf of the Ethics Panel of the United Nations and supporting the ethics functions of other organizations. Further details appear in chapter III.A.
 - (b) *An increase of approximately 41 per cent in live, non-mandatory ethics session participations (2,545 in 2021; 3,599 in 2022).* This is consistent with the objective of further influencing the organizational culture through dedicated efforts in the field of training, outreach and awareness-raising. Further details appear in chapter III.B.
 - (c) Within the 1,073 matters handled, there were 684 matters involving requests for ethics advice and guidance. Further details appear in chapter III.C, including examples of risks identified and addressed to illustrate the impact of Ethics Office advisory services.
 - (d) *A 100 per cent level of compliance with filing obligations in the financial disclosure programme.* With a filing population that grew by approximately 9 per cent (1,569 filers in 2021; 1,706 in 2022), the Ethics Office issued advice to address risks related to conflicts of interest for 300 individual filers as part of the process. Further details appear in chapter III.D.
 - (e) Six formal complaints of retaliation were received and addressed (compared with two in 2021, and four in 2020). Further details appear in chapter III.E, including information on matters in which management took action, with the support of the Ethics Office, to protect individuals from potential retaliation.
 - (f) *Collaboration with the ethics functions of other United Nations system organizations* to promote harmonization, effectiveness, and efficiency, as detailed in chapter III.F.
3. Based in New York, the Ethics Office functions on the principles of independence, impartiality, and confidentiality. This report summarizes the work and achievements of the office in 2022 across its mandated areas: (a) standard-setting and policy support; (b) ethics training, awareness-raising, and outreach; (c) providing confidential advice and guidance to personnel and management on ethics issues and ethics-related policies; (d) administering the UNDP financial disclosure programme; and (e) administering the UNDP policy for protection against retaliation. The report additionally details the engagement of the office in 2022 with the Ethics Panel of the United Nations and the Ethics Network of Multilateral Organizations.
4. The Ethics Office assists UNDP in preventing and managing ethical and reputational risk and in promoting its status as a trusted institution. A strong organizational culture of ethics and integrity is an essential foundation for the effective performance of UNDP programmes and operations. The office works as an advocate for UNDP values and principles, and through its activities promotes ethical conduct and decision-making by UNDP personnel.

5. To effectively perform its mandate, it is critical for the Ethics Office to be trusted to serve independently. In its decision 2022/16, the Executive Board requested that the ethics offices of UNDP, UNFPA, and UNOPS “maintain and strengthen their independence.”¹
6. During this reporting period, a framework for considering the independence of an ethics function was provided by the United Nations Joint Inspection Unit, which produced a report based on a comprehensive review of ethics functions in the United Nations system.² That report uses the following definition of “independence”: “freedom from conditions that threaten the ability of a person to carry out his or her responsibilities in an unbiased manner, with sufficient autonomy and in the absence of external influence”. The Joint Inspection Unit also provided a series of standards applied to assess the independence of ethics functions.³
7. Noting the definition and standards provided by the Joint Inspection Unit, the Ethics Office confirms its organizational independence for this reporting period. The office was free from interference in performing its activities. The office will continue to monitor the approaches of other organizations and relevant oversight recommendations to ensure that it maintains strong practices in this regard. The office is mindful that in its decision 2022/16 the Executive Board encouraged “direct and independent communication with the Executive Board, as needed, through reports or briefings, in particular on concerns related to whistle-blower protection against retaliation issues”.
8. The report of the Joint Inspection Unit also reviewed the activities of the United Nations system ethics offices, and recognized the strong practices of the UNDP Ethics Office in several areas. For example, it identified the UNDP Code of Ethics as “the most comprehensive” document of its nature from among the organizations reviewed, noting that the online version is “the most illustrative example of an educational and interactive code”, and that it “could serve as a model”. The Joint Inspection Unit explained that such documents are “a valuable tool for fostering an organizational culture of ethics”, and noted that “UNDP stands out for its particularly fast response time” in providing ethics advice.⁴
9. Building on the strong practices recognized by the Joint Inspection Unit, the office continues to play an active part in efforts to promote harmonization within this field. This is reflected, for example, in the Director’s role as a member of the International Civil Service Commission (ICSC) working group on revisions to the Standards of Conduct for the International Civil Service, and as Coordinator of the Ethics Network of Multilateral Organizations group for organizations that are part of the United Nations System Chief Executives Board for Coordination.
10. The office continues to explore opportunities to further strengthen its practices, as well as measure and enhance its impact on the organizational culture of UNDP. In this regard, it will be placing further emphasis on influencing organizational culture through ethics awareness activities. These activities – which will involve close collaboration with internal stakeholders – will occur within the context of various steps being taken by UNDP to deliver on the key objective of phase 2 of its ‘People for 2030’ strategy of “transforming culture”.
11. In 2022, the office started placing additional focus on activities in the field of ethics awareness, with significant results achieved, delivering live ethics trainings and

¹ Decision 2022/16, paragraph 4 (DP/2023/4)

² JIU/REP/2021/5

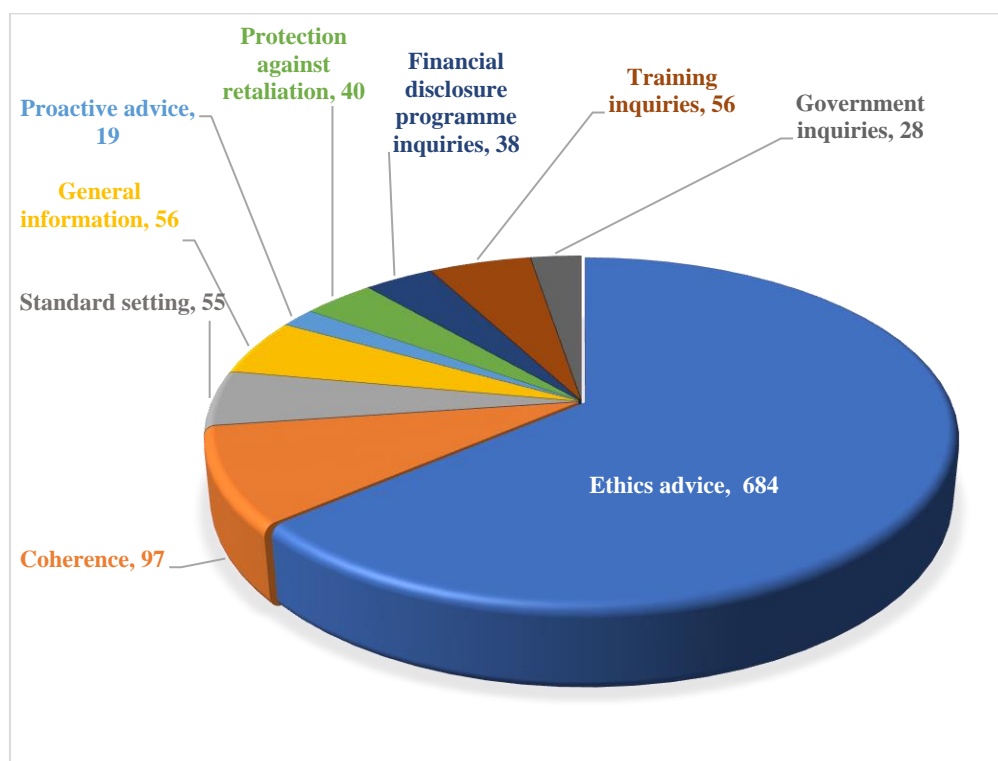
³ JIU/REP/2021/5, paragraph 98 (quoting definition provided in JIU/REP/2018/4, paragraph 127) and box 4

⁴ JIU/REP/2021/5, paragraphs 176, 180, 225

briefings at a record level (see chapter III.B). At the same time, the office assisted in developing various organizational policies and standards (chapter III.A.), maintained a significant level of advisory services (chapter III.C.), administered the financial disclosure programme for a growing group of filers (1,706) (chapter III.D.), and addressed formal complaints of alleged retaliation, while also providing guidance and support aimed at protecting individuals from potential retaliation (chapter III.E).

12. In 2023, the office will be developing an awareness and communication strategy to expand the scale and impact of its activities. A key enabler for broadening activities in promoting ethics awareness – thereby further influencing the organizational culture – will be increased collaboration with the ethics functions of other United Nations system organizations. Relevant steps are being taken within the Ethics Panel of the United Nations, as well as with the ethics offices of UNFPA and UNOPS. Further information in this regard appears in chapter III.F, consistent also with the Executive Board’s request that “the respective ethics offices [...] report on greater collaboration opportunities on field missions, on training and on outreach as well as on shared ethics-related guidance in their annual reports”.⁵

Figure 1. Requests for advice and other services, by category, 2022



⁵ Decision 2022/16, paragraph 3

II. Administrative matters

13. The office provides support to UNDP personnel worldwide, as well as to personnel serving the United Nations Capital Development Fund (UNCDF), the United Nations Office of South-South Cooperation (UNOSSC), and the United Nations Volunteers (UNV) offices in Bonn and New York.

14. Ethics Office staff positions during 2022 were: a Director (D1); an Ethics Adviser (P5); an Ethics Specialist (P3); and an Administrative Associate (G6). Following the retirement of the former Director, the Director position was vacant from January to May 2022.

15. The Ethics Office notes that management has endorsed the request of the office to establish a new P3 Ethics Specialist position in 2023. The position will be established within the existing budgetary allocation of the office.

III. Mandated activities

16. Consistent with its mandate to foster and promote a culture of ethics, integrity, and accountability within UNDP, the Ethics Office continued throughout 2022 to advance its ethics programme across its core areas of responsibility.

17. The office collaborated with various internal and external stakeholders, including the Office of Human Resources, the UNDP Office of Audit and Investigations, and the Executive Office, as well as the ethics functions of other United Nations system organizations. The office regularly engages with the UNDP Audit and Evaluation Advisory Committee, including to provide updates on the status of activities and to consult on priorities and the annual work plan.

A. Standard-setting and policy support

18. During the reporting period, the office provided assistance in organizational policy development upon the request of management and through engagement with relevant business units. The office assists in integrating ethics considerations and standards into evolving UNDP policies, guidelines, and operating procedures. In that regard, the Director serves as an observer with the UNDP Organizational Performance Group, which is responsible for reviewing and approving new UNDP policies and substantive changes to existing policies. Policies and documents reviewed under the process included, for example, the gender parity strategy, the revised international personnel services agreement, and national personnel service agreement policies. The Joint Inspection Unit highlighted the participation of the Ethics Office in this group as a “good practice”, enabling the office to “have an important role in reviewing and supporting policy development, processes and managerial practices”.⁶

19. In 2022, the office worked with the UNDP Bureau for Management Services to incorporate information on the new anti-money laundering and countering the financing of terrorism policy into the UNDP Code of Ethics and the UNDP policy for protection against retaliation. The office provided inputs related to protection against retaliation for the UNDP Global Environment Facility (GEF) self-assessment for 2022.

20. The office continued to serve as a member of the UNDP Task Force on Prevention of Sexual Harassment and Sexual Exploitation and Abuse. Through its participation, the office contributed to the development and implementation of UNDP strategies and

⁶ JIU/REP/2021/5, paragraph 183

action plans on the prevention of sexual harassment and sexual exploitation and abuse, 2021-2022 and 2023-2024.

21. The office was among the UNDP business units providing input to the Joint Inspection Unit as part of its review on measures and mechanisms for preventing and addressing racism and racial discrimination in the institutions of the United Nations system.

22. As the Ethics Panel representative on the ICSC Working Group on the Standards of Conduct for the International Civil Service, the UNDP Ethics Office is participating in a system-wide effort to review and update ethical standards. The ICSC invitation for the panel to participate is a testament to the United Nations system ethics function role as an independent, subject-matter expert in this field. In November 2022, the Director participated in a series of working group meetings, offering on behalf of the panel a presentation on key issues emerging from the practices of the ethics function. The Director will continue to participate in the working group in 2023.

B. Training, outreach and awareness-raising

23. Training, outreach and awareness-raising are fundamental aspects of the work of the Ethics Office. As UNDP operates in high-risk environments around the globe and constitutes a diverse, multicultural workforce, the adherence of its personnel to a unified set of ethical standards and expectations protects the reputation of UNDP and the integrity of its programme delivery.

24. Since the ethics culture of an organization is enhanced through the visible adherence of leadership to ethical behaviour, the office provides ethical leadership briefings that reinforce ‘the tone at the top’ and ‘the mood in the middle’.

25. While the number of participations in ethics sessions provides information on the reach of initiatives in this area, the office considers that further, qualitative information regarding impact would be valuable in designing and assessing those activities. In 2022, the office explored new modalities to assess its activities, including piloting surveys on awareness of expected standards and feedback regarding session content. A majority of survey participants reported an improved understanding of ethical standards following their participation in the training. The office will continue using surveys while exploring other modalities to measure the impact of activities.

Live sessions

26. Complementing its online courses, live sessions are an essential means of enhancing understanding of standards of conduct and engaging directly with personnel on ethics-related concerns. As a consequence of both its proactive outreach and increased requests for ethics trainings from UNDP offices around the world, the number of personnel receiving live training, outreach and awareness-raising has grown considerably over recent reporting cycles. While a then-record 2,546 participations in live trainings sessions occurred in 2021, that number increased to 3,599 live session participations in 2022.

27. With the lifting of COVID-19 travel restrictions, the office undertook some in-person missions, while continuing to provide the majority of its sessions through online platforms. Online sessions – including briefing on such matters as political activities and use of social media – were provided to UNDP personnel located in Barbados, Costa Rica, Georgia, Guatemala, Haiti, Kosovo,⁷ Kyrgyzstan, Mali, Mongolia, Mozambique, Niger, Pakistan, Paraguay, Peru, the Republic of the Congo, Somalia, Sri Lanka, Tunisia and Uruguay. Sessions were conducted individually by the Ethics Office, as well as in collaboration with partner offices – such as, for example, by providing joint briefings

⁷ References to Kosovo shall be understood in the context of Security Council resolution 1244 (1999).

with the UNDP Office of Audit and Investigations, the Office of the Ombudsman, and the Office of Human Resources on organizational policies, procedures and services relating to allegations of sexual misconduct. The office provided online ethics sessions to the UNDP Bureau of External Relations and Advocacy, the UNDP Regional Hub in Panama, UNDP SURGE Advisers, and UNCDF. The office conducted a procurement ethics training for procurement personnel at the UNDP Regional Bureau for Europe and the Commonwealth of Independent States.

28. In collaboration with the Office of Human Resources, the office developed a new webinar series, “Getting Onboard with Ethics”, designed for new hires as part of the UNDP onboarding programme. The series was launched in December 2022; further sessions will be forthcoming.

29. In 2022, the office conducted in-person missions to four locations. In a mission to UNDP Azerbaijan and to the UNDP Istanbul Regional Hub, the Ethics Office delivered group sessions on UNDP ethical standards and engaged in consultations with management and individual personnel. Multiple group sessions were provided, including on ‘speak up’ culture and promoting a respectful workplace. One session concluded with several personnel participating in a declaration/oath-taking ceremony led by the Director. In Istanbul, the office met with representatives of the Employee Association Committee, and several personnel received advice and guidance in confidential, one-on-one consultations.

30. The other in-person mission, to offices in Copenhagen and Kuala Lumpur, took place as part of an ethics awareness campaign jointly developed with UNDP Global Shared Services Centre management. The Centre provides human resources, finance, and procurement transaction services to UNDP operations in over 170 countries and territories, as well as support to partner organizations. Given that role, and since a substantial group of Centre personnel had joined UNDP relatively recently, the campaign aimed at ensuring that personnel were equipped with a good understanding of the UNDP Code of Ethics, including the guiding principles of its standards of conduct and how they apply to areas such as conflict of interest, promoting a respectful workplace, and addressing possible misconduct. Centre personnel stationed at other locations (Addis Ababa, Amman, Bangkok, Dakar, Istanbul, and Panama) were invited to join online. Sessions were well attended, with the Director again leading declaration/oath-taking ceremonies. Several personnel used the opportunity to engage in confidential one-on-one ethics consultations.

Senior management briefings

31. Given the importance of the UNDP leadership ‘tone from the top’ in upholding a culture of ethics throughout the organization, the Director provided additional ethics briefings, including to support conflict-of-interest vetting for new members of UNDP senior management and newly appointed officials at the D1 level and above.

32. The Director contributed to the UNDP ‘Leaders for 2030’ retreat programme. The Director supported the development of a case study aimed at assisting UNDP senior leaders in making risk-informed decisions; served as a speaker during a related online event; and participated in a panel discussion with other independent offices.

33. The Director’s consistent participation in such initiatives served to reinforce at the highest levels of the organization the importance of embedding ethics in UNDP operations and programming.

The “Ethics and Integrity at UNDP” online course, and other ethics training modules

34. The training programme of the Ethics Office includes a mandatory online course, available in multiple languages. As of 31 December 2022, the course had been completed by 20,520 UNDP personnel, including 3,903 new recruits completing the course in 2022.

35. Through the UNDP online learning platform, the office provided three voluntary, ethics mini-courses on avoiding conflicts of interest, the financial disclosure programme, and protection against retaliation. Available in multiple languages, as of the end of 2022 there had been 2,116 course completions.

Other awareness-raising and communication activities

36. The production and distribution of ethics information and guidance materials is crucial to reinforcing ethical standards and requirements and fostering a unified ethical culture across UNDP. The office has developed a comprehensive set of ethics education materials to ensure personnel are equipped with resources and knowledge to support informed ethical decision-making. Core ethics educational materials include: (a) the UNDP Code of Ethics (identified as the “most comprehensive” document of its nature from among the organizations reviewed);⁸ (b) “Where to Go When: A Resource Guide for UNDP Personnel”; (c) ethics guidance bulletins on outside activities, political activities, social media usage, and publishing in a personal capacity; (c) information brochures on the Ethics Office, preventing conflicts of interest, protection against retaliation, and financial disclosure; and (d) the annual holiday bulletin addressing gifts and personal conduct. To ensure accessibility, all awareness materials produced are translated into multiple languages.

37. In addition sharing these materials during all trainings, outreach and awareness activities, all the guidance materials are available on the Ethics Office intranet, with key materials also on the public-facing Internet site. The Internet site received 5,167 visits in 2022, while the intranet site had 7,952 page views by personnel. Building on the recognition that the Ethics Office is one of the “pioneers in the use of social media”⁹ to support awareness-raising activities, the office plans to expand its use of social media channels to actively promote ethical standards at UNDP.

38. Following revisions to the UNDP policy for protection against retaliation in December 2021, in 2022 the office issued an all-personnel information bulletin in multiple languages on protection against retaliation. The bulletin provides a link to the revised policy and explains in clear language how it works in practice, including how to apply to the Ethics Office for protection against retaliation.

39. The office seeks to promote a strong understanding of the UNDP framework and of its activities with the Member States through regular engagement and communications. The office held several meetings during the reporting period with Member States representatives to address inquiries regarding the UNDP protection against retaliation framework and the role of the office in relation to oversight and accountability at UNDP.

C. Confidential advice and guidance

40. The provision of confidential ethics advice by the Ethics Office is a key component in reinforcing UNDP ethical standards and culture. According to the JIU, this aspect of the ethics office mandate is “a pillar in the preventive and proactive work of the function and for achieving a ‘culture of ethics’”.¹⁰ By offering informed, impartial guidance to personnel and management on appropriate courses of action, and by clarifying organizational expectations vis-à-vis applicable rules and policies, the office supports all personnel in making appropriate decisions that advance the work and interests of UNDP. The provision of ethics advice enables personnel to better identify and resolve potential conflicts of interest – as well as other complex or sensitive workplace issues – before they develop into more serious concerns for the organization. By acting as a trusted consultative resource that can both counsel against proposed courses of action and suggest more appropriate approaches, the office has an important role in managing risk for UNDP.

41. Given the importance of its advisory role and its function as a confidential space to raise concerns and seek guidance, the office has made considerable efforts to raise awareness of its

⁸ JIU/REP/2021/5, paragraph 177

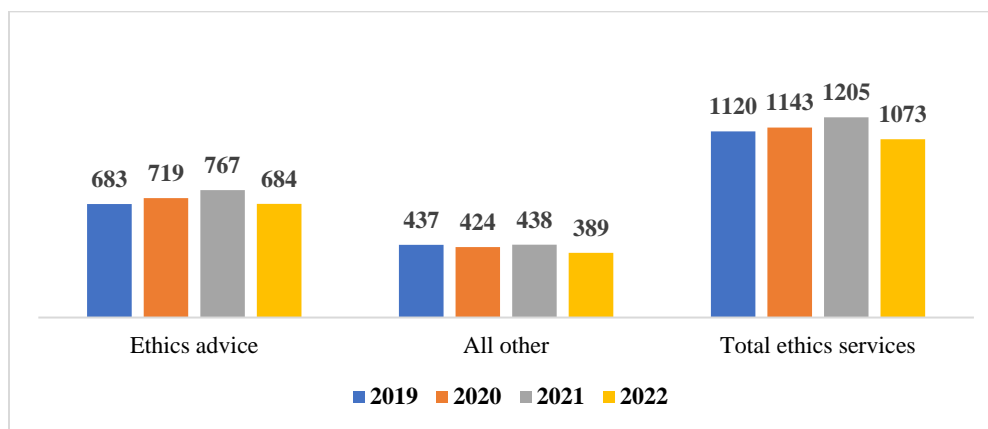
⁹ JIU/REP/2021/5 paragraph 191

¹⁰ JIU/REP/2021/5, paragraph 216

services across UNDP. In addition to providing clear, reliable, and pragmatic guidance, it has maintained a commitment to responsiveness, providing requested guidance within 24 hours (one business day) of receiving the relevant case information. The office was able to maintain its established standard of expedited responses throughout this period, including from January to May 2022, when the Director position was vacant. As a consequence of its continuing commitment to timeliness and quality advice, the office remains highly trusted within UNDP, with personnel and management routinely reaching out to the office for guidance and feedback prior to taking actions. The Joint Inspection Unit noted that “[t]he timeliness of ethics advice given is a key trust builder with staff”, highlighting that “UNDP stands out for its particularly fast response time” and adding that this was “a good practice to be taken into consideration by the ethics functions of other organizations when defining specific time frames for responding to requests for ethics advice”.¹¹

42. As shown in figure 2, below, the office processed 1,073 service matters in 2022, 684 of which were requests for ethics advice. The decrease in service matters compared to 2021 is attributable to the temporarily reduced capacity of the office during the first half of 2022, which occurred within the context of increases in other areas of work, such as in the number of financial disclosure filings reviewed (separately accounted for in chapter III.D, below).

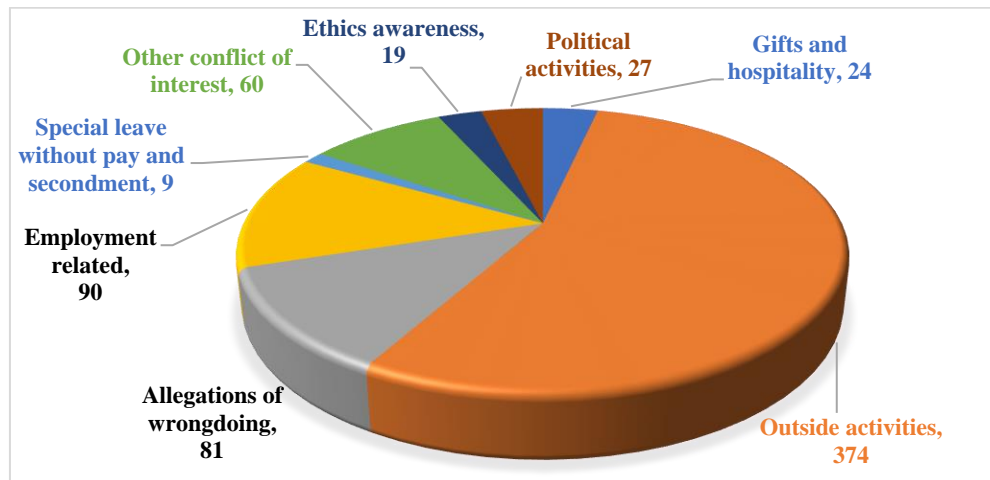
Figure 2. Ethics advice as a component of total services, 2019-2022



43. Over the reporting period, 63 per cent of Ethics Office service matters concerned requests for ethics advice and guidance (in 2021, ethics advice constituted 64 per cent of matters addressed). As shown in figure 3, below, the office issued advice on a broad range of topics, including: outside activity requests; involvement in political activities; internal procedures for reporting alleged misconduct; conflicts of interest; acceptance of awards, gifts and honours; and ethics-related employment concerns. For matters raised and concerns falling outside the mandate of the Ethics Office, personnel were directed to other appropriate offices, including the UNDP Office of Audit and Investigations, the Office of Human Resources, the Office of the Ombudsman, the United Nations Office of Staff Legal Assistance, and the UNDP/UNFPA/UN-Women/UNOPS Staff Association, to ensure that concerns were addressed. Upon request, the office promptly provided personnel with copies of the UNDP Code of Ethics, “Where to Go When”, and other ethics educational and guidance materials.

¹¹ JIU/REP/2021/5, paragraphs 225, 226

Figure 3. Ethics advice breakdown, 2022



44. Consistent with prior reporting cycles, the highest number of advice matters received were requests to engage in outside activities, including non-profit organization board membership in a personal capacity; limited part-time outside employment, such as university teaching; and external publishing. As a risk control measure, the office vets proposed outside activities to ensure the activity does not conflict with the requester's UNDP function or core obligations of independence, impartiality, and loyalty to UNDP, nor would it be against the interests of UNDP. In cases where the office recommends approval to UNDP management, it includes a list of conditions that the requester is expected to adhere to in order to prevent any conflict-of-interest situation from arising.

45. As previously reported, in late 2021 the office launched, in collaboration with the UNDP Office of Information and Technology Management, an online outside activity request and approval system for UNDP staff members. Now incorporated into the UNAll Service Portal – a service management platform used by UNDP for human resources, finance, operations, and procurement services – the new online system has significantly improved outside activity request efficiency.

46. Concerning risk identification and prevention, in 2022 the office advised querying UNDP procurement personnel on certain procurement exercises. Procurement personnel raised, for example, cases of UNDP project bidders with former UNDP contract holders on their project bid teams who had previously worked for UNDP on related project matters. In those cases, the Ethics Office confirmed that such bids should not be considered in light of applicable United Nations/UNDP post-employment restrictions, and that UNDP must ensure it is not exposed to allegations of impropriety and conflict of interest vis-à-vis its procurement processes should such a bidder be selected. Regarding procurement, in 2022 the Ethics Office advised a UNDP country office to re-advertise a project tender subsequent to a concern that the participation of a UNDP contract holder in the related procurement exercise could be perceived as a potential conflict of interest. To protect the interests of UNDP and the integrity of its procurement processes, the relevant UNDP contract holder was also to be removed from involvement in the re-advertised procurement exercise.

47. During the reporting period the office was approached by UNDP business units for advice on recruitment matters so as to avoid any potential or perceived conflict-of-interest situations. Noting that the UNDP policy on family relationships prohibits the spouses of UNDP personnel from working in the same organizational unit or line of authority, the Ethics Office independently reviewed and issued advice on measures

required to ensure that related recruitment exercises were fair and transparent, and in full accordance with the policy on family relationships.

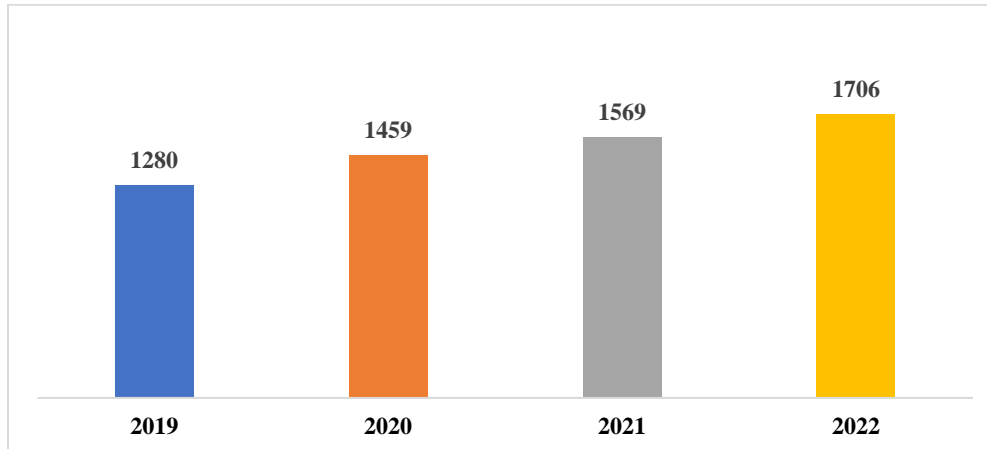
48. Another area where the office played an important risk mitigation and prevention role relates to advice on proposed outside activities linked to governments. For example, and in line with core obligations of independence, impartiality, and loyalty to the organization, the office advised several UNDP personnel not to serve in a personal capacity with government-owned, controlled, or affiliated entities, nor to be involved in representing a government or government-affiliated body. The office advised UNDP personnel that their obligations regarding governmental authorities prohibit their service in a personal capacity with external entities that work closely with governments or run programmes on behalf of government authorities.

D. Financial disclosure programme for the 2021 transaction year (filed in 2022)

49. The UNDP annual financial disclosure programme, as administered by the Ethics Office, is designed to identify, manage, and eliminate conflicts of interest between a filer's personal holdings, interests, and affiliations - as well as those of their immediate family members - and their UNDP function and obligations. Applicable to management at the D1 level and above, and to personnel whose principal duties involve procurement and investment, the financial disclosure programme seeks to ensure that private interests do not interfere, nor are perceived to interfere, with official actions or decision-making. Following review of all submitted disclosure statements, a subset of filers is selected by the office for a separate verification exercise to authenticate the accuracy of statements. As a regular and structured conflict-of-interest control mechanism, the financial disclosure programme promotes organizational transparency and public trust in UNDP.

50. The office conducted its 16th annual financial disclosure exercise in 2022. Covering the 2021 transaction year, 1,706 filers participated in the programme (see figure 4, below). Required filers are identified annually by working with the respective financial disclosure programme focal points at UNDP country office and business unit levels in accordance with guidelines issued by the Ethics Office.

51. It should be noted that the UNDP Ethics Office administers the programme entirely through internal resources, reviewing all filings directly. This approach results in cost savings for UNDP as compared to use of external vendors, and ensures that all reviews benefit from the UNDP-specific conflict-of-interest expertise of the office. As with previous financial disclosure exercises, the programme achieved a 100 per cent compliance rate in 2022.

Figure 4. Number of financial disclosure policy annual filers from 2019 to 2022

52. Concerning the applicable review process, the office commences reviews of financial disclosure statements upon submission, allowing for contemporaneous filer follow-up and enabling the prompt issuance of guidance to filers on required actions to mitigate identified conflict-of-interest risk, or to remedy conflict-of-interest situations.

Review of data and provision of conflict-of-interest advice

53. The review of financial disclosure statements follows a three-step approach. First, statements are reviewed to ensure submitted information is complete, with follow-up where required. Second, declared holdings such as company stocks are assessed in view of any UNDP business engagement, or potential engagement, with the relevant entity. Third, declared outside activities and external affiliations are considered against applicable restrictions and obligations as stipulated in organizational rules and policies. Taking into account the filer's UNDP function and duty station, all reviews are conducted to identify potential or actual conflicts of interest, and, where issues are detected, to provide proactive or remedial advice.

54. Under the financial disclosure programme, participating filers are required to report, inter alia, all held assets with a value of \$10,000 and above for themselves, their spouses, and their dependent children. To ensure that the programme functions as a robust and effective conflict-of-interest identification mechanism, it requires filers to answer disclosure questions on external affiliations and relationships that could potentially influence, or be perceived to influence, official decision-making.

55. In 2022, the Ethics Office issued conflict-of-interest advice to 300 filers, or 18 per cent of the filer population (the office issued advice to 19 per cent of filers in 2021). Guidance on required actions was provided in the cases of seven filers where a potential or actual conflict of interest was identified. Two of those cases involved new staff members who, respectively, declared continuing affiliations with a United Nations vendor and a non-governmental volunteer network that engaged with the United Nations. In both instances, and upon the advice of the office, the staff members formally ended their affiliations with the entities, and had any personal information removed from the entities' websites. In another case, a new staff member declared in their financial disclosure statement that they remained a government employee on unpaid leave from their government. As engagement with their government on behalf of UNDP constituted a core requirement of their UNDP function, the Ethics Office advised the Office of Human Resources that this gave rise to a clear conflict-of-interest situation that could be resolved only by the individual's resignation from either their government or from UNDP. Subsequent to the Office of Human Resources follow-up with the management of the relevant UNDP country office, the staff member resigned

from UNDP and returned to their former government position. The remaining four cases concerned low risk, undeclared outside activities, where the relevant filers were required to immediately seek and obtain outside activity approval.

56. The other 293 financial disclosure advice cases involved filers who submitted information that indicated a potential conflict-of-interest risk. For these cases, the Ethics Office provided proactive advice directly to the filers to ensure that they avoided any future actions that could give rise to a conflict-of-interest situation. The majority of these cases involved filers with family members or other close personal affiliates employed by government agencies, non-governmental organizations engaged in UNDP work areas, and actual or potential UNDP vendors.

Verification of financial disclosure programme statements

57. The verification of selected filer statements for accuracy and completeness is an integral component of the financial disclosure programme. Upon completing its review of all submitted filer statements, the office selected 40 filers for verification, taking into consideration filer location, grade, and gender. With guidance and support from the office, all participants completed their required submission of third-party verification documentation, ensuring full compliance with the 2022 exercise.

E. Protection of staff against retaliation for reporting misconduct and/or cooperating with duly authorized audits or investigations

58. The Ethics Office administers the UNDP policy for protection against retaliation, which applies to UNDP contract holders who allege they have been subjected to or threatened with detrimental action as a result of reporting misconduct, or for cooperating with an official investigation or audit (referred to as “protected activities” under the policy). In providing protection measures, the policy encourages and supports the reporting of alleged misconduct and investigation/audit cooperation, thereby enhancing the ability of UNDP to investigate and remedy conduct that, if left unreported and unaddressed, could cause significant risk or damage to the operations and reputation of the organization.

59. In accordance with the policy, the office receives protection-against-retaliation requests and conducts preliminary assessments to determine whether a complainant has engaged in a protected activity, and, if so, whether the protected activity was a contributing factor in causing the alleged retaliation. If the office determines that a prima facie case of retaliation has been established, the matter is referred to the Office of Audit and Investigations. Upon making an investigation referral, the office may recommend interim protection measures to management pending completion of the process to protect the interests of the complainant. The office makes a final retaliation determination after conducting an independent review of the completed investigation report and associated evidential materials such as witness statements. Should a retaliation complainant seek to contest any retaliation determination received from the Ethics Office, they may seek review by the Chair of the Ethics Panel.

60. The Ethics Office addressed 40 matters relating to protection against retaliation in 2022. Of those matters, 34 concerned, inter alia, provision of policy information and guidance to UNDP personnel; UNDP management and sources external to the organization; advisory assistance to a specific United Nations system ethics office on protection-against-retaliation issues; and comments by the Ethics Panel on retaliation determination reviews.

61. In addition to providing general advice on policy content and applicability, any UNDP personnel who raised workplace reprisal concerns not covered by the policy were directed to other appropriate offices, including the Office of Audit and Investigations, the Office of Human Resources, the Office of the Ombudsman, and the

United Nations Office of Staff Legal Assistance. The Ethics Office further maintained its open-door policy for any such personnel who wished to provide subsequent case updates, or obtain additional confidential guidance.

62. Of the 40 matters related to protection against retaliation addressed in 2022, six were formal allegations of retaliation as defined under the UNDP policy for protection against retaliation. While four of those allegations were from current and former UNDP personnel, two were received from individuals working at other United Nations offices (the office received two formal allegations in 2021 and four in 2020).

63. In two of the six allegation cases received, the office determined prima facie cases of retaliation and referred the matters to the Office of Audit and Investigations. The first of those cases involved the holder of an international personnel services agreement contract working on a limited duration UNDP-funded project. Having filed a harassment complaint with the Office of Audit and Investigations against their UNDP supervisor, and having cooperated with the resulting investigation, the individual alleged that their supervisor then retaliated by deciding not to renew their contract. In addition to referring the matter to the Office of Audit and Investigations, the office recommended to the complainant's management that their contract be renewed pending the conclusion of the retaliation review process, and that they be assigned a different supervisor. While management implemented both recommendations immediately, the investigation was closed prior to its finalization upon the subject's resignation from UNDP. The complainant in the case remained employed with UNDP until the conclusion of the project for which they had been recruited.

64. The second case where the Ethics Office determined that a prima facie case of retaliation has been established concerned a staff member at a UNDP-affiliated entity who alleged adverse action by their manager after filing allegations with the Office of Audit and Investigations and cooperating with an investigation. The office referred the matter to the Office of Audit and Investigations in late 2022. As the investigation is expected to be completed in 2023, the office will report on the outcome of that matter in its 2023 report.

65. For the other four allegations received where the office determined that prima facie cases of retaliation had not been established, two cases involved UNDP personnel working at separate UNDP country offices. The first involved a service contractor who alleged that their contract had not been renewed in retaliation for reporting alleged recruitment irregularities to the Office of Audit and Investigations. Case materials, however, showed that the individual's contract was not renewed on the basis of documented work performance concerns that existed prior to their protected activity. Noting that the Office of Audit and Investigations had not initiated any investigative actions on the individual's misconduct allegation at the time of their non-renewal of contract, there was no evidence that anyone at the county office was aware of the complainant's protected activity. The second case concerned a staff member who claimed a retaliatory reprimand from their supervisor after reporting abuse-of-authority allegations against that supervisor to the Office of Audit and Investigations. The Ethics Office determined upon review of provided case documentation that the contested reprimand was attributable to considerations that existed independent of the complainant's protected activity. While neither case raised a prima facie case of retaliation, the office advised each complainant on other appropriate mechanisms to address their respective concerns.

66. The third case where the Ethics Office determined that a prima facie case was not present concerned an individual working on a limited-duration project on a UNDP-administered service contract for a United Nations office. The complainant alleged a negative performance appraisal and potential non-renewal of contract in retaliation for, inter alia, a prior harassment/abuse-of-authority complaint against the managers of the United Nations office submitted to the United Nations Office of Internal Oversight

Services. Upon review, the office determined that the complainant's contested performance appraisal predated their protected activities. In addition, the complainant's contract was subsequently renewed, rendering that concern moot. While not finding a prima facie case of retaliation, the complainant agreed upon further discussions with the office to resume engagement with the Office of the Ombudsman, with whom they had previously interacted, on the issue of their performance evaluation and managing the relationship with their supervisor.

67. The fourth and final matter concerned a former UNDP staff member who approached the office after receiving notification that they were the subject of an investigation by UNDP. Noting that the individual had already been separated from UNDP, and that a decision had subsequently been taken not to pursue the investigation, the office informed the individual that the office did not consider that the matter would meet the elements required to establish a prima facie case of retaliation. The individual sought review of the matter from the Chair of the Ethics Panel, who concurred with the Ethics Office that the matter did not raise a prima facie case of retaliation.

68. Separate from the protection-against-retaliation policy, UNDP managers are expected and empowered under the UNDP legal framework for addressing non-compliance with United Nations standards of conduct to ensure that no staff member is retaliated against, and to take direct action to prevent potential retaliation at their workplace. In respect of that authority, in 2022 the Ethics Office engaged with UNDP management in three instances where personnel raised retaliation fears after submitting reports of misconduct. In two of those cases, UNDP management proactively sought the advice of the office on appropriate retaliation prevention measures. As advised by the office, implemented measures included preventing an investigation subject from providing comments in a complainant's performance evaluation, and allowing a misconduct complainant to work remotely pending the completion of an investigation process. Upon being contacted by the Ethics Office, another UNDP head of office temporarily changed a misconduct complainant's official reporting line, and implemented flexible working arrangements for the duration of a harassment and abuse-of-authority investigation. The Ethics Office notes that UNDP management's approach in these matters demonstrated a commitment to the duty of care toward relevant misconduct complainants, ensuring that circumstances did not deteriorate further.

69. As previously reported, in 2021 UNDP assigned an external reviewer to undertake a desk review to compare the UNDP protection-against-retaliation policy with similar policies in other United Nations system entities. The reviewer issued six recommendations, four of which were implemented in December 2021. (One recommendation implemented through revisions to the UNDP policy implicates changes to relevant agreements; efforts in that regard are ongoing.)

70. The two remaining recommendations concerned: (a) aligning the definition of a "prima facie case of retaliation" in the UNDP policy with that of the United Nations Secretariat; and (b) expanding the scope of protected activities under the UNDP policy to include engagement with the Office of the Ombudsman. Upon further review of these two recommendations by the Ethics Office in 2022, the UNDP policy was revised (with relevant amendments issued in January 2023) to incorporate the recommendation regarding the definition of a prima facie case of retaliation. The Ethics Office did not, however, consider it appropriate to expand the scope of protected activities to include engagement with the Office of the Ombudsman, given that such a revision would be contrary to the express purpose of United Nations system protection-against-retaliation policies to provide protection to individuals who either (a) report misconduct; or (b) cooperate with an authorized United Nations audit or investigation. Such a revision by UNDP would additionally be contrary to the policy of the United Nations Secretariat and to harmonized practice across the United Nations system. As the Office of the Ombudsman advises UNDP personnel who approach that office for confidential guidance, any reprisal for engaging with the Office of the Ombudsman would constitute

a potential abuse of authority (rather than retaliation), and could be reported directly to the Office of Audit and Investigations as such.

71. The Ethics Office monitors practices in this field to ensure that UNDP has a robust policy framework. The office is mindful that, in the public and private sectors, enhanced confidence and willingness on the part of employees to report serious misconduct strengthens institutional accountability and bolsters the fight against fraud, corruption, and gross mismanagement of resources. In addition to regularly considering whether the UNDP policy effectively promotes those objectives, the Ethics Office will continue to emphasize in its interactions with UNDP business units and managers the importance of fostering a ‘speak-up’ culture and a workplace environment free of retaliation.

IV. The Ethics Panel of the United Nations and the Ethics Network of Multilateral Organizations

72. The UNDP Ethics Office considers that collaboration with other ethics functions is a key enabler in delivering its mandate. Effective engagement in that regard facilitates sharing best practices, scaling initiatives, and promoting coherent, harmonized ethical standards across the United Nations system. The Ethics Panel of the United Nations and the Ethics Network of Multilateral Organizations are two key forums for such efforts. In addition, and in the light of the Executive Board’s request in its decision 2022/16 (paragraph 3), the UNDP Ethics Office has further strengthened its direct engagement with the UNOPS and UNFPA ethics offices.

73. In 2022, the office continued its active participation in the monthly meetings of the Ethics Panel, which comprises the heads of ethics offices of the United Nations Secretariat and separately administered organs and programmes. Chaired by the Director of the Secretariat Ethics Office, the Ethics Panel is mandated to establish a unified set of ethics standards and policies, and to consult on complex ethics matters having system-wide implications. In addition, the Chairperson of the Ethics Panel is mandated to review, in consultation with other panel members, determinations by individual ethics offices, including determinations that a prima facie case of retaliation has not been established.

74. During this reporting period, in addition to its existing activities, the Ethics Panel took steps to strengthen collaboration on training, awareness-raising and outreach by establishing a standing agenda item during monthly meetings to share information on planned missions to allow personnel of other organizations to also attend relevant sessions where appropriate. In December 2022, the panel decided to pilot in 2023 a sub-group on communications for the purpose of exchanging knowledge and sharing best practices in the areas of communication and outreach for our offices.

75. In addition to engaging with the ethics functions of the United Nations Secretariat and the separately administered organs and programmes through the Ethics Panel, the office is an active member of the Ethics Network of Multilateral Organizations. The Ethics Network includes over 100 senior ethics officials from more than 40 multilateral institutions. This includes the organizations belonging to the Chief Executives Board, which has established a dedicated group within the network. The Ethics Office Director serves as the coordinator for the group.

76. During this reporting period, Ethics Office representatives attended the annual conference of the Ethics Network hosted by the United Nations Educational, Scientific and Cultural Organization. In addition to chairing a meeting of the Chief Executives Board group, the Ethics Office Director was invited to participate in a panel discussion concerning challenges and innovative approaches in addressing conflicts of interest. As coordinator for the Chief Executives Board group, the Director engaged extensively with other ethics functions.

77. In addition to engaging with ethics functions through the Ethics Panel and the Ethics Network, the UNDP Ethics Office has sought the support of other United Nations system ethics functions while delivering its own activities. For example, in 2022, the office invited the United Nations Secretariat Ethics Office to assist with Spanish-language capacity by delivering an ethics training presentation on political activities, in Spanish, to the UNDP country office in Guatemala. The UNDP Ethics Office introduced the session, and subsequently answered questions in English. This valuable support by the United Nations Secretariat Ethics Office allowed for Spanish-language delivery, which might otherwise not have been possible other than through an external service provider.

78. Responding further to the Executive Board's request in its decision 2022/16 (paragraph 3), during 2022 the office engaged extensively with the UNOPS Ethics Office in support of its efforts to enhance its framework and practices. In addition to the regular engagement that occurs among members of the Ethics Panel of the United Nations, the office provided substantial inputs to the process of the UNOPS Ethics Office in revising the UNOPS whistleblower policy. In addition to sharing guidance and training materials, as part of the outreach and awareness-raising campaign described in paragraph 29, above, the office also met with the UNOPS Ethics Office while on mission in Copenhagen to further discuss its practice, share expertise, and explore opportunities for further collaboration. The office expects to continue working with the UNOPS Ethics Office to promote harmonization, effectiveness, and efficiency. The ethics offices of UNDP, UNFPA and UNOPS are planning to launch a joint ethics awareness-raising campaign in 2023, with shared initiatives to be delivered to personnel across all three organizations.

79. In addition to supporting other United Nations system ethics offices by sharing procedures and practices on protection against retaliation, in 2022 the office advised the Ethics Coordinator, Organization for Security and Cooperation in Europe, on the development of its first protection-against-retaliation policy.

V. Recommendations to management to strengthen the UNDP culture of integrity and compliance

80. In its decision 2011/24, the Executive Board called on the Ethics Office to make recommendations to management that would strengthen the organizational culture of integrity and compliance. The Ethics Office engages in ongoing dialogue with management regarding opportunities in that regard.

81. For this reporting period, the Ethics Office does not submit to the Executive Board any recommendations to management.

VI. Conclusion

82. Since its establishment in 2007, the UNDP Ethics Office has made considerable progress in promoting an ethical culture for UNDP. The office is mindful that progress and efforts in this area must be continuous. The status of UNDP as a trustworthy institution is critical to delivering its mission to eradicate poverty while protecting the planet. That trust relies, among other things, on ensuring that UNDP upholds a commitment to the highest standards of ethics and integrity. Building on the existing strong practices, with focused efforts to influence organizational culture by further promoting ethics awareness, and benefiting from effective collaboration with other United Nations system ethics functions, the UNDP Ethics Office will continue to support the organization in fulfilling that commitment.