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Report of the Ethics Office of UNICEF for 2021

Summary

The present report is submitted to the UNICEF Executive Board in accordance with Executive Board decision 2014/12. The report was reviewed and recommendations were provided by the Ethics Panel of the United Nations, as envisaged in section 5.4 of the Secretary-General's bulletin on United Nations system-wide application of ethics: separately administered organs and programmes ([ST/SGB/2007/11](#)).

The annual report covers each of the mandated areas of work for the Ethics Office: (a) standard-setting and policy support; (b) training, education and outreach; (c) confidential advice and guidance; (d) the Conflict of Interest and Financial Disclosure Programme; (e) protection of staff against retaliation; and (f) participation in the Ethics Panel of the United Nations and the Ethics Network of Multilateral Organizations. In accordance with Executive Board decision 2014/12, the report also presents recommendations to management to strengthen the organizational culture of integrity and compliance. The report covers activities relating to UNICEF staff and services provided to UNICEF staff, as well as consultants and other non-staff personnel, to the extent applicable.

Elements of a draft decision are provided in section XII.

* [E/ICEF/2022/9](#).



I. Introduction

1. The present report, the thirteenth since the establishment of the UNICEF Ethics Office in December 2007, covers the period 1 January to 31 December 2021. The report, prepared in accordance with the Secretary-General's bulletin on United Nations system-wide application of ethics: separately administered organs and programmes (ST/SGB/2007/11), is submitted to the Executive Board at its annual session in 2022.

2. The year 2021 was marked by key milestones and record achievements by the Ethics Office. Most notably, it was the first year that the Office operated as an independent organizational unit, headed by a new Director, Ethics Office, who was appointed in February. The number of requests for services from the Ethics Office doubled, from 555 in 2020 to 1,020 in 2021, and the Office conducted extensive outreach, training and awareness-raising activities, reaching 11,000 personnel in 2021, compared with 6,300 in 2020.

3. In 2021, the Ethics Office also implemented a more preventive and proactive strategy to address and resolve emerging ethical failures and inappropriate behaviour before they result in conflict or misconduct. In addition, it made strategic shifts in its training and outreach approaches to facilitate more pre-planned and data-driven targeting of the personnel in greatest need and at highest integrity risk, complemented by customized training for staff members with particular needs.

4. In addition, the Ethics Office strengthened its collaboration and coordination with other UNICEF offices, including by conducting joint activities, streamlining processes, and harmonizing operating standards to ensure consistency, uniformity and clarity in the resources and services available to personnel. Lastly, the Office developed new communication tools to maintain staff engagement with and refresh knowledge of ethics issues.

II. Overview of the activities of the Ethics Office

5. UNICEF is present in more than 190 countries and territories around the globe, advocating for the protection of children's rights. The Ethics Office currently provides services to more than 20,000 personnel, consisting of about 15,000 UNICEF staff members and 5,000 non-staff personnel.

6. The activities of the Ethics Office were undertaken in the following mandated areas of work during the reporting year:

(a) Provide guidance and policy support to management on ethics standard-setting by reviewing and advising on policies, procedures, standards, guidelines and practices of the organization in order to reinforce and promote the highest standards of ethics and integrity, as required by the Charter of the United Nations; other applicable staff rules and regulations; the directives of UNICEF; and the standards of conduct for the international civil service;

(b) Raise the awareness of staff regarding the values and expected standards of conduct and procedures of the United Nations through training, education and outreach;

(c) Provide confidential advice and guidance to staff and management, at their request, on ethical issues;

(d) Administer the Conflict of Interest and Financial Disclosure Programme;

(e) Undertake assigned responsibilities under the UNICEF Policy on Whistle-Blower Protection against Retaliation;

(f) Contribute to harmonized approaches to ethics issues within the United Nations system.

7. The year 2021 was transformative for the Ethics Office. Although the Office was established as a separate independent organizational unit in 2020, its initial budget as an independent office was released in mid-2021. The Ethics Office prioritized working closely with relevant UNICEF offices while maintaining its independence, to deliver more impactful results, raise its profile and promote awareness of its services among personnel. The Ethics Office acknowledges the support provided by management for the use of flexible resources to employ contingent staff in the second half of 2021, which allowed it to temporarily address a long-standing and significant human resources gap.

8. The recent separation of the Ethics Office from management was in response to various calls for UNICEF to strengthen its ethics function. For example, the Executive Board, in its decision 2020/19, requested UNICEF to “provide sufficient resources to the Ethics Office based on the assessment of the level of resources” and to “continue to report on the adequacy of the resources made available to the Ethics Office”. In addition, the Independent Task Force on Workplace Gender-Discrimination, Sexual Harassment, Harassment and Abuse of Authority (in its 2019 report), the Joint Inspection Unit (in its 2018 review of whistle-blower policies and practices in United Nations system organizations (JIU/REP/2018/4) and the Executive Board (in its decision 2019/15) have consistently called on UNICEF to strengthen the ethics function.

9. UNICEF management fostered an enabling environment for ethics and integrity, as manifested in: (a) a strong “tone at the top” expressed through consistent messaging by the Executive Director and key senior leaders on ethics and values; (b) the implementation of various recommendations on organizational and workplace culture, as well as diversity and inclusion; (c) an investment in functions and services to improve staff welfare and strengthen integrity; and (d) the organization of sessions and initiatives to facilitate a “speak up” and “listen up” culture within UNICEF.

10. Notwithstanding these vital developments, it is important that management also follow up on efforts to support the necessary resourcing of the ethics function as a newly independent office. In this regard, to date, the Ethics Office has not been allocated any additional staff positions to support its recent transformation. Indeed, the Ethics Office of UNICEF is one of the least resourced among the ethics offices in the United Nations common system, which operate with significantly more staff and higher budgets. In addition to its Director, the Ethics Office currently operates with a staff comprising two P-3 professionals and one administrative assistant, with no other middle supervisory position, servicing an organization with 20,000 personnel in 190 locations.

11. In more recent discussions between the UNICEF Audit Advisory Committee and the Ethics Office, the Committee noted with concern the current understaffing and resourcing constraints in the Ethics Office and the absence of middle supervisory staff in its present structure. The Ethics Office will continue to highlight these concerns in its discussions with management regarding the upcoming four-year budget cycle.

12. Despite these staffing constraints, with support from temporary contingent resources and in collaboration with other divisions, the Ethics Office fulfilled its mandate and delivered record results in 2021. Highlights of its achievements, which are further outlined in this report, include the following:

(a) The year saw an exponential rise in the level of engagement with the Office, with the number of requests for services increasing from 555 in 2020 to 1,020 in 2021 (see figure I and table 1 below for details). The greater demand for services is indicative of the increased level of awareness of and trust in the Ethics Office as a resource for confidential advice and a “safe space” to speak up. The Ethics Office

continued to respond to requests for advice in a timely manner: 99 per cent of requests were addressed within the seven-day response period established in its standard operating procedures;

(b) The Ethics Office conducted an unprecedented number of outreach, training and awareness-raising activities, reaching 11,000 personnel in 2021, compared with 6,300 in 2020. This was achieved in collaboration with various teams in other UNICEF offices, Ethics Dialogue Facilitators and human resource focal points in country and regional offices, who played a critical role as amplifiers and multipliers of ethics messages. The Ethics Office also partnered with the Global Staff Association and various local staff association leaders to share updates on the Ethics Office work programme and activities. In 2022, the Ethics Office will roll out a key partnership with the Organizational Culture team in the Office of the Executive Director to launch a network of Ethics and Culture Champions, which will help to strengthen organizational integrity and ethics culture more broadly;

(c) New Ethics Month activities were carried out in various offices, anchored by a global event that employed an inclusive and participatory format. The theme of the 2021 Ethics Month, “Care in Action”, was explored by UNICEF leadership and other staff through sharing stories of how the value of care had been exhibited in the workplace and communities. In 2021, more than 6,300 personnel participated in Ethics Month activities, compared with 5,133 in 2020;

(d) The Office shifted to a more preventive and proactive approach to address and resolve emerging ethical failures or inappropriate behaviour before they result in conflict or misconduct, thus filling the gap between advisory and investigation functions in the organization. This approach entailed an increased focus on early interventions, in close coordination with other units and affiliated accountability and oversight offices, to help UNICEF identify and mitigate risks and provide staff with actionable and practical guidance and assistance so that they can better identify, assess and resolve their concerns. The ethics function is at its best when it helps to prevent ethical failures from occurring, and by detecting and preventing conflicts from materializing and alerting the organization of significant risks, the Ethics Office played a vital role in preventing and mitigating organizational and personal harm;

(e) The Office made a strategic shift to pre-planned and data-driven approaches to training and outreach, targeting those in greatest need and at highest integrity risk. These approaches were complemented by customized training sessions for personnel with particular needs. There was sustained focus on offices and categories of personnel identified as historically underrepresented in terms of their use of ethics services and on bridging gaps between ethics in the centre and in the periphery;

(f) Multiple efforts were pursued to strengthen collaboration and coordination with other UNICEF offices, in particular the Office of Internal Audit and Investigations (OIAI), Organizational Culture, Internal Communications, the Division of Global Communication and Advocacy, the Division of Human Resources and the Office of the Ombudsman/Mediation by conducting joint activities and streamlining processes and harmonizing operating standards to further promote consistency, uniformity and clarity in the resources and services offered to personnel. The Ethics Office assisted staff with reporting concerns to the appropriate channels, created robust referral protocols and strengthened coordination efforts on conflict resolution, while at the same time safeguarding the independence, impartiality and confidentiality of each of its functions;

(g) The Office continued to execute efficiency efforts in administering the Conflict of Interest and Financial Disclosure Programme. In 2021, it launched a review of the disclosure system and began an assessment of a potential revamp, while maintaining 100 per cent compliance with the programme. The Office implemented process improvements and completed the full cycle by 31 October 2021, thereby reducing the duration of the annual cycle to 8 months compared with 13 months.

Figure I
Number and percentage of requests for Ethics Office services, by category, 2021

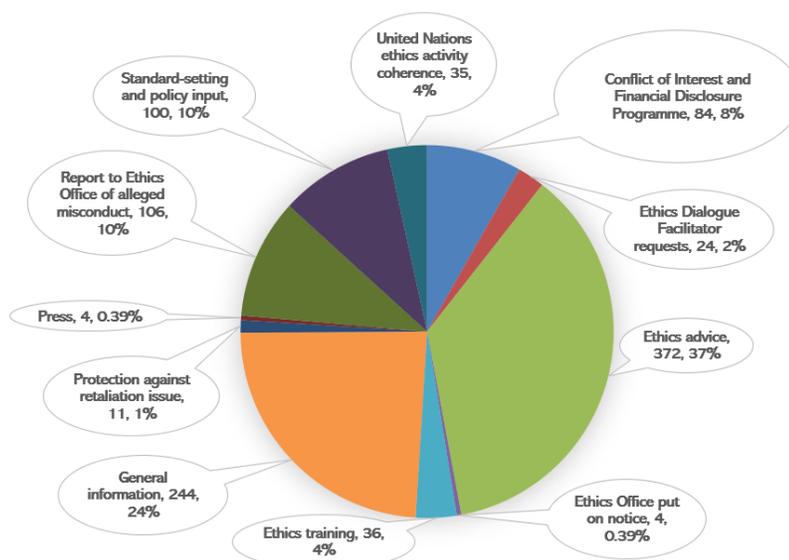


Table 1
Requests for ethics services, by category, 2019–2021

Category	2019	2020	2021
Confidential ethics advice ^a	409	320	372
Ethics Office put on notice ^b	45	3	4
Ethics Dialogue Facilitator requests	12	23	24
Ethics training	71	24	36
Conflict of Interest and Financial Disclosure Programme	61	49	84
General information requests	12	0	244
Press	1	0	4
Protection against retaliation	10	9	11
Report to Ethics Office of alleged misconduct	49	72	106
Standard-setting and policy input	47	47	100
United Nations ethics coherence (consultations within the Ethics Panel)	71	8	35
Total	788	555	1 020

^a The Ethics Office counts as a request for confidential ethics advice any individual request for advice and guidance by a staff member or non-staff personnel in relation to a set of facts. In many instances, one request for confidential ethics advice may require multiple communications by email and/or conversations. In other instances, one request for confidential advice may require a single exchange.

^b This category refers to situations in which the Ethics Office is notified of a particular situation by a staff member or non-staff personnel, but the individual specifically requested the Office not to take any action.

III. Training, education and outreach

13. In 2021, the Ethics Office shifted to a more strategic, proactive and needs-specific approach to training, education and outreach (see table 2 below). This shift included undertaking a thorough review and revision of existing training content and adopting a more data-driven, structured way to identify which teams the Ethics Office will engage with directly and provide with customized training. Over the year, the Ethics Office reached more than 11,000 personnel through ethics training and outreach activities, including those carried out in October 2021 during Ethics Month. Given its complex operating environments and multicultural workforce, UNICEF depends on its personnel understanding and adhering to the highest ethical standards to maintain its reputation and ensure effective service delivery. Therefore, in its outreach and training activities, the Ethics Office focuses on helping personnel understand UNICEF rules, regulations and standards of conduct; identify potential ethical dilemmas; and make decisions that are in the best interest of the organization.

Table 2

Key shifts in the Ethics Office approach to training, outreach and awareness-raising

"Current" state		"Future" state	
Ad hoc training planning	<ul style="list-style-type: none"> • Trainings in regional, country and field offices provided on ad hoc or reactive basis • Resource planning difficult • Travel missions planned at the last minute 	Pre-planned trainings, outreach	<ul style="list-style-type: none"> • Proactively reaching out to units/offices identified for outreach • Resources and mission dates are planned at the beginning of the year
Training decisions not data-driven	<ul style="list-style-type: none"> • Lack of clear, systematic criteria for training planning decisions. Difficult to identify and prioritize groups with greatest needs • Riskiest, greatest-need offices and most vulnerable personnel may not be receiving the assistance needed • Potentially missing "red flag" situations and systemic or recurring issues • Ethics training data not systematically captured 	Strategic, data-driven criteria for trainings	<ul style="list-style-type: none"> • Ethics employs clear and consistent criteria for identifying high-priority/high-risk candidates in making training decisions • Data-driven clarity on which offices, units and personnel groups have greatest risks or needs for Ethics Office outreach and interventions • Ethics Office identifies and responds to "red flags" and systemic or recurring issues • Ethics Office outreach data systematically captured
Low ethics awareness	<ul style="list-style-type: none"> • Low familiarity with ethics/other roles under Integrity Framework and low utilization of Ethics Office services, particularly in certain regions and personnel groups • Personnel concerns and reservations in seeking advice and reporting 	High ethics awareness	<ul style="list-style-type: none"> • Personnel staff are familiar with ethics roles under Integrity Framework and regularly reach out to Ethics Office for advice or outreach/training support • Personnel report ethical failures or ethics risks
Training content and materials incomplete	<ul style="list-style-type: none"> • Standard and off-shelf training materials and across ethics topics • Topics not tailored to key audiences with specific needs or roles 	Training materials and content meet personnel needs	<ul style="list-style-type: none"> • Training suite is robust and catered • Tailored training materials or thematic sessions are available for audiences with specific needs
Compliance-based mindset	<ul style="list-style-type: none"> • Personnel not familiar with values • Decision-making tends to be rules- and compliance-based 	Strong ethics and values-based mindset	<ul style="list-style-type: none"> • Personnel familiar with values and how these relate to their work • Use of values-first and principles-based approach in ethically ambiguous situations

A. Mandatory online Ethics and Integrity course

14. All UNICEF personnel are required to complete the UNICEF online course on ethics and integrity, which is available in Arabic, English, French and Spanish. The Ethics Office conducts outreach and training activities to refresh and reinforce the lessons in the mandatory course in order to nurture a culture of ethics and integrity.

B. Customized training

15. The Ethics Office conducted 41 customized training and awareness-raising sessions throughout 2021, almost double the number offered during the previous year. The sessions were delivered to country offices, headquarters divisions/offices and regional offices. During the latter part of 2021, consistent with the new strategic approach, the content was customized based on the specific needs of the office receiving the training. The Ethics Office worked closely with several teams to co-design content. The sessions were mostly conducted remotely due to social distancing requirements and travel restrictions resulting from the coronavirus disease 2019

(COVID-19) pandemic, although a few sessions were delivered in person. Together with the OIAI Director and the Principal Adviser, Organizational Culture, the Director, Ethics Office, conducted joint awareness-raising activities at high-level meetings, including various regional management team meetings, and for key headquarters offices and at regional and country offices.

16. The Ethics Office also identified key constituencies based on their access to various categories of personnel, especially in hard-to-reach places, and designed targeted training sessions for them. In addition, in 2021 the Office began organizing and conducting training sessions for global security staff and security focal points, onboarding teams, staff counsellors and volunteers. It will ramp up this activity in 2022.

C. Introduction of Ethics and Culture Champions

17. The Ethics Office maintained the global Ethics Dialogue Facilitator network, which was launched in 2014. Nominated by heads of office, Ethics Dialogue Facilitators are staff members who serve on a voluntary basis to help raise understanding and awareness of ethics and integrity issues among all personnel in their respective country office. They also facilitate conversations around ethics-related topics using case studies and presentations. Owing to the COVID-19 pandemic, the network was less active in 2021 than in previous years, although a number of Facilitators led Ethics Month initiatives in their respective offices and were a key resource for providing feedback to the Ethics Office.

18. Recognizing the great potential of the Ethics Dialogue Facilitator role, the Ethics Office has partnered with the Organizational Culture team to significantly strengthen this network of volunteers to support UNICEF in building a more ethical, inclusive, respectful and empowering workplace. The role has been renamed Ethics and Culture Champion and will be expanded to all UNICEF offices and divisions, including to headquarters divisions and regional offices. Ethics and Culture Champions will receive training, reference materials, facilitation aids and regular support from the Ethics Office and Organizational Culture team to assist them in facilitating dialogue on ethics and organizational culture and values. The Ethics Office will also facilitate a robust community of learning and sharing among Champions. This scaling up of the programme and upskilling of these staff volunteers will further amplify the work of the Ethics Office among UNICEF personnel in the coming years.

D. Global campaign: Ethics Month

19. The Ethics Office coordinated and led its fifth annual Ethics Month in October 2021, reaching more than 6,400 personnel. The theme was “Care in Action”, focusing on the core value of care, which expands the concept of “duty of care” at UNICEF to include not only the organization’s duty to care for the health, safety and well-being of its staff, but also the duty of staff to care for the health, safety and well-being of one another, UNICEF partners and the communities and children the organization serves.

20. On Global Ethics Day, 20 October 2021, the Ethics Office organized a global webinar attended by more than 600 personnel that featured staff at different levels sharing stories about the ways they had experienced different dimensions of duty of care. Feedback on the event was overwhelmingly positive, with participants praising the use of storytelling to amplify messages.

21. Over the course of Ethics Month, Ethics Dialogue Facilitators and human resource focal points facilitated conversations on the topic of duty of care across

offices, using a discussion guide and case studies developed by the Ethics Office. Facilitators were also provided with training on the materials.

22. The Ethics Office further collaborated with key stakeholders on ethics and integrity matters, including the cross-divisional Living Our Values working group to amplify messaging during Ethics Month and beyond. The working group has provided an effective platform for raising awareness and sparking staff engagement. The Office also closely collaborated with the Living Our Values working group and OIAI on the Spectrum Tool project, which will be rolled out in 2022. This tool was designed to help personnel understand the spectrum of acceptable and unacceptable behaviours affecting workplace culture and the considerations to inform appropriate responses. The Office will work with the Living Our Values working group to hold interactive workshops for staff to learn more about the organization's core values, identify workplace issues and challenges together, and explore ways to react.

E. Communications and outreach materials

23. The Ethics Office continued to raise its profile through internal communications for UNICEF personnel around the globe. The Office maintained an internal social media presence via its intranet site and Yammer (the UNICEF internal equivalent of Twitter). In addition, the Office continued to promote its updated document "Addressing workplace issues in UNICEF: a road map on where to go and when", which provides personnel with information on the different options they have to seek support or resolve issues, with due consideration given to confidentiality concerns and the appropriate remedies.

24. In late 2021, the Ethics Office launched the Everyday Ethics blog. This initiative aims at strengthening ethical culture, developing ethical habits, and nurturing pro-social norms through a "show, don't tell" approach. While the Ethics Office deals with individual concerns on a confidential basis, the blog seeks to amplify relevant issues to a wider audience, with the objectives of raising awareness, sparking discussions and assisting colleagues in identifying potential ethical blind spots. In the last quarter of 2021, 10 stories were curated and posted on the internal website that demonstrated how personnel exhibited, in their daily work, the value of care within UNICEF. Future blog posts will aim to communicate multifaceted material on topical issues. To develop this project, the Office collaborated with the Ethics Director for the United Nations Population Fund (UNFPA) to learn from successful and creative projects in the area of ethics implemented at UNFPA.

25. Also in late 2021, the Ethics Office created a simple, interactive technology tool, dubbed the Ethics Game App and inspired by a country office initiative. The tool brings ethics into the daily digital lives of UNICEF personnel through fun and instructional quizzes to support learning and spark interactions on a number of ethics-related topics. Based on the idea that ethics principles are best remembered using bite-sized, top-of-mind and in-the-moment interactive exercises, the application consists of more than 150 multiple-choice questions in six languages (Arabic, Chinese, English, French, Portuguese and Spanish). Once rolled out, the app will be accessible in all UNICEF locations and by all personnel.

26. The Ethics Office has also started working on various short videos on key ethical themes, frequently asked questions and other communications materials to be launched in 2022.

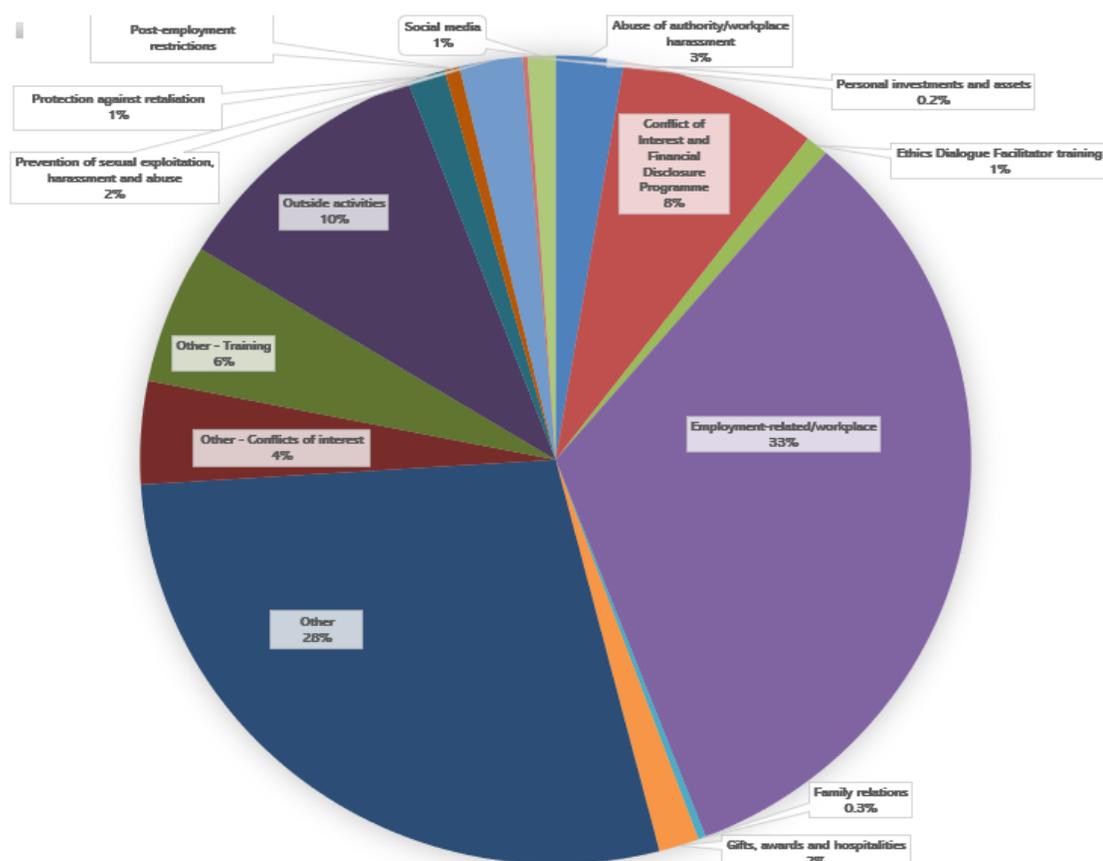
IV. Confidential advice and guidance

27. Through the provision of confidential advice and guidance to personnel, the Ethics Office acts as a sounding board for planned actions and plays a vital role in

creating and strengthening an ethical culture within UNICEF. While helping personnel understand their rights and duties, the Ethics Office holds itself and its personnel to the highest standards of integrity, accountability and transparency.

28. In 2021, the Ethics Office responded to 372 individual requests for confidential ethics advice, compared with 320 in 2020.

Figure II
Requests for confidential ethics advice by subcategory, 2021^a



^a For consistency with previous years' reporting, advice and guidance related to protection against retaliation are captured as a confidential ethics advice subcategory.

29. As shown in Figure II, 33 per cent of the requests concerned employment and workplace issues, which include reports on abuse of authority and discrimination, while 10 per cent of the requests were related to the outside activities of staff members. In terms of representation by duty station, 33 per cent of requests were from country offices, 5 per cent were from regional offices and 35 per cent were from headquarters locations. The remaining 27 per cent came from external stakeholders (that is, other United Nations agencies or non-UNICEF personnel). The Ethics Office notes the need to further strengthen its training and outreach activities to enhance the use of its confidential advisory service by staff in country offices.

30. In terms of gender representation, 44 per cent of the individual requests came from female personnel and 42 per cent from male personnel (the remaining 14 per cent were group and anonymous requests). In terms of representation by post categories, 63 per cent of the requests were received from international professional

and national officers and 4 per cent from general service staff members. The remaining 32 per cent of requests came from non-staff personnel and anonymous requests, and 1 per cent were requests from executive-level staff. Considering that 64 per cent of the workforce consists of professional staff members and 36 per cent is in the general service category, the Ethics Office notes that the proportion of requests for advice from general service staff members remains very low. The Ethics Office will work closely with the Ethics and Culture Champions to organize targeted sessions to enhance the understanding of general service staff on ethics and to promote a “speak up” culture.

31. Throughout 2021, the Ethics Office noted a significant increase in the number of requests for advice related to employment and workplace concerns. This could be due to the enhanced awareness of services offered by the Ethics Office as a result of the increase in training and outreach activities of the Office. The Ethics Office also received several requests from individuals who were referred by individuals who had benefited from ethics guidance and cited their positive experience in engaging with ethics staff. The shift by the Ethics Office to a proactive and collaborative approach to resolving workplace issues might have also sparked keen interest because, in certain instances, this has been proven effective in preventing ethical risks from materializing and in finding alternative solutions to workplace-related issues. The Office further notes that the increase in workplace-related requests may have also resulted from the return-to-office directives after the long period of remote or home-based working arrangements because of the COVID-19 pandemic.

32. The other categories of requests that increased in 2021 relate to consultations on reports of misconduct, integrity issues and operational concerns, including communications from external sources, and standard-setting and policy requests.

33. The Office has collaboratively worked with OIAI to make its reporting portal/email accessible to individuals external to UNICEF. As a result, the Office has received a good number of reports and queries from external sources.

V. Standard-setting and policy support

34. In line with its mandate under the Secretary-General’s bulletin on United Nations system-wide application of ethics: separately administered organs and programmes (ST/SGB/2007/11) to provide standard-setting and policy support to management, in 2021, the Ethics Office reviewed and provided advice on the rules, policies, procedures and practices of the organization to reinforce and promote the highest standards of ethics and integrity. The number of requests for support on these topics increased substantially, from 47 in 2020 to 100 in 2021.

35. The Ethics Office also participated in the regular policy development and consultation process coordinated by the Division of Financial and Administrative Management. The Office contributed to a range of policy development initiatives and reviewed draft policies, standards and guidelines, including draft policies or procedures on risk escalation, due diligence, highly specialized posts, child safeguarding, non-consensual recordings, post-employment restrictions, flexible working arrangements and participation by staff in outside activities.

36. The Ethics Office contributed to the UNICEF response and follow-up related to the Joint Inspection Unit reports on conflict of interest and whistle-blower protection against retaliation. In addition, the Office provided input on the draft report of the Joint Inspection Unit on the current state of the ethics function in the United Nations system.

37. The Ethics Office also provided clarifications requested by Member States, for example, on the organization's protection of whistle-blowers against retaliation.

38. The Ethics Office contributed to the development and roll-out of the staff Pulse Check survey – a complement to the periodic Global Staff Survey – led by the Organizational Culture team. It is a nimble tool whereby employees are asked a limited number of questions about different aspects of their workplace. The Pulse Check survey fosters a speak up and listen up culture and responds to the need to regularly “take the pulse” of the workplace culture in UNICEF offices. The survey is conducted every six months to provide timely data to teams and offices on any progress or shifts in the office culture that may be taking place. It is also an important management tool, enabling managers to better understand the impact of decisions on employees, teams and the way they work, and make course corrections as needed. Most importantly, it serves as an accountability tool for heads of offices.

39. The Director, Ethics Office, provided the UNICEF Audit Advisory Committee with an update on the activities of the Office during the year. The Committee members engaged in constructive discussions with, and provided useful guidance to, the Director, Ethics Office, drawing on their extensive and varied organizational experience in both the public and private sectors.

VI. Conflict of Interest and Financial Disclosure Programme

40. The Ethics Office implemented the Conflict of Interest and Financial Disclosure Programme, which helps staff members to identify and manage conflicts of interest and organizational risks that may arise from their personal relationships, financial interests or outside activities.

41. The Ethics Office has historically provided the labour and borne the costs of running this programme for the whole organization, which has further stretched its limited resources. With respect to the financial disclosure component of the programme, for a significant part of the year, the Ethics Office must prioritize the internal review and verification of financial disclosure statements on a full-time basis, at the expense of other activities. This activity has yielded significant annual savings for UNICEF. In comparison, some United Nations agencies use external audit firms under long-term agreements to service their financial disclosure programmes, at great cost. As noted above, the Office benefited from flexible funding, which allowed it to hire short-term consultants to assist in the 2021 review.

42. In 2021, the Ethics Office continued to implement the recommendations made in 2018 by KPMG, an external financial audit and advisory firm, based on a gap analysis of the Conflict of Interest and Financial Disclosure Programme. In line with the recommendation to refocus the programme based on staff seniority and organizational risk, in the 2021 cycle, 1,677 staff members were registered for filing, compared with 1,626 in the 2020 cycle.

43. The Office has also continued to implement the recommendation to tighten compliance timelines in all key areas (registration, filing, review process) to significantly reduce programme length. The Office thus completed the full financial disclosure cycle by 31 October 2021, reducing the duration of the annual cycle to 8 months, compared with 13 months prior to the KPMG recommendation. All participating staff members complied with the requirements of filing and verification and, as a result, the Ethics Office once again achieved a 100 per cent compliance rate, as it did in 2020.

44. In addition, in line with the recommendation to further improve the information technology system used to facilitate the programme, the Ethics Office worked closely

with the UNICEF Information and Communication Technology Division to begin a transition to a dependable and secure software system that is compatible with the UNICEF information technology environment. The Ethics Office and the Information and Communication Technology Division jointly assessed the tools used by other United Nations agencies, the United Nations Secretariat and the World Bank to develop an efficient and cost-effective solution to continue to manage the Conflict of Interest and Financial Disclosure Programme internally. The new solution will be finalized in 2022 and is expected to become operational in 2023.

Table 3

Compliance with the Conflict of Interest and Financial Disclosure Programme, 2011–2021

<i>Year</i>	<i>Number of staff required to file</i>	<i>Compliance rate (percentage)</i>
2011	2 592	99.7
2012	2 694	99.9
2013	2 498	100.0
2014	2 594	100.0
2015	2 549	98.9
2016	2 524	99.3
2017	2 067	99.9
2018	2 160	99.9
2019	1 613	100.0
2020	1 626	100.0
2021	1 677	100.0

45. The Ethics Office reviewed the compliance of 1,677 staff members as part of the 2021 Conflict of Interest and Financial Disclosure Programme covering the reporting year ending 31 December 2020. Director-level staff consisted of 8.6 per cent of the total number of reviews (compared with 9.2 per cent in 2020), staff members in the international professional category 69.7 per cent (compared with 61.7 per cent in 2020), staff in the national professional category 22.8 per cent (compared with 22.8 per cent in 2020) and staff in the general service category 7.5 per cent (compared with 6.3 per cent in 2020).

46. A summary of the review of Conflict of Interest and Financial Disclosure Programme statements filed in 2021 indicates that 99 per cent of staff participating in the exercise either had nothing to declare, had no conflict of interest, or had already taken mitigating steps or declared personal circumstances in which there was a remote connection to the United Nations or UNICEF that did not present an actual or potential conflict of interest. One per cent of staff had a potential conflict of interest, for which guidance was issued.

47. Among staff selected to participate in the 2021 exercise, 3.5 per cent (compared with 4.7 per cent in 2020) had spouses who worked for UNICEF and 10.2 per cent (compared with 9.7 per cent in 2020) had spouses who worked for other United Nations entities or UNICEF-related entities, such as non-governmental organizations or other partners. In addition, 28.7 per cent (compared with 16.3 in 2020) of participating staff had relatives who worked for other United Nations entities or UNICEF-related entities.

48. Another source of potential conflict of interest is related to the outside activities of staff members. Among staff selected to participate in the 2021 Conflict of Interest and Financial Disclosure exercise, 4.7 per cent (compared with 4.8 per cent in 2020) were involved in outside activities or had leadership roles with non-United Nations entities. As in 2020, in 2021 the Office observed a continued positive trend where most staff members involved in outside activities sought approval from the relevant authority within UNICEF for these engagements. However, there were some instances where staff members were engaged in outside activities without the prior authorization called for under the Policy on Financial Disclosure and Declaration of Interest Statements. In these instances, the Ethics Office issued specific guidance notes requesting the staff members to seek approval, take the required measures to avoid or mitigate a conflict of interest, if any, and notify the Office of the outcome.

49. Regarding the verification requirement, about 4 per cent of staff members participating in the 2021 Conflict of Interest and Financial Disclosure exercise were randomly selected and asked to provide supporting documents for the statements they had filed. All staff members who were selected for verification were cleared by the Ethics Office based on the supporting documentation they submitted.

VII. Protection against retaliation

50. Under the UNICEF Policy on Whistle-Blower Protection against Retaliation, UNICEF is obligated to protect its personnel who report misconduct or cooperate with duly authorized audits, investigations and other oversight activities against retaliation. The policy sets out the definitions of retaliation and protected activity and outlines the procedures for lodging a complaint and the mechanisms available to address retaliation.

51. When the Ethics Office receives a request for protection against retaliation, it conducts a preliminary review to determine whether there is a prima facie case of retaliation – in other words, direct or indirect detrimental action was recommended, threatened or taken because an individual engaged, in good faith, in a protected activity. In cases where the Ethics Office determines that a prima facie case of retaliation has been established, the matter is referred to OIAI for investigation. The policy includes provisions that encourage the reporting of misconduct and cooperation with investigations and offers interim preventive measures for the complainant. Once the investigation is completed, its findings are shared with the Ethics Office, which then conducts an independent review and makes a final determination. If retaliation is established, the Office makes recommendations to the Executive Director on the appropriate actions to be taken, including actions to amend the negative consequences of the retaliatory action.

52. In 2021, the Ethics Office took a more proactive approach towards requests relating to protection against retaliation by providing timely, practical and actionable guidance; securing swift interim protective measures; assessing the effectiveness of processes; and further raising awareness around its role. The Office regularly referred personnel raising workplace reprisal concerns not covered by the policy to other appropriate offices, including OIAI, the Division of Human Resources, the Office of the Ombudsman for United Nations Staff and Programmes, and the Office of Staff Legal Assistance.

53. During the reporting period, the Ethics Office received 10 new enquiries relating to protection against retaliation. In addition, the Office reviewed an investigation report on one case it referred to OIAI in 2018 and made a determination. Of the 10 new cases, only 3 translated into formal complaints of retaliation and requests for protection under the UNICEF Policy on Whistle-Blower Protection against

Retaliation. The remaining seven cases were requests for advice, which the Ethics Office, working closely with relevant offices/divisions, sought to address proactively and which did not result in a formal complaint of retaliation.

54. One of the three formal complaints of retaliation was resolved by working closely with the concerned regional office. The case was closed and the complainant confirmed that the matter was resolved to their satisfaction. The second formal complaint was closed in consultation with the staff member, who decided to pursue the pending OIAI investigation related to the case. With regard to the third formal complaint of retaliation, the Ethics Office determined that it was a case of prima facie retaliation and the case was referred to OIAI for further investigation.

55. In the one case previously referred to OIAI for further investigation, the Ethics Office conducted an independent review of the investigation report shared by OIAI and concluded that retaliation had not occurred.

VIII. Other activities

56. To further strengthen the awareness of senior management of key ethics issues and to seek guidance from them on institutional concerns, the Director, Ethics Office, had one-on-one discussions with all regional and division directors as well as with a number of country representatives, which helped to facilitate the preventive and proactive engagement of the Ethics Office in managing workplace issues. In addition, the Director, Ethics Office, had regular consultations with senior management, including the Deputy Executive Director, Management, the Chief of Staff and the heads of key stakeholder offices and divisions. These consultations helped the Ethics Office to coordinate outreach efforts and collaboratively address cases in line with the mandates and standard operating procedure of all actors involved. The Director, Ethics Office, also consulted with various staff affinity groups and staff associations.

57. The Ethics Office convenes a monthly collaborative meeting with key heads of offices involved in issues related to integrity, institutional culture, accountability and ethics. This has proven to be an effective means of sharing best practices, coordinating initiatives, identifying gaps and emergent risks, and building bridges for more impactful execution of mandates, without compromising the independence and confidentiality of the various functions.

58. The Ethics Office continued to collaborate with the Division of Human Resources in the context of promotion and appointment decisions. In this regard, the Office was consulted on the need for in-depth due diligence checks on conduct and behaviour-related issues to ensure that staff members appointed or promoted to senior leadership positions meet the highest standards of ethics and integrity.

IX. Ethics Panel of the United Nations and the Ethics Network of Multilateral Organizations

59. In 2021, the Ethics Office participated in nine meetings of the Ethics Panel of the United Nations. In addition, to ensure coherence in the interpretation and application of policies and standards, the Ethics Office consulted the Ethics Panel on relevant issues.

60. The Ethics Office has explored and further pursued collaborative joint activities and knowledge-sharing with other United Nations agencies. The Office has developed regular and robust sharing, learning and collaborative arrangements and close partnerships with the ethics offices of UNFPA, the United Nations Secretariat and the United Nations Development Programme. The Office also worked with the ethics teams at the World Bank, the Food and Agriculture Organization of the United Nations

and the CGIAR (formerly the Consultative Group for International Agricultural Research). In addition, to ensure coherence in the interpretation and application of policies and standards, the Ethics Office consulted the Ethics Panel on shared concerns.

61. The Ethics Office also participated in two annual meetings of the Ethics Network of Multilateral Organizations in 2021.

X. Follow-up on 2020 observations

62. The Ethics Office has strengthened its training and outreach activities across country and zonal offices, including by significantly increasing the number of trainings tailored to the needs of the receiving office. In addition, the Office's efforts to reshape the role of the Ethics Dialogue Facilitators into Ethics and Culture Champions and enhance their capacity through training and close support will further enable the Office to reach personnel in hard-to-reach locations.

63. The continued effects of the COVID-19 pandemic, including travel restrictions, limited the physical presence of the Ethics Office team in country and regional offices. Nevertheless, the Director, Ethics Office, conducted several on-site training and outreach sessions in conjunction with regional management team meetings and in various headquarters and field locations. Of note are the collaborative presentations and missions undertaken by the Director, Ethics Office, with the OIAI Director and the Principal Adviser, Organizational Culture, which allowed for a more coordinated and holistic approach to various workplace, ethics and integrity issues. Ethics and integrity are shared organizational concerns. Working closely with the OIAI Director, the Ethics Office created a broader and unified integrity framework that brings together offices with related mandates and offers staff multiple entry points to better understand integrity and ethics matters.

64. The Ethics Office has worked collaboratively with key oversight and integrity stakeholders and managers in UNICEF to establish commitments to proactively prevent ethical violations from occurring. In addition to enhancing the efficient use of investigation and other related resources of the organization, these commitments signal a new "staff-centred" approach to ethics. This approach seeks to address inappropriate behaviour – before it rises to the level of misconduct or conflict – through informal mechanisms and practical advice and guidance. The approach calls for early interventions and active monitoring of corrective actions. No action is taken without the consent of the affected personnel.

XI. Observations, recommendations and conclusions

65. The positive results of the Ethics Office work programme in 2021 were made possible by dedicated Ethics Office staff, supported by contingent resources; productive partnerships with key offices, particularly OIAI and Organizational Culture; and the various efforts of Ethics and Culture Champions and human resource focal points in country offices.

66. The Ethics Office appreciates the support it received from management and affiliated offices for the implementation of its mandate. As mentioned, the strong "tone at the top" was crucial in conveying to staff a consistent message on the organization's ethics and values. In addition, the flexibility granted for the use of the initial budget to address the human resource gap with contingent staffing enabled the Ethics Office to enhance its training and outreach activities and implement the Conflict of Interest and Financial Disclosure Programme.

67. The Ethics Office has an even greater potential to more significantly impact the workplace and carry out new and strategic initiatives. With more sustained and durable resources, the Ethics Office could close some key risk gaps, including:

(a) *Preventing fragmentation of ethics*: There is a need to engage with those who are hardest to reach and in most need of support – UNICEF field personnel. Bridging the gap between the centre and periphery would require augmenting the Ethics Office’s limited budget and staffing.

(b) *Maintaining a proactive and preventive strategy*: The major benefits of proactive and preventive engagements to solve ethical issues before they rise to the level of misconduct or violations have been demonstrated in 2021. However, this strategy requires labour-intensive efforts, severely stretching a very small team, considering the size and scale of the organization.

(c) *Cultivating champions and amplifiers*: The Ethics Office will continue to focus on building the capacity of Ethics and Culture Champions as they serve as catalytic agents and amplifiers in reaching staff at all levels. The Champions will also help the Office tailor its services to local needs and context. The Office will seek the support of managers in allowing some flexibility for Ethics and Culture Champions to effectively discharge their volunteer roles. With several hundred Champions across the globe, these efforts would require additional capacity and expertise for managing and training.

(d) *Executing an expansive mandate*: With a term-limited Director, Ethics Office, the current lack of supervisory or senior posts in the Ethics Office presents the risks of: (1) lack of continuity and institutional memory; (2) insufficient focus on strategic and institution-wide concerns; (3) absence of viable succession planning; and (4) failure to resource contingencies during periods of leave or absence of the Director and other staff. The newly independent Ethics Office requires much-needed additional staff posts at the supervisory level to execute its expansive mandate, sustain its recent achievements and support more strategic approaches.

(e) *Leveraging efficiency gains*: The Ethics Office will continue to work with the Information and Communication Technology Division to develop a new software system that is secure and dependable, as well as compatible with the information and communication technology infrastructure of UNICEF. In this regard, the Office is also exploring possible collaboration with other United Nations agencies.

68. The Executive Board may wish to take note of and welcome the significant and continued progress within UNICEF in the areas of ethics, integrity and organizational culture, and further support management in the execution of related initiatives.

XII. Draft decision

The Executive Board

Takes note of the report of the Ethics Office of UNICEF for 2021 ([E/ICEF/2022/15](#)) and the management response ([E/ICEF/2022/16](#)).
