



Economic and Social Council

Distr.: General
14 April 2023

Original: English

For decision

United Nations Children's Fund

Executive Board

Annual session 2023

13–16 June 2023

Item 12 of the provisional agenda*

Report of the Ethics Office of UNICEF for 2022

Summary

The present report is submitted to the UNICEF Executive Board in accordance with section 5.4 of the Secretary-General's bulletin on the United Nations system-wide application of ethics: separately administered organs and programmes ([ST/SGB/2007/11](#)), and UNICEF Executive Board decisions 2010/18 and 2014/12.

The report, the fourteenth since the establishment of the UNICEF Ethics Office in December 2007, covers the period of 1 January to 31 December 2022. It details the activities and accomplishments of the Ethics Office in each of its mandated areas of work: (a) standard-setting and policy support; (b) ethics training, outreach and awareness-raising; (c) providing confidential advice and guidance to UNICEF personnel and management on ethics issues and ethics-related policies; (d) administering the UNICEF Conflict of Interest and Financial Disclosure Programme; and (e) administering protection against retaliation under the UNICEF Policy on Whistle-Blower Protection against Retaliation. The report additionally details the Office's participation and engagement with 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 continue fostering an ethical and values-based culture.

The report has been reviewed by members of the Ethics Panel of the United Nations, as envisaged in section 5.4 of the Secretary-General's bulletin on the United Nations system-wide application of ethics: separately administered organs and programmes ([ST/SGB/2007/11](#)).

Elements of a draft decision are provided in section X.

* [E/ICEF/2023/9](#).



I. Introduction and overview

1. The Ethics Office supports and nurtures an ethical and values-based culture, and promotes integrity and accountability, within UNICEF, across the United Nations system, and with our partners and communities, in protecting the world's children, and thereby enhancing the trust in and credibility of the United Nations. Operating under the principles of independence, impartiality and confidentiality, the Ethics Office serves UNICEF operations in more than 150 countries and territories, providing ethics services to more than 20,000 UNICEF personnel, including 15,000 staff and 5,000 non-staff personnel. These services help UNICEF to prevent, mitigate and manage ethical, operational and reputational risks, thereby ensuring its status as a trusted and respected organization.

2. The present report, the fourteenth since the establishment of the UNICEF Ethics Office in December 2007, covers the period 1 January to 31 December 2022. It describes the activities, accomplishments and impact of the Ethics Office in 2022 across the following mandated areas: (a) standard-setting and policy support; (b) ethics training, outreach and awareness-raising; (c) providing ethics-related confidential advice and guidance to personnel and management; (d) administering the UNICEF Conflict of Interest and Financial Disclosure Programme; and (e) administering protection against retaliation under the UNICEF Policy on Whistle-Blower Protection against Retaliation. The report also details the Office's participation and engagement with the Ethics Panel of the United Nations (EPUN) and the Ethics Network of Multilateral Organizations (ENMO).

3. The activities and highlights for the UNICEF Ethics Office during the reporting year included:

(a) ***Strengthening and sustaining an ethical culture.*** A significant year-on-year increase in the total number of ethics services provided (from 1,020 in 2021 to 1,473 in 2022) indicates that awareness of the Ethics Office and trust in the team continues to grow;

(b) ***Embedding ethics in organizational policy.*** The Office actively participated in the development of organizational policies and standard-setting, internally and externally, including contributions to the UNICEF Open Access Policy and the UNICEF Procedure on Consultants, various institutional reform initiatives and the Joint Inspection Unit (JIU) review of the accountability framework for the broader United Nations system;

(c) ***Delivering training in the most needed places.*** The number of training sessions delivered more than doubled between 2021 and 2022 (from 41 to 87), reaching 3,900 personnel globally. This included an interactive, highly rated three-hour seminar, Introduction to Ethics at UNICEF, delivered to 21 offices and divisions, prioritizing Level 2 and Level 3 emergency contexts, plus 39 outreach and awareness-raising sessions in regional and country offices, as well as for targeted groups such as leaders, security personnel and employee resource groups;

(d) ***Cultivating champions across the globe.*** The Ethics and Culture Champions Network was launched with more than 480 colleagues in 130 offices globally, who are already proactively fostering dialogue and conversations on ethics and culture in the workplace in creative and engaging ways;

(e) ***Acting as a trusted adviser.*** While requests for advice on managing conflicts of interest remains high, there was a significant increase in requests for advice related to workplace issues and conflicts, as well as office environment-related issues more broadly. This includes consultations with more than 60 Country Representatives conducted by the Director, Ethics Office. These shifts indicate a

recognition that the proactive and collaborative approach of the Ethics Office of working with management, other concerned offices and affected personnel to resolve workplace conflicts is increasingly being seen as effective;

(f) **Mitigating risks for the organization.** The Conflict of Interest Financial Disclosure Programme saw 100 per cent compliance among the 1,630 personnel required to file, prioritizing personnel at senior levels and/or with substantive procurement and decision-making authority to better identify, manage and mitigate risks related to conflicts of interest;

(g) **Protecting against retaliation.** The Ethics Office carried out a review of formal allegations of retaliation under the UNICEF Policy on Whistle-Blower Protection against Retaliation, took on a more a proactive approach to applying protective measures and is planning a review of the policy to align with best practice;

(h) **Building bridges across the United Nations system.** Close collaboration was fostered with the ethics functions of other United Nations multilateral organizations and across the United Nations to promote knowledge-sharing, harmonization, effectiveness and efficiency.

4. Taking note of the standards and recommendations provided by the JIU, the UNICEF Ethics Office confirms its organizational independence for this reporting period. The Office performed its activities free from interference. It will continue to monitor the approaches of other organizations and relevant oversight recommendations to ensure that it maintains robust practices in this regard. On this issue, the Office is mindful, and notes with appreciation, the Executive Board decision encouraging direct and independent communication with the Executive Board, as needed.

5. The Ethics Office has seen significant year-on-year increases related to services requested and provided, increasing by around 50 per cent between 2020 and 2021, and then again between 2021 and 2022 (see table I below). It should be noted that about half of the external communications to the Ethics Office were related to a country-specific situation that was unique to 2022. Nonetheless, the data in other categories show large increases in service provision related to confidential ethics advice (372 to 516 cases), ethics training delivery (36 to 87 cases) and the provision of services to filers of the Conflict of Interest and Financial Disclosure Programme (84 to 118 cases).

Table 1
Ethics services provided, by category, 2020 to 2022

Category	2020	2021	2022
Confidential ethics advice	320	372	516 ^a
Requests from Ethics and Culture Champions	23	24	20
Ethics training delivery	24	36	87
Support to Conflict of Interest and Financial Disclosure Programme filers	49	84	118
External communication to the Ethics Office	not available	244	509 ^b
Press inquiries	0	4	2
Protection against retaliation ^c	9	11	4
Reports to Ethics Office of alleged misconduct ^d	75	110	71
Standard-setting and policy input	47	100	88
United Nations ethics coherence (consultations within the Ethics Panel)	8	35	58
Total	555	1 020	1 473

^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. In addition, this includes the number of confidential consultations with the Director, Ethics Office, during missions, regional and global events.

^b This category was previously labelled as “general information requests” and has been updated to more accurately reflect that these are communications seeking information related to ethics at UNICEF from outside parties (excluding those seeking confidential advice and guidance). Of these, about half were emails related to a country-specific situation unique to 2022.

^c The 2022 number reflects the Ethics Office handling of formal complaints of alleged retaliation, and does not include cases where affected personnel were seeking advice on potential retaliation which is captured under confidential ethics advice. In previous years the cases where affected personnel were seeking advice was reported here; the Office decided to make this update to better reflect the actual situation.

^d The Ethics Office does not investigate allegations of misconduct and refers them to the Office of Internal Audit and Investigations (OIAI). The data for 2020 and 2021 have been reclassified to reflect the updated categories in 2022; the category of “ethics office put on notice” has been eliminated as this primarily included situations where the Ethics Office was copied into correspondence.

6. It is significant that the Ethics Office was able to handle this large increase in its services without increases in staffing during 2022. Service provision was also accomplished in an extremely efficient manner, with 99 per cent of requests addressed within the seven-day response period established in the Office’s standard operating procedures; a vast majority of those were completed within 24 to 48 hours.

7. With regard to staffing and resources, the Executive Board, the JIU and the Audit Advisory Committee have all encouraged UNICEF to strengthen its ethics function and have expressed concerns related to staffing and resource constraints in the Ethics Office, as discussed in the 2021 annual report. The Ethics Office appreciates the Board’s comments related to the Office’s capacity and workload:

“[The Board] takes note of the continuously growing caseload of the Ethics Office and, concerned about its limited capacities, requests UNICEF to ensure that the Ethics Office can adequately execute its mandate and, in this context, recalls its decision 2020/19 and urgently requests UNICEF to provide sufficient financial and staff resources to the Ethics Office, including for field personnel, based on the needs assessment.” [Executive Board decision 2022/14]

8. In 2022, one additional senior position was approved, and the Office has recently completed recruitment of a P-4 to fill that position. The Office will continue to assess and report back on additional needs for staff and/or expert consultant resources, as necessary.

9. Finally, it is noteworthy that the Ethics Office had the highest score, out of 157 offices and divisions across UNICEF, in the Pulse Check on Workplace Culture, a periodic survey which “takes the pulse” of an office’s workplace culture as perceived by members of its team. The Ethics Office was recognized by UNICEF management as follows:

“Congratulations to your Office on achieving one of the biggest improvements in your overall workplace culture score, out of 157 offices globally, between December and June! Your score improved by 11% in a 6-month period – well done! Your overall workplace culture score is 100%. This is exceptional! ... We are inspired by your progress! And we hope that you can share with us your org culture change journey (i.e. what are you doing right?) so that we can document it and share with other offices...”

10. This not only speaks to the high level of dedication among the ethics team in delivering their work programme, but also to the Office’s ability to “walk the talk” when it comes to promoting an ethical and values-based culture within its own team.

II. Standard-setting and policy support

11. In 2022, the Ethics Office continued to actively support management in standard-setting and policy development. The Office participated in the regular policy development and consultation process coordinated by the Division of Financial and Administrative Management, reviewing and providing input to 87 drafts and documents including a policy addressing the UNICEF Open Access Policy and a UNICEF Procedure on Consultants.

12. Throughout the year, the Ethics Office was actively engaged in the review of the UNICEF accountability system. In the Report of the Accountability System of UNICEF and Compendium on the Organization of UNICEF to the Executive Board, the mandate and functions of the Ethics Office are discussed as part of the accountability and oversight architecture of the organization. This included noting the Office’s administrative and functional independence, its separate budget envelope and the requirement for the Director of the Ethics Office to report to the Executive Board. In 2023, with guidance from the Audit Advisory Committee, the Office plans to further develop and articulate the mandate and independence of the ethics function in line with the recommendations from the 2021 JIU review of the ethics functions across the United Nations system.

13. The Office also provided inputs to broader United Nations policy review efforts, including JIU reviews of the accountability framework of the United Nations system organizations and measures and mechanisms for preventing and addressing racism and racial discrimination in the United Nations system. It also contributed to the revision of the Standards of Conduct for the International Civil Service led by the International Civil Service Commission that is currently under review, in collaboration with the Division of Human Resources (DHR) and EPUN.

III. Training, outreach and awareness-raising

14. Over the past two years, the Ethics Office has implemented a fundamental shift in its approach to training, outreach and awareness-raising by (i) taking a more

strategic, proactive and needs-specific approach to delivery of face-to-face training in country offices and divisions, and (ii) amplifying messages by collaborating with key internal partners for major events and ongoing initiatives and coordinating a global network of champions in every UNICEF Office who are equipped and supported to facilitate dialogue on ethics and culture in their offices. In 2022, more than 8,900 UNICEF personnel were substantively engaged in a training, outreach or awareness-raising activity, including those carried out during Ethics Month in October.

A. Face-to-face training, outreach and awareness-raising

15. The Ethics Office conducted a total of 87 face-to-face training and outreach sessions directly to more than 3,900 UNICEF personnel globally in 2022, continuing the trend of doubling from the previous year (41 in 2021, 24 in 2020). These sessions were delivered through a combination of in-person, virtual and hybrid modalities, and were either in the format of the *Introduction to Ethics at UNICEF* seminar, or targeted outreach and awareness-raising.

16. **Introduction to Ethics at UNICEF** is a flagship training product that has been developed and refined over the past 18 months and was delivered directly to 1,347 participants in 21 country offices and divisions in 2022. The seminar typically runs for 2.5–3.5 hours. Participants are introduced to the frameworks that guide ethics at UNICEF, including the Standards of Conduct for the International Civil Service, the Staff Regulations and Rules and UNICEF Core Values. The content focuses on the three categories of ethics issues that UNICEF personnel most often experience – conflicts of interest, duty of care and workplace behaviour-related conflicts – and uses case studies to encourage participants to analyse the issues, consider options and make ethical decisions. Before each session, the facilitator meets the leadership team of the office or division in order to tailor the training to their specific context.

17. In 2022, several offices in Level 2 and Level 3 emergency contexts and other complex and fragile settings were prioritized including Iran (Islamic Republic of), Libya, Myanmar, Somalia, Ukraine and Venezuela (Bolivarian Republic of). There were also initial engagements with offices that are part of the Ukraine emergency response in neighbouring countries, starting with Poland in October. To better enable inclusion of all personnel, seminars were conducted in French, where relevant, and simultaneous translation was provided in Spanish and Portuguese at different offices. Participants rated the seminars at an average of 6.21 out of 7 (based on 172 responses from 13 offices), indicating a high level of satisfaction, with many positive comments highlighting the seminars' interactivity, relevant and engaging scenarios and case studies, as well as the opportunity for open discussion.

Feedback from participants of the Introduction to Ethics at UNICEF seminars

“It was an excellent mix of guidance combined with practical advice and participatory learning.”

“Relevant content delivered very clearly, well done! Also, very good to have discussions in break out groups.”

“It was great that the session was tailored specifically for issues that might arise in [our] country office. I felt the discussion topics were very relevant to the day-to-day activity of the office.”

“Very high-quality examples/scenarios! It was extremely helpful to discuss in small (!!) groups - everyone had a chance to talk; also, what was extremely important and useful - you managed to discuss all scenarios in detail and provide clarifications on each specific case. Thank you!”

18. **Targeted outreach and awareness-raising** was most often carried out as part of missions undertaken by the Director, Ethics Office, or other members of the team, and generally provided either information about the Ethics Office or content relevant to specific audiences such as conflicts of interest or whistle-blower protection. In 2022, the Ethics Office conducted 39 of these sessions for different audiences at regional and global levels, including senior leaders, security personnel, employee resource groups and Staff Association regional and global leadership. Some of these sessions were conducted jointly with partners including the Culture and Diversity Team in the Office of the Executive Director (OED), Office of Internal Audit and Investigations (OIAI) and DHR.

B. Mandatory online courses

19. When joining UNICEF, all personnel are required to complete two online training courses that provide an overview of UNICEF expectations related to ethical behaviour and a culture of respect. The courses are available on the UNICEF Agora learning platform.

20. In 2022, some 2,022 people completed the course on Ethics and Integrity at UNICEF, and 1,973 people completed the course on Protection from Sexual Harassment and Abuse of Authority. These courses were updated in 2020 and 2021, respectively. As part of a United Nations Secretariat project to harmonize mandatory courses across United Nations agencies, the Ethics Office reviewed both UNICEF courses to assess whether they could be replaced by the Secretariat’s courses. The review confirmed that UNICEF has already aligned the content in the recent updates, but that the UNICEF courses cannot be replaced because of the need for some UNICEF-specific messages, including reference to the Core Values, resources for staff where they can get support and contact information for reporting misconduct. The review also found that while these courses provide good introductory content for new personnel, more in-depth training content related to preventing and addressing sexual harassment at UNICEF would be beneficial.

21. In the JIU report, based on a comprehensive review of the ethics functions in the United Nations system, UNICEF was recognized for achieving high rates of compliance in mandatory ethics training: *“UNICEF could serve as a role model for achieving near total staff coverage. UNICEF stands out as a positive example, given that its training data show that 93 per cent of its total active staff had completed its mandatory ethics course as of 30 January 2021”*.

C. Ethics and Culture Champions Network

22. The Ethics and Culture Champions (ECC) Network was officially launched early in the year, in partnership with the Culture and Diversity Team. As of December 2022, there were more than 480 ECCs across 130 UNICEF offices worldwide, including in country, zonal, field, regional and headquarters-based offices. ECCs play a key role in supporting UNICEF to build a more ethical, respectful and empowering workplace by regularly facilitating dialogue in their offices and extending the reach of the Ethics Office at local and field levels.

23. The Coordination Team for the ECC Network sits within the Ethics Office. Throughout 2022, the team hosted five separate welcome and orientation sessions for ECCs, attended by more than 300 champions. Recordings of these sessions were watched by 150 ECCs. The Coordination Team also provided training on facilitation skills for ECCs in the run-up to Ethics Month to equip them with the materials and skills to facilitate dialogue with their colleagues, as well as informational sessions on the Spectrum of Behaviours Tool and the VOICE initiative (essentially “speak-up” training). The Coordination Team also hosted regular “coffee chats”, where ECCs were invited to simply show up and share their ideas, concerns and ask for help from the Coordination Team and their colleagues. Many ECCs appreciated this and asked for them to be continued. All these sessions were organized multiple times across time zones to include ECCs from around the world, and simultaneous translation in French or Spanish was provided for most of them.

24. ECCs have access to dedicated spaces for learning and engagement on multiple internal communication channels developed and maintained by the Coordination Team, including a restricted SharePoint collaboration site and a private Yammer group supporting communication within the network and with the Coordination Team. In 2022, there were 20 requests for support or advice directly from ECCs to the Ethics Office, generally training requests for their offices or a specific question stemming from a discussion they had facilitated.

D. Global campaign: Ethics Month

25. The Ethics Office coordinated and led its sixth annual Ethics Month in October 2022, engaging over 5,300 personnel throughout the month. Continuing the tradition of focusing on one Core Value, the 2022 theme was Accountability in Action.

26. On 26 October, the Office, in partnership with the Internal Communication and Staff Engagement Team in the Division of Global Communication and Advocacy (DGCA), organized a global webinar highlighting good examples of Accountability in Action that was attended by more than 1,700 UNICEF personnel, one of the largest turnouts for any UNICEF global event. The event featured a panel with the Deputy Executive Director, Management, the Chair of the Global Staff Association and the Director, Ethics Office, and received very positive feedback from personnel who appreciated the opportunity to engage with senior leadership.

27. ECCs facilitated dialogue across 67 offices with an estimated 3,200 colleagues participating, using case studies provided by the Ethics Office on various aspects of Accountability as a Core Value. Some ECCs and other colleagues came up with creative and innovative ways to engage with colleagues for more impact, such as: (a) in China, where ECCs and Young UNICEF, an employee resource group, collaborated to create and film two videos where colleagues acted out the case studies to be used for discussions; (b) in Belarus, where the team developed a localized code of ethics to further articulate and supplement the Core Values in day-to-day interactions; (c) in Albania, where colleagues recorded a catchy music video promoting local

interpretation of the Core Values; (d) in Malawi, where ECCs worked with the regional staff counsellor to host conversations connecting accountability with well-being and mental health; and (e) in Panama, where colleagues reiterated their commitment by collectively signing the Oath of Office. These and many other examples were captured and shared through global channels to both promote knowledge-sharing and to recognize ECCs who have shown leadership and commitment in taking on this role.

28. In many offices, throughout Ethics Month, ECCs collaborated with other colleagues who also help to strengthen the UNICEF organizational culture. These included human resources colleagues, Staff Association representatives and peer support volunteers.

E. Communication and outreach materials

29. The Ethics Office maintains its presence on various internal communication channels to continue raising awareness and engaging personnel on ethics in UNICEF. The Office hosts both a SharePoint site and a Yammer group called “Ethics within UNICEF” with 1,541 members, which is among the Yammer groups with the highest membership in the organization.

30. The Office leveraged all of its internal communication channels during Ethics Month 2022 to broadly reach UNICEF personnel. The dedicated SharePoint home page for Ethics Month was regularly updated with content, information on upcoming events, feature articles on office-based initiatives and downloadable visual assets, and the page saw more than 1,600 visits by 594 UNICEF personnel. The UNICEF intranet page, ICON stories and uMessages were also used for outreach purposes. On Yammer, posts in several different groups generated discussion among colleagues on different aspects of accountability.

31. The Ethics Office has supported the development of the recently launched the interactive online Spectrum of Behaviours Tool, which helps UNICEF personnel to identify, navigate and respond to questionable or inappropriate behaviour or situations they may face at work. The Office also finalized a rewrite of the ethics game app content that was carried over from 2021, and will launch the app in early 2023.

32. Finally, the Ethics Office developed and prepared its external website for launch in early 2023. The website provides key information on the various workstreams of the Ethics Office, links to annual reports, information on the UNICEF Policy on Whistle-Blower Protection against Retaliation and contact information for both the Ethics Office for anyone seeking advice and OIAI for anyone who wishes to report misconduct.

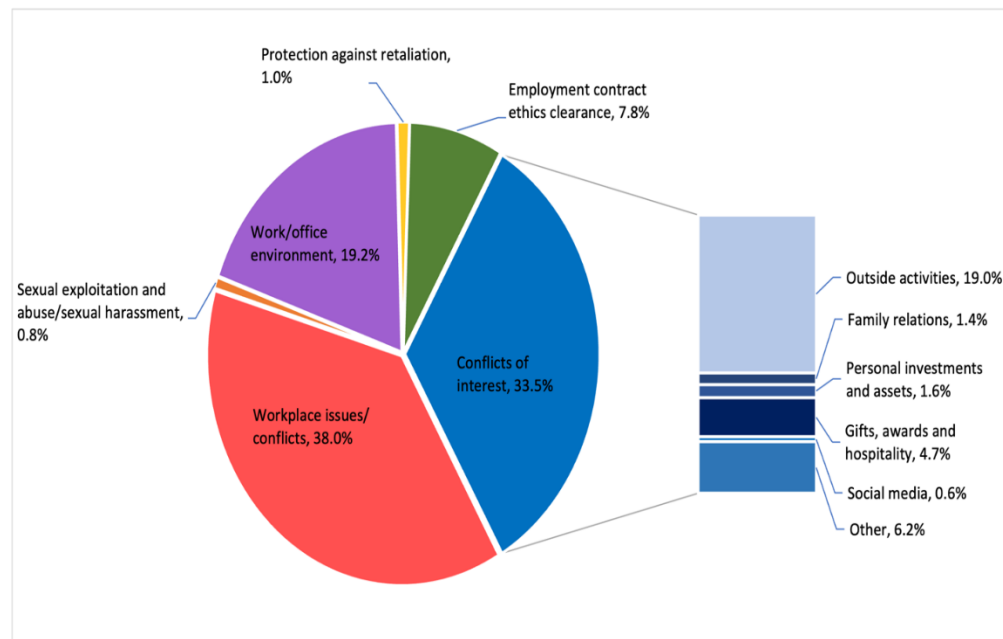
IV. Confidential advice and guidance

33. The confidential advice and guidance provided by the Ethics Office plays a key role in helping UNICEF personnel maintain the highest ethical standards in carrying out their duties and to make decisions that are in the best interest of both UNICEF and the children it serves. By offering informed, impartial and confidential advice, the Ethics Office has increasingly become a trusted resource to management and to UNICEF personnel more broadly.

34. As referenced in paragraph 3, in 2022 the Ethics Office provided confidential advice and guidance in 516 cases, an increase of 38.7 per cent on the 372 cases in 2021. There are two likely reasons for this. First, as travel restrictions from the pandemic became less of an issue, Ethics Office staff – including the Director and

Ethics Specialist – were able to travel more frequently to regional and country offices and engage directly with management and UNICEF personnel. Second, as training and outreach activities were expanded, there were several instances of personnel asking the Ethics Office for advice immediately after participating in a training session, either delivered by the Office or by ECCs. This underscores the importance and effectiveness of direct engagement with colleagues and validates the strategy of continuing to increase training and outreach efforts.

Figure I
Provision of confidential advice by subcategory, 2022 (n=516)



35. Of the 516 matters on which the Ethics Office provided advice to UNICEF personnel, one third were related to conflicts of interest, with the significant majority of those related to outside activities. Requests for advice related to gifts, awards and hospitality accounted for 4.7 per cent of inquiries. The remaining matters included questions related to pre- and post-employment restrictions, institutional conflicts of interest and others that could not be easily categorized.

36. **Workplace issues/conflicts** includes queries related to interpersonal conflict or unwelcome/inappropriate behaviour (e.g., potential bullying, harassment, abuse or discrimination) between colleagues, and queries about potential conflicts, unwelcome/inappropriate behaviour, abuse of authority and retaliatory behaviour from supervisors. This category accounted for 38 per cent of requests for advice, which represents a year-on-year increase that is likely to be partly due to the increased training delivered to country offices and the outreach conducted by the Director, Ethics Office, and other Ethics Office staff when travelling. There is also the likelihood that the Office's proactive and collaborative approach of working with management and concerned personnel to resolve workplace conflicts is increasingly seen as effective. It should also be noted that this category includes 10 cases of UNICEF personnel seeking initial consultation on the requirements for protection against retaliation, instead of directly filing a formal complaint under the whistleblower protection policy; an additional four cases were formal allegations of retaliation that are discussed in section VI of this report. This is a positive trend that further illustrates the value of the informal confidential advice provided by the Ethics Office.

37. In 2022, the Office began to track provision of advice related to work/office environment as a separate category. This mostly took the form of consultations undertaken by the Director, Ethics Office, during Regional Management Team meetings and country/field visits. At the regional level, consultations were sometimes conducted jointly with the Director of Human Resources, the Director of OIAI or the Principal Adviser on Organizational Culture focusing on the office culture and environment and/or results of the Pulse Check on Workplace Culture. Consultations at the country level with country representatives and other management were often conducted at both the front and back end of office visits and provided a space to have a deeper discussion on both trends and specific issues in the offices and an opportunity for country management to seek additional support.

38. In terms of geographic spread, of the 516 cases where ethics advice was provided, 52.3 per cent involved personnel in country offices and another 7.2 per cent in regional offices; the remaining were in headquarters locations (34.1 per cent) and external stakeholders/non-UNICEF personnel and unknown location (6.4 per cent). This is a significant shift from 2021, when country and regional offices combined accounted for 38 per cent of requests. The higher proportion of requests for advice from country/regional offices is encouraging and is an indication that there is more widespread awareness of the services provided by the Ethics Office.

39. More than half (58 per cent) of the individual requests for advice came from people who identified as female and 34 per cent from people who identified as male (the remaining 8 per cent were group or anonymous requests). With regard to representation by post, 76 per cent of requests were from professional staff (international and national), 1 per cent from executive-level staff, 11 per cent from non-staff personnel or were unknown/anonymous, and 12 per cent from General Service staff. While the representation of General Service staff is higher than in 2021, the fact that 35 per cent of the UNICEF workforce is in this category indicates a need for increasing targeted outreach and training to this group in particular.

40. Finally, the Ethics Office further strengthened collaboration and coordination related to the provision of ethics, culture and compliance advice with key internal partners – e.g., OIAI, Office of the Ombudsman, DHR, DGCA and OED's Culture and Diversity Team – by developing streamlined processes, referral protocols and undertaking joint activities while being careful to safeguard its independence and confidentiality.

V. Conflict of Interest and Financial Disclosure Programme

41. The Ethics Office administers a Conflict of Interest and Financial Disclosure Programme that is designed to identify and manage any conflicts of interest that may arise from a filer's personal relationships, financial interests or outside activities. UNICEF personnel who are required to file include (a) managers at the Director level and above; (b) personnel involved in substantive decision-making roles such as Heads of Offices or Operational Managers; and (c) personnel who are involved in investment decisions or procurement of goods and/or services, including some vendors and consultants. Following the Office's review of all submitted Conflict of Interest and Financial Disclosure Programme filings, a subset of submissions was selected for a verification exercise to confirm accuracy. The programme aims to ensure that private interests do not conflict with – or are perceived to conflict with – a filer's actions or decision-making in their professional capacity, to protect the reputation of UNICEF and promote public trust in the organization.

42. The Ethics Office has continued to strengthen the Conflict of Interest and Financial Disclosure Programme over the past five years based on the recommendations of a KPMG review carried out in 2018. Those recommendations included: (a) refocusing the financial disclosure programme based on seniority and organizational risk; (b) tightening compliance timelines to reduce the length of the annual cycle; (c) introducing clear consequences for non-compliance; and (d) further improving and updating the security of the information technology system used for the programme.

A. Review and verification of Conflict of Interest and Financial Disclosure Programme statements

43. Over the past five years, the Ethics Office has prioritized streamlining the number of personnel required to file by focusing on seniority and organizational risk as recommended in the KPMG review. The number of filers has decreased by 24.5 per cent from 2,160 in 2018 to 1,630 in 2022 (see table II below). At the same time the percentage of filers at Director level and above has increased from 8.6 per cent in 2021 to 9.2 per cent in 2022, indicating that ongoing efforts by the Office to ensure that personnel required to file are indeed senior and/or in relevant decision-making roles. It is notable that compliance rates for filing had been 100 per cent (or very close) throughout the past five years, which speaks to both the integrity of UNICEF personnel required to file and the effectiveness of the Ethics Office in administering the programme within an eight-month period (another recommendation of the KPMG review).

Table 2

Number of Conflict of Interest and Financial Disclosure Programme annual filers, 2018–2022

<i>Year</i>	<i>Number of UNICEF personnel required to file</i>	<i>Compliance rate (percentage)</i>
2018	2 160	99.9
2019	1 613	100.0
2020	1 626	100.0
2021	1 677	100.0
2022	1 630	100.0

44. Of the 1,630 filers who participated in the 2022 annual disclosure cycle, 99 per cent either had nothing to declare, had no conflict of interest, or had already put mitigation measures in place. Only 1 per cent of filers had potential conflicts of interest, for which guidance was issued.

45. A positive trend that can be seen over the past several years is that filers are increasingly seeking authorization prior to engaging in outside activities as required by policy. However, it was also found that many fail to request the renewal of such authorizations, as in most cases authorization for outside activities are granted for a limited 12-month period, indicating a need to continue raising awareness and reminding UNICEF personnel of these requirements.

46. Following the Ethics Office review of all Conflict of Interest and Financial Disclosure Programme submissions, 66 files (about 4 per cent) were selected for participation in the verification exercise. Participants were selected automatically using a formula to ensure a cross sample of geographic and job title/function

representation. Participants were asked to provide supporting documents to enable the Ethics Office to confirm accuracy of statements. All statements selected for verification in the 2022 cycle were successfully verified with required documentation provided by filers.

47. It should be noted that, over the past three years, the Ethics Office has administered the filing, review and verification process of the Conflict of Interest and Financial Disclosure Programme in-house, with the help of short-term consultants. This continues to result in a significant cost savings to UNICEF compared with some other United Nations agencies that use external audit firms under long-term agreements to service their financial disclosure programmes.

B. Updating the Conflict of Interest and Financial Disclosure Programme software system

48. As discussed in the 2021 report, the computer software system used for the Conflict of Interest and Financial Disclosure Programme is no longer compatible with the current infrastructure for information and communications technology (ICT) and can no longer be relied upon. Developing a new software system has been an area of focus for the Office throughout 2022.

49. The new system being developed builds on lessons learned from the current system as well as those used by other United Nations agencies and international organizations. The Ethics Office is working closely with the ICT Division on the development of the new software platform and computer system for the Conflict of Interest and Financial Disclosure Programme. This is very labour-intensive, highly technical work which requires significant and regular engagements with the ICT Division and external vendors and consultants. The new system is expected to be completed in the first quarter of 2023 and be operational for the 2023 annual disclosure cycle.

50. As part of inter-agency collaboration, the Ethics Office provided input to reviews of financial disclosure policies and platforms of several agencies over the past year. Based on these experiences, the recommendation of the JIU, and considering that the UNICEF Executive Directive on Financial Disclosure and Declaration of Interest Statements was issued in 2012, the Office plans a policy review in 2023 to ensure alignment with developments and best practices.

VI. Protection against retaliation

51. Under the UNICEF Policy on Whistle-Blower Protection Against Retaliation, the Ethics Office is mandated to receive and review allegations of retaliation from UNICEF personnel who allege that they have been subjected to or threatened with detrimental action for engaging in good faith in a “protected activity”, which includes reporting misconduct or cooperating in an investigation or other oversight activity or audit.

52. In accordance with the policy, the Ethics Office conducts a preliminary review to determine whether a prima facie case of retaliation has been established, and if so, refers the matter to OIAI for investigation. The Office may also recommend interim protective measures to protect complainants throughout the process. Once the investigation is completed by OIAI, the report is shared with the Ethics Office for an independent review and final determination. If the final determination is that retaliation has occurred, the Ethics Office makes recommendations to the Executive

Director, which may include disciplinary actions and measures to amend the negative consequences suffered as a result of the retaliation.

53. Out of the 14 confidential requests for advice on protection against retaliation in 2022, four were formal complaints of alleged retaliation. As noted in section IV, the other 10 cases were initial consultations where the Ethics Office was able to provide support rather than carrying out a full review. Among the formal allegations, reviews in three of the four cases have been completed and the fourth is still under way. In all three completed reviews, the Ethics Office determined that a prima facie case of retaliation had not been established; however, in one of those cases, a complainant subsequently requested that the determination be reviewed by the Chair of EPUN as allowed under the whistle-blower protection policy. The Chair of EPUN did not uphold the determination of the Ethics Office and, as a result, the case has been referred to OIAI for investigation.

54. In 2022, the Ethics Office received an investigation report from OIAI on a case from 2021 and is in the process of conducting an independent review to arrive at a final determination.

55. In 2023, the Ethics Office plans to conduct a review of the UNICEF Policy on Whistle-Blower Protection against Retaliation to ensure alignment with recent developments and best practices. This is consistent with the JIU recommendation to review the policy for all funds and programmes.

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

56. The Ethics Office promotes and supports collaboration with other ethics functions as a key way of achieving its mandate. This collaboration includes sharing best practices, scaling-up initiatives, promoting efficiencies, promoting coherent and harmonized standards within the United Nations system and aligning them with other multilateral organizations. EPUN, established pursuant to the Secretary-General's bulletin ([ST/SGB/2007/11](#)), and ENMO serve as the primary forums for such collaboration and harmonization efforts. ENMO includes over 100 senior ethics officials from more than 40 multilateral institutions.

57. Throughout the year the Ethics Office actively participated in EPUN monthly meetings and contributed to EPUN's mandate of ensuring coherence in the interpretation and application of ethics policies and standards, consulting on ethics matters with system-wide implications and reviewing decisions by individual ethics offices on retaliation cases. EPUN also strengthened collaboration on training, awareness-raising and outreach by coordinating missions to field offices where appropriate. In December 2022, EPUN formed a working group to exchange best practices and explore joint communication and outreach activities.

58. During 2022, the Ethics Office collaborated with, or had knowledge-sharing exchanges with, the United Nations Population Fund, the United Nations Secretariat, United Nations Development Programme, United Nations Office for Project Services, World Health Organization, World Food Programme, United Nations Relief and Works Agency, United Nations High Commissioner for Refugees, CGIAR (formerly the Consultative Group for International Agricultural Research), the World Bank and other multilateral organizations.

59. The Director, Ethics Office, also attended the ninety-fourth session of the International Civil Service Commission in July 2022 to participate in initial discussions regarding review of the standards of conduct for the international civil service, and to represent and share the views of the EPUN and ENMO ethics

community on relevant issues. At the 2022 ENMO annual gathering, the Director, Ethics Office, with representatives from the World Bank and the private sector, presented and shared best practice and pioneering work on “Data analytics: harnessing data to measure impact, proactively identify red flags and focus prevention efforts”.

60. In late 2022, the Director, Ethics Office, was elected to an inter-agency panel leadership role to serve as Alternate Chair of EPUN until the end of December 2023, in accordance with the Secretary-General’s bulletin ([ST/SGB/2017/2/Rev.1](#)).

VIII. Observations and recommendations

61. In 2022, the Ethics Office met and, in many areas, exceeded its objectives for the year. The office is grateful for the support of management and the strong “tone from the top”, reinforcing UNICEF commitment to an ethical and values-based culture, as well as for the budget resources that enabled the significant increase in provision of ethics services across the work programme. Looking ahead to 2023, strategic priorities for the Ethics Office include:

(a) **Expanding and extending training, outreach and awareness-raising.** Increase focus on higher-risk groups including personnel in Level 2 and Level 3 emergency contexts, General Services staff, employee resource groups and offices that score on the low end of the Pulse Check and other staff surveys. To do this, Ethics Office staff and consultants will continue to travel for in-person engagement as well as proactively work with offices to continue offering the Introduction to Ethics at UNICEF seminar. The Office will also continue partnering with DHR, OIAI, DGCA’s Internal Communication and Staff Engagement Team and OED’s Culture and Diversity Team, as well as strengthening partnerships with the Staff Association, peer support volunteers and employee resource groups;

(b) **Nurture and strengthen the ECC Network.** Continue cultivating ECCs with more frequent engagement, increased training and virtual spaces where they can bring issues and questions and share ideas. Two specific priorities for 2023 include providing “speak-up” training to ECCs and more in-depth facilitator training to help them prepare for Ethics Month and other dialogues;

(c) **Create and deliver new training content.** Align new training content with management priorities and UNICEF needs, including (i) developing and rolling out a module on *ethical leadership* for country representatives in 2023 and expanding this to all 4,000 UNICEF managers in subsequent years; and (ii) developing and piloting a module on preventing and addressing sexual harassment in the workplace for in-person delivery, in partnership with DHR and other key stakeholders;

(d) **Review and revise key policies.** Undertake a comprehensive review and update as needed of the Executive Directive on Financial Disclosure and Declaration of Interest Statements and the UNICEF Policy on Whistle-Blower Protection against Retaliation to align with developments and current best practices. In addition, further develop and articulate the mandate and independence of the ethics function in line with the recommendations from the 2021 JIU review of the ethics functions across the United Nations system.

62. Delivering on these strategic priorities will require sustained and, in some cases, enhanced resourcing in terms of both budget and personnel. The Office will rely on continued support from management to provide for resources as needed.

IX. Conclusion

63. The Ethics Office is proud to have played a substantive role in promoting an ethical and values-based culture at UNICEF. At the same time, the Office recognizes that this work must be continuous and sustained, as the status of UNICEF as a trusted and respected organization is critical to delivering its mission. Building on recent achievements, learning from experience and benefiting from knowledge-sharing and collaboration with other United Nations and multilateral ethics functions, the Ethics Office is committed to supporting UNICEF to “*work in the world’s toughest places to reach the most disadvantaged children and adolescents – and to protect the rights of every child, everywhere*”.¹

X. Draft decision

The Executive Board

Takes note of the report of the Ethics Office of UNICEF for 2022 (E/ICEF/2023/16) and its management response (E/ICEF/2023/17).

¹ United Nations Children’s Fund, “About UNICEF”, www.unicef.org/about-unicef.