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Report of the Ethics Office of UNICEF for 2023

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 fifteenth since the establishment of the UNICEF Ethics Office in December 2007, covers the period of 1 January to 31 December 2023. It details the activities and accomplishments of the Ethics Office in its mandated areas of work: (a) standard-setting and policy support; (b) ethics training, outreach and awareness-raising; (c) providing confidential ethics advice and guidance to UNICEF 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. In addition, the report 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/2024/10](#).



I. Introduction and overview

1. The Ethics Office, operating under the principles of independence, impartiality and confidentiality, 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. The work of the Ethics Office aims to prevent, mitigate and manage ethical, operational and reputational risks, thereby enhancing trust in, and credibility of, UNICEF and the United Nations.

2. The present report, the fifteenth since the establishment of the UNICEF Ethics Office in December 2007, covers the period 1 January to 31 December 2023. It describes the activities, achievements and impact of the Ethics Office in 2023 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.

3. The UNICEF Ethics Office has been operating as an independent office under its current leadership and structure since February 2021, and, in its first two years, saw significant year-on-year growth in the number of ethics services provided across UNICEF. In this time, the Office has also successfully established itself as a trusted partner and adviser to UNICEF staff and management at all levels.

4. As of the end of 2023, the Office has reached a level of organizational maturity that can be seen in the consolidation of overall "reach" numbers – that is, the total number of ethics services provided (see table 1). At the same time, there have been important shifts related to the nature and complexity of some of the services being requested of the Ethics Office. In this reporting period, the Office has undertaken strategic shifts, from processing transactional matters, responding to the demand for services and counting outputs to emphasizing outcomes and impact, by (i) aligning elements of its programme and activities with the desired impact; (ii) scanning and detecting coverage gaps and deepening engagement with teams for desired outcomes; and (iii) exploring and applying measures that facilitate early detection of ethical risks for proactive prevention. This shift also involved targeting specific teams and offices, preceded by deeper diagnostics and root cause analysis before engaging with these groups.

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

(a) ***Maintaining quality and service standards while dealing with more complexity.*** In 2023, the number of services provided by the Ethics Office remained stable at 1,400 ethics services (compared with 1,473 in 2022). In some of the most complex types of services, which include (i) confidential ethics advice; (ii) training, outreach and awareness-raising; and (iii) management of the UNICEF Conflict of Interest and Financial Disclosure Programme, there were significant shifts in the work programme that required more extensive engagement and higher levels of effort, while sustaining quality of delivery.

(b) ***Aligning ethics policies to best practice.*** In addition to responding to requests from management, in 2023 the Ethics Office worked on two important ethics-related policies – the UNICEF Policy on Conflict of Interest and Financial Disclosure

and the UNICEF Policy on Whistle-Blower Protection against Retaliation – with the goal of aligning to best practice.

(c) ***Broadening and deepening training, outreach and awareness-raising.*** While maintaining a relatively consistent number of training deliveries and personnel reached compared with last year, the Office broadened its training offerings. It piloted an approach of supporting the Latin America and Caribbean region through multiple, coordinated engagements for deeper impact. It also customized content for specific audiences aimed at building skills for navigating the work environment, including targeted training for Ethics and Culture Champions (ECCs) on the Voice and Speak Up initiative; implementing multiple customized sessions with, for example, the Women in Programme Group – an affinity group of senior women working across the Programme Group – and employee resource groups; and hosting facilitated conversations on trust and diversity, equity and inclusion during Ethics Month with the Culture and Diversity team.

(d) ***Strengthening capacity for Ethics and Culture Champions.*** As the ECCs became more comfortable in their roles, the Office focused on helping them to be more effective facilitators and stronger voices within their offices through targeted training and other support, especially in the lead-up to Ethics Month.

(e) ***Continuing to serve as a trusted adviser.*** In 2023, there was a 24.8 per cent increase – from 516 to 644 – in services related to confidential ethics advice. Requests for advice continue to fall mainly into the categories of managing conflicts of interest, workplace conflicts and office environment-related issues more broadly. Many of these matters, especially in the latter two categories, are complex and require sustained levels of effort and working collaboratively with relevant parties and stakeholders within UNICEF. In addition, it is encouraging that almost two thirds (65.1 per cent) of ethics advice matters were provided to colleagues from country or regional offices, compared with 52.3 per cent in 2022 and 38 per cent in 2021. This is a clear indication that prioritization of non-headquarters locations in outreach and training has been effective given the decentralized structure of UNICEF operations, helping to address the perceived gap between “ethics at the centre” and “ethics in the periphery”.

(f) ***Upgrading risk-mitigation measures.*** As in previous years, the Conflict of Interest and Financial Disclosure Programme saw 100 per cent compliance and was managed in an efficient, cost-effective manner. In 2023, the Ethics Office invested significant effort in co-designing a new electronic platform and upgrading the information technology (IT) system for the Programme to strengthen the process going forward.

(g) ***Protecting against retaliation.*** While carrying out five reviews of formal allegations of retaliation under the UNICEF Policy on Whistle-Blower Protection against Retaliation, the Office identified a number of key elements for revision in 2024, after benchmarking against the recently updated policies of other United Nations agencies.

(h) ***Engaging deeply in collaboration across the United Nations system.*** In addition to continuing active engagement with the ethics functions of United Nations agencies and other multilateral organizations, the Director, Ethics Office, served as Alternate Chair of EPUN. In this role, the Director reviewed a record number of 18 secondary case review requests where complainants from the United Nations Secretariat requested the review of the United Nations Ethics Office determinations on their protection against retaliation complaints.

6. Taking note of the standards and recommendations provided by the Joint Inspection Unit, 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 Board, as needed.

7. As shown in table 1, in 2023 the Ethics Office provided 1,400 ethics services across UNICEF. This number is comparable to the previous year (1,473 in 2022) and almost triple the 555 services provided in 2020. As further detailed in this report, there have been important shifts related to the nature and complexity of some of the services being requested of the Ethics Office, including a significant increase in the requests for confidential advice (from 516 in 2022 to 644 in 2023), which are, by nature, more complex than services such as responding to external queries. There were also substantive shifts in the Office's approach to training, outreach and awareness-raising.

Table 1
Ethics services provided, by category, 2021–2023

<i>Category</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>
Confidential ethics advice ^a	372	516	644
Requests from Ethics and Culture Champions	24	20	26
Ethics training delivery	36	87	81
Support to Conflict of Interest and Financial Disclosure Programme filers	84	118	63
External communication to the Ethics Office	244	509 ^b	469
Press inquiries	4	2	0
Protection against retaliation ^c	11	4	5
Reports to Ethics Office of alleged misconduct ^d	110	71	19
Standard-setting and policy input	100	88	38
United Nations ethics coherence (consultations within the Ethics Panel)	35	58	55
Total	1 020	1 473	1 400

^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 specific question or situation. Also included in this number are confidential consultations with the Director and other Ethics Office staff 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; this has been updated 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. The 2021 data were reclassified to reflect the updated categories in 2022; the category of “ethics office put on notice” was eliminated, as this primarily included situations where the Ethics Office was copied into correspondence.

8. The Office maintained a consistent level of staffing in 2022, and supplemented with consultants as needed. In 2023, one new senior position was approved, and the Office recently recruited a P-5 Senior Adviser who will join the Office in March 2024, based in Istanbul, to fill that position. The Office will continue to assess and report back on additional needs for staff and/or expert consultant resources.

9. There are Executive Board decisions in progress that relate to providing sufficient resources to the Ethics Office, including decision 2023/14 from the annual session of 2023, where the Board “recalls paragraph 4 of decision 2022/14, and requests UNICEF to ensure that the Ethics Office can adequately execute its mandate in a sustainable manner by providing sufficient staff and non-post budget to the Ethics Office, based on a needs assessment”. In its response to the report of the Ethics Office for 2022, management noted that it “had recognized that the Ethics Office was understaffed compared with other United Nations agencies and, as such, approved one additional senior post. Management will also review additional proposals for staffing from the Ethics Office in 2023”. During the annual session of 2023, Finland and 37 constituencies delivered a statement stating that “we continue to highlight the importance of paying attention to providing sufficient financial and staff resources to the Ethics Office in a sustainable and long-term manner. The new positions approved by the management are a good start, but for UNICEF to be a leader in this area more needs to be done”.

10. Lastly, it is noteworthy that the Ethics Office has continued to score among the top offices and divisions across UNICEF, and was the only one to achieve a 100 per cent overall score, in the 2023 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 continues 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 2023, the Ethics Office continued to support UNICEF management in standard-setting and policy development by participating in the regular policy development and consultation process coordinated by the Division of Financial and Administrative Management, reviewing and providing input to 39 drafts and documents at the request of other offices, including a policy on the evaluation of human resources management in UNICEF and the review of governance and oversight of the Executive Boards of the United Nations Development Programme/United Nations Population Fund (UNDP)/United Nations Office for Project Services, the United Nations Children’s Fund and the United Nations Entity for Gender Equality and the Empowerment of Women ([JIU/REP/2023/7](#)).

12. With the goal of aligning to best practice, in 2023 the Ethics Office focused on two policies under its purview, namely the UNICEF Executive Directive on Financial Disclosure and Declaration of Interest Statements and the UNICEF Policy on Whistle-Blower Protection against Retaliation.

13. Regarding the Executive Directive on Financial Disclosure and Declaration of Interest Statements, the Office undertook a comparative analysis of the financial disclosure and conflict of interest policies of other United Nations agencies and multilateral organizations to inform the scope and focus of the UNICEF policy revision, which will be completed in 2024. The revised policy will take into account the updates that were part of the new IT system, such as the introduction of entry and exit disclosure requirements for filers as well as recording of ad-hoc disclosures through the system.

14. The Policy on Whistle-Blower Protection Against Retaliation was benchmarked in 2023 against the recently updated policies of other agencies including UNDP, the World Health Organization (WHO) and the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA), and a number of key elements were identified for potential revision. In 2024, the Ethics Office intends to revise the policy following consultation with relevant stakeholders.

15. Following the recommendations of the Joint Inspection Unit and with guidance from the Audit Advisory Committee, the Ethics Office also developed an initial draft of the Ethics Charter in 2023, after conducting a desk review of key documents including the Secretary-General’s bulletins on the Ethics Office – establishment and terms of reference (ST/SGB/2005/22) and the United Nations system-wide application of ethics: separately administered organs and programmes, (ST/SGB/2007/11) and other relevant Joint Inspection Unit reports, reviews of other agencies and internal UNICEF documents. Due to the current review of two relevant Secretary-General bulletins – including the one governing the terms of reference of the ethics function in United Nations funds and programmes – the Ethics Office will proceed with drafting its own Charter once the United Nations Secretariat efforts in this regard have further progressed, given the relationship between these initiatives.

III. Training, outreach and awareness-raising

16. In 2023, more than 8,600¹ personnel from UNICEF were substantively engaged in training, outreach or awareness-raising activities, including those reached through direct training as well as during Ethics Month. This represents a slight decrease in total numbers compared with the 8,900 in 2022, and is primarily due to the decision that the Office made to shift the topic for a global Ethics Month event in October, given the emergency situation in Gaza. Instead, the Office of the Executive Director held a global town hall with more than 6,000 staff in attendance, to bring UNICEF colleagues from around the world together in solidarity and community.

17. While continuing to take a proactive and needs-specific approach to delivery of face-to-face training in country offices and divisions and amplifying messages by collaborating with key internal partners, in 2023 the Ethics Office made the strategic decision to deepen some of its outreach and training efforts for stronger impact. The Office piloted several new engagements, including training for ECCs on promoting a “speak up” culture, a coordinated regional approach to outreach and training with the Latin America and Caribbean region, and multiple customized, tailored sessions with, for example, the Women in Programme Group and employee resource groups during Ethics Month.

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

18. The Ethics Office sustained its high level of direct engagement by delivering 81 training and outreach sessions in 2023 to over 4,600 UNICEF personnel globally, exceeding the 3,900 personnel reached in 2022. As in the past, the sessions were either in the format of (i) the “Introduction to Ethics at UNICEF” seminar; or (ii) other targeted training or outreach that were either awareness-raising sessions or training focused on a specific topic or for a specific audience. These were conducted in-person, virtually or using hybrid modalities.

19. The **Introduction to Ethics at UNICEF** seminar continues to be the flagship training product that equips participants with an understanding of the frameworks guiding 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 face – 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.

¹ For the purposes of this report, individuals who participate in more than one training/session during the year are counted as a separate participant each time.

20. In 2023, the seminar was delivered directly to 983 participants in 19 country offices and divisions. The Office continued to prioritize offering this seminar in Level 2 and Level 3 emergency contexts and other complex and fragile settings, including Afghanistan, South Sudan, Ukraine and offices engaged in the Ukraine emergency response, namely Bulgaria, Hungary, the Republic of Moldova, Romania and Slovakia. Seminars were conducted in French, where relevant, to strengthen inclusion.

21. To ensure relevance to specific office needs, in preparation for these seminars, the Ethics Office reviewed perception survey data from the Global Staff Survey and Pulse Check, and, in many cases, met with local human resources staff, ECCs, staff counsellors and Staff Association representatives. Before actual delivery, the facilitation team also met with the leadership team to prepare them for the session. The facilitation team met with over 100 individuals during the year as part of preparation for training delivery. Feedback on the seminar continues to be extremely positive, with participants highlighting the ease of understanding, realistic case studies and room for discussion.

22. The Office delivered 62 separate engagements in 2023 of **targeted outreach, training or awareness-raising** that were either general awareness-raising or focused on a specific topic or audience. These included 20 sessions delivered by the Director, Ethics Office, or other members of the team in country offices – in some cases jointly with the Office of Internal Audit and Investigations (OIAI) – on topics such as the mandate of the Ethics Office, specific areas of conflicts of interest or whistle-blower protection. They also included ethics awareness in new staff orientation, engagements with global and regional Staff Association meetings, engagement with employee resource groups, and a range of engagements with ECCs both during Ethics Month and throughout the year, including facilitating an exclusive conversation between the Executive Director and ECCs (see section on ECCs).

23. The Office piloted several new training or facilitated sessions in 2023 in response to specific requests, including a deep-dive on political activity in one country office, a session on ethical leadership for new supervisors in a hub office, facilitated conversations in regional Staff Association meetings, and targeted facilitated conversations during Ethics Month and beyond with the Women in Programme Group the Staff Association in Emergency Operations, and the Latin America and Caribbean region. The Office also partnered with the Culture and Diversity team to facilitate a conversation on trust and diversity, equity and inclusion during Ethics Month (see section on Ethics Month). These types of engagements are complex and require detailed preparatory work with leaders and other key stakeholders.

Pilot: Coordinated regional engagement with the Latin America and Caribbean region

At the request of the Regional Director for the Latin America and Caribbean region, the Ethics Office piloted a coordinated regional engagement, with multiple interventions over several months in 2023. This started with a region-wide webinar hosted by the Regional Director in early October to launch Ethics Month, with over 600 colleagues from across the region. It was followed up with a series of consultations with the Regional Director, the Chief of Human Resources and several country office management teams, as well as a review of Global Staff Survey data, to jointly identify offices for an in-person mission.

In early December, the Director, Ethics Office, and a senior adviser undertook an outreach and training mission covering the Latin America and Caribbean Regional Office as well as the offices in Chile, Panama and the Eastern Caribbean. The team co-designed the training content with country office management teams and ECCs. In each office, the Ethics team held an initial briefing and final debrief with management, delivered the Introduction to Ethics at UNICEF seminar, held one-on-one consultations with colleagues, and hosted multiple separate group consultation sessions, for example with Staff Association representatives and ECCs, Young UNICEF, national staff and mid-level managers.

During the mission, 171 colleagues participated in the Introduction to Ethics at UNICEF seminar; individual consultations (see section on confidential ethics advice) were held with 20 colleagues across all four offices; and more than 100 colleagues joined group consultation sessions in the four offices. Feedback was extremely positive, with colleagues noting that the activities helped to “humanize” the Ethics Office. The region has asked for continued support, and visits to Bolivia, Mexico and Uruguay are planned for 2024. The Ethics Office hopes to replicate this approach with other regions going forward.

24. Lastly, there were two topics that the Office had planned to address with some priority that remain pending, due to the need to align with partners and other stakeholders at UNICEF. The topics include facilitated conversations on ethical leadership as part of the newly launched “Managing People with Purpose” Manager Support Programme for approximately 5,000 managers and supervisors across UNICEF, and developing content for training on preventing and addressing sexual harassment in the workplace. These initiatives are now planned for 2024, and the Ethics Office is a core member of UNICEF-wide working groups on both topics.

B. Mandatory online training courses

25. Upon 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 – **Ethics and Integrity at UNICEF** and **Protection from Sexual Harassment and Abuse of Authority** – are available on the Agora e-learning platform.

26. In 2023, some 3,570 personnel completed the course on Ethics and Integrity at UNICEF, a significant increase from the 2,022 who did so in 2022. Similarly, 3,658 personnel completed the course on Protection from Sexual Harassment and Abuse of Authority, up from 1,973 from the previous year. As of January 2024, the completion rates for the two courses are 95 per cent and 96 per cent, respectively. However, if all personnel (e.g. consultants, contractors, United Nations Volunteers, etc.) are included, the completion rate drops to just under 90 per cent, indicating that more needs to be done to promote compliance, especially with non-staff personnel.

27. In the past, UNICEF has been recognized by the Joint Inspection Unit (JIU/REP/2021/5) 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.”

28. As part of its contribution to the Management Support Programme, the Ethics Office considered whether to develop a new e-learning module on ethical leadership. Upon reviewing existing content and following further discussions with key stakeholders, the Office concluded that the current Ethics and Integrity at UNICEF e-learning module is sufficient as part of the Programme’s mandatory e-learning, and, as mentioned above, will instead focus on developing content for facilitated conversations on ethical leadership that can be used in live or virtual contexts.

C. Ethics and Culture Champions Network

29. The Ethics Office coordinates the ECC Network, which was officially launched in early 2022 to extend the reach and amplify the messages of promoting an ethical and values-based culture at UNICEF. As of December 2023, there were over 490 ECCs in more than 130 offices, including in country, zonal, field, regional and headquarters-based offices. As many ECCs have settled into their roles and been more active in 2023, they have been gaining credibility and recognition within their offices and with global management. In 2023, there were 26 requests for support from the Ethics Office that came directly from ECCs, in most cases on behalf of their management to coordinate ethics training, or on behalf of colleagues seeking ethics-related advice. The ECC Network was particularly active in the months leading up to, and following, Ethics Month in October.

30. Throughout the year, the coordination team hosted three orientation sessions as new ECCs were appointed, and leading up to Ethics Month held nine separate facilitation training sessions in a three-week period to prepare ECCs to facilitate dialogue in their offices. The team also hosted eight “coffee chats” to provide informal space for ECCs to share ideas, ask for feedback and build community. Sessions were organized multiple times across time zones to ensure that all ECCs had opportunities to participate, and simultaneous translations into French or Spanish were available as needed. The Team also maintained a SharePoint collaboration site, a private Viva Engage (previously Yammer) group and a global mailing list to facilitate regular communication within the Network.

31. In May 2023, ECCs were invited to an exclusive conversation with the UNICEF Executive Director, facilitated by the Ethics Office, where 136 ECCs joined in and exchanged views on ethics and culture at UNICEF. The Executive Director acknowledged their commitment in taking on an additional role, and expressed deep appreciation for their contributions.

32. In just two years, ECCs have already shown some success in amplifying the importance of an ethical, values-based culture. The Ethics Office will expand its efforts in building and supporting the Network, so that ECCs can be even more impactful as ethics liaisons across UNICEF by (i) reinforcing organizational values and ethics by facilitating authentic context-relevant dialogues; (ii) identifying broader ethics and integrity risks in their offices and bringing them to management and the Ethics Office; (iii) sharing lessons and experiences from the field; (iv) acting as a sounding board and connecting their colleagues to the Ethics Office as needed; and (v) identifying and creating safe spaces for colleagues to speak up.

Pilot: VOICE training for ECCs – Speak up!

In 2023, ECCs were provided with their first in-depth training opportunity, when the Coordination Team partnered with the Division of Human Resources to customize a training that provided a framework and safe space to practice speaking up when faced with situations that do not align with the ethical culture of UNICEF. The three-hour session was offered twice to accommodate for different time zones, and 58 ECCs participated.

Feedback from participants included the following:

“I like the interactive, practical nature of the training. I enjoyed it.”

“Pace, content and design – very appropriate.”

“I value the 3 steps framework and the opportunity to discuss with other colleagues.”

“The interaction, the examples which are very real, the clarification of the Speak Up framework VERY helpful.”

D. Global campaign: Ethics Month

33. The Ethics Office coordinated and led its seventh annual Ethics Month in October 2023, engaging over 6,000 personnel through training by the Ethics Office, ECC-facilitated conversations at country and division levels, and focused sessions with target audiences. Continuing the tradition of focusing on one core value, Ethics Month 2023 highlighted the core value of trust, emphasizing the key message that trust is foundational in how UNICEF personnel work both internally and externally. For UNICEF, focusing on the building blocks and accelerators of trust (and conversely, the obstacles to it) – the interrelatedness of competence, integrity, connectedness, accountability and responsiveness – is an organizational imperative.

34. In previous years, the event that accounted for the largest number of personnel reached during Ethics Month was the global town hall with senior leaders – the 2022 town hall was attended by more than 1,700 colleagues. A similar event was planned for October 2023, with the Executive Director focusing on ethical management and leadership; however, as previously mentioned, given the urgency of the situation in the Middle East and in Gaza, the decision was taken to refocus the town hall accordingly. While the town hall referenced ethics-related topics including on neutrality, impartiality, independence and duty of care, for the purpose of transparency and ethical reporting, the more than 6,000 attendees have not been counted as “personnel engaged by the Ethics Office” in the present report.

35. The Ethics Office delivered 40 sessions of training – either Introduction to Ethics at UNICEF or a targeted training and outreach – from September through November 2023 to align with Ethics Month. ECCs facilitated conversations about the core value of trust across 70 offices with over 4,000 personnel, following the facilitator training and using case studies provided by the Ethics Office. Some offices shared creative and innovative ways they approached conversation, for example: (a) in Benin, where ECCs turned the four case studies into short films, acted out by UNICEF colleagues, which were then shown before facilitated conversations; (b) in Argentina, where children of UNICEF staff were interviewed about what trust means to them; and (c) in Malawi, where ECCs organized a “sip (juice) and paint” event, where colleagues painted on canvas what trust looks like to inspire conversation. In many offices, ECCs worked in partnership with colleagues from the Division of Human Resources, Staff Association representatives and Peer Support Volunteers.

Pilot: Targeted conversation on trust and diversity, equity and inclusion

As part of Ethics Month, the Ethics Office partnered with the Culture and Diversity team to host two facilitated conversations connecting the relationship between trust and diversity, equity and inclusion as a way to expand and deepen thinking around ethics by highlighting biases and how they can impact trust. As a pilot, the sessions were by invitation, and targeted colleagues who have some affiliation with the topic, including ECCs, human resources professionals, Staff Association representatives and members of Employee Resource Groups.

The 129 participants expressed enthusiasm for this type of deeper conversation and encouraged the team to continue offering additional sessions. Comments from participants included:

“Thanks very much for the great session. It is really healthy to start discussing about the bias etc in a safe space like this!”

“Thank you so much. This webinar is definitely among the most interesting and valuable that I have attended in UNICEF. Keep it up. Well done.”

“These conversations are critical and should be done at all levels!”

E. Communication and outreach materials

36. The Ethics Office maintains its presence on internal communication channels to continue raising awareness and engaging personnel on ethics in UNICEF. The Office hosts both a SharePoint site and a Viva Engage (previously Yammer) group called “Ethics within UNICEF” that counts 1,252 members, which remains one of the Viva Engage groups with the highest membership organization-wide. The UNICEF ICON intranet page and global messages were also leveraged for outreach purposes when relevant.

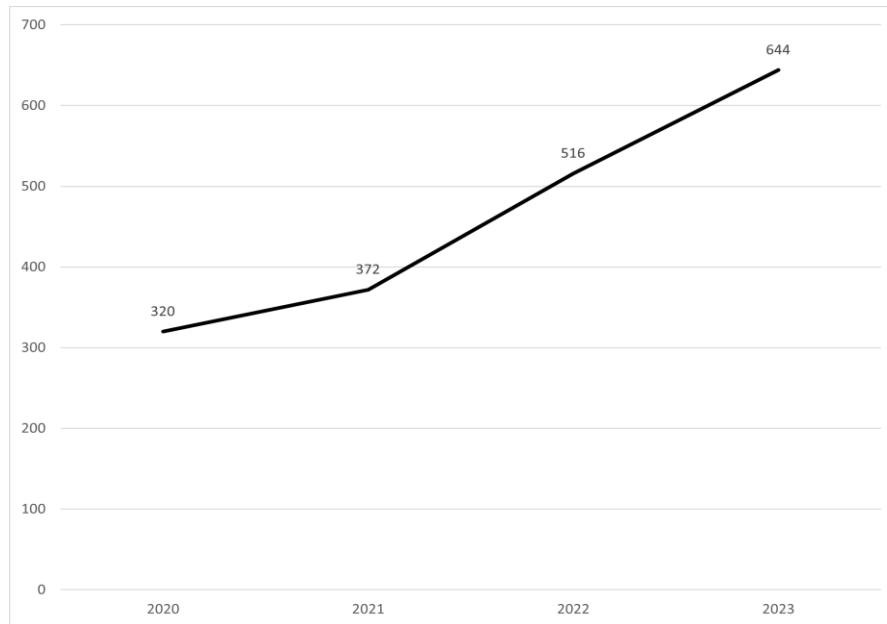
37. The Ethics Office’s internal website was redesigned in late 2023 with updated content and resources, and a new “look and feel” that is more user-friendly. It will be launched in early 2024, and the Office will continue to update it as necessary. The external website, which was launched in February 2023, provides key information on the various workstreams of the Office, links to annual reports, and provides 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

38. By providing impartial and confidential advice to UNICEF personnel, and by offering a safe space to raise concerns and seek guidance, the Ethics Office has increasingly become a trusted resource assisting personnel, at all levels, in making more informed decisions that are in the best interest of the Organization and the children it serves.

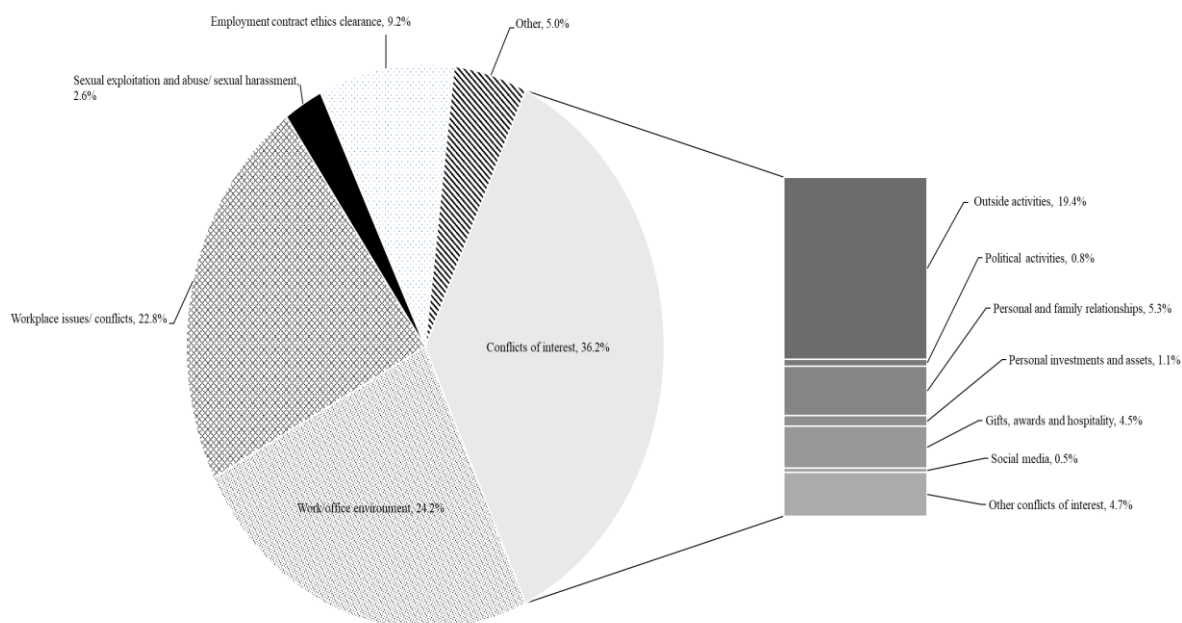
39. A request for confidential ethics advice is any individual request for advice and guidance by a staff member or non-staff personnel in relation to a specific question or situation. In many instances, one request for confidential ethics advice may require multiple communications by email and/or conversations. In other instances, one request for confidential advice may require a single exchange. Also included in this number are confidential consultations with the Director and other Ethics Office staff during missions and regional and global events.

Figure I
Provision of confidential advice, 2020–2023



40. As shown in figure I, over the past four years, the number of requests for confidential ethics advice has more than doubled – from 320 in 2020 to 644 in 2023. Year-on-year increases have been significant, especially over the past two years (38.7 per cent increase from 2021 to 2022, and 24.8 per cent increase from 2022 to 2023), coinciding with the current leadership, structure and strategy of intensifying training and outreach to raise awareness widely of the Ethics Office and its services. These results seem to confirm that the strategy has achieved the intended impact of increasing awareness about, and trust in, the Ethics Office; more personnel are coming when they have questions or concerns. Anecdotally, some personnel who have sought advice have shared that they were encouraged by their colleagues who have had positive experiences to do so.

Figure II
Provision of confidential ethics advice by subcategory, 2023 (n=644)



41. Of the 644 matters on which the Ethics Office provided advice to UNICEF personnel, queries about conflicts of interest made up the highest proportion, at 36.2 per cent, with the significant majority of those related to outside activities such as teaching, family business ownership, external publications and board membership. This was followed by requests for advice related to personal and family relationships and then gifts, awards and hospitality. The remaining matters included questions related to personal investments and assets, political activity, use of social media, and others that were either outside the Office's mandate or could not be easily categorized.

42. The category with the second highest proportion of ethics advice matters was work/office environment, at 24.2 per cent, a category the Office began tracking in 2022 because it was seeing increasing requests for support related more generally to office environment and culture and/or as follow-up to an office's Pulse Check results, as opposed to requests for advice on a specific issue or conflict (which is tracked as workplace issues/conflicts). These 156 matters mostly involved consultations undertaken by the Director or Ethics Office staff during country/field visits, or during regional management team meetings. In 2023, the Ethics Office made a concerted effort to create space and meet with groups of staff during country office visits, including with ECCs, Staff Association representatives, supervisors, groups of United Nations Volunteers and Young UNICEF members. Meetings with UNICEF Country Representatives and other managers were often conducted at both the front and back end of office visits and provided space for deeper discussion on both trends and specific issues in the offices, and an opportunity for country management to seek additional support.

43. Workplace issues/conflicts accounted for 22.8 per cent of requests for confidential ethics advice, which includes queries related to interpersonal conflict or unwelcome/inappropriate behaviour (e.g. potential bullying, harassment, abuse or discrimination, abuse of authority or reprisal) between colleagues and/or with supervisors. In many of these cases, the Office was effective in collaborating with

management and concerned personnel to help them come to an informal solution. This category includes 18 cases of UNICEF personnel seeking initial consultation on protection against retaliation; 5 were subsequently filed as formal complaints under the Whistle-Blower Protection Policy Against Retaliation, which are considered separate matters and recorded as such.

44. In terms of geographic spread, of the 644 cases where ethics advice was provided, 55.3 per cent involved personnel in country offices and another 9.8 per cent in regional offices; the remaining were in headquarters locations (33.4 per cent) and external stakeholders/non-UNICEF personnel and unknown location (1.6 per cent). Given that the Office set a goal of increasing its reach to UNICEF personnel across the globe, it is encouraging that almost two thirds (65.1 per cent) of ethics advice matters were provided to colleagues from country or regional offices. Compared with 52.3 per cent in 2022 and 38 per cent in 2021, this is a clear indication that prioritization of non-headquarters locations in training and outreach has been effective.

45. Less than half (48.1 per cent) of the requests for ethics advice came from people who identified as female and 30.3 per cent from people who identified as male. Of the remaining 21.6 per cent, the vast majority of those were from groups and a handful were anonymous requests. As the Office continues to travel, the group consultation modality will likely increase.

46. With regard to representation by post, 85.7 per cent of requests were from professional staff (international and national), 1.6 per cent from executive-level staff, 4 per cent from non-staff personnel or were unknown/group/anonymous, and 8.7 per cent from General Service staff (down from 12 per cent in 2022). Since 35 per cent of the UNICEF workforce is in the General Service staff category, this group needs to be prioritized for outreach and training going forward.

47. Finally, the Ethics Office continued to collaborate and coordinate with key internal partners – for example, OIAI, Office of the Ombudsman, Division of Human Resources, Division of Global Communication and Advocacy and the Culture and Diversity Team – by implementing streamlined processes and referral protocols and undertaking joint activities, while being careful to safeguard its independence and confidentiality.

V. Conflict of Interest and Financial Disclosure Programme

48. The Ethics Office administers the Conflict of Interest and Financial Disclosure Programme on an annual basis, which aims to identify and manage conflicts of interest that may arise from a UNICEF staff member's personal relationships, financial interests or outside activities. Staff members who are required to file include (a) managers at the director level; (b) staff involved in substantive decision-making roles such as heads of offices or operations managers; and (c) staff who are involved in investment decisions or procurement of goods and/or services.

49. A subset of all submissions is randomly selected, and the filers are asked to provide supporting documents for verification to ensure the accuracy of their disclosure statements. The Ethics Office reviews these disclosure statements and provides either clearance or guidance to the filer as to the preferred approach of managing any potential or actual conflicts of interest.

50. The Office has continued to follow through on the recommendations made by KPMG in its 2018 review of the Programme. Accordingly, the Ethics Office has: (a) refocused participation in the Programme based on seniority and organizational risk; (b) reduced the length of the annual cycle; (c) introduced clear consequences for non-

compliance; and (d) developed a new computer software system for the Programme that enhances data security and is compatible with UNICEF IT infrastructure.

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

51. The Ethics Office worked closely with heads of offices and divisions to guide the process for selecting staff required to file within the existing parameters; in many cases offices were interested in asking more colleagues to file. In 2023, there were 1,738 staff required to file, and the compliance rate was 100 per cent. Similar to last year, 99 per cent of filers either had nothing to declare, had no conflict of interest, or had already put mitigation measures in place to manage potential conflicts of interest. Only 1 per cent of filers had potential or actual conflicts of interest, and, in each of these cases, guidance was issued by the Ethics Office.

52. Of note is the decrease between 2022 and 2023 in the number of filers who needed additional support from the Ethics Office following the receipt of guidance to file, which fell from 118 to 63 (see table 1). This would indicate that there is a better understanding of conflicts of interest and how to manage them among staff who are required to file, or more familiarity with the process of filing.

Table 2

Number of Conflict of Interest and Financial Disclosure Programme annual filers, 2018–2023

<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
2023	1 798	100.0

53. Another point of note is that the number of filers increased between 2022 and 2023 by 160 filers, which was a departure from previous years. Indeed, following the KPMG recommendation in 2018, the number of staff required to file had been reduced significantly, from 2,160 in 2018 to 1,613 in 2019, and, in the subsequent four years the number stayed relatively stable (see table 2). The increase between 2022 and 2023 is due to a recommendation by OIAI to add staff from emergency response teams as a risk mitigant, as these filers are not part of formal country office structures and may not have been required to file in the past.

54. The verification exercise in 2023 covered 69 filers (about 4 per cent). As in previous years, files for verification were selected automatically, based on a formula that takes into account geographical location, job title and function. All statements selected for verification in the 2023 cycle were successfully verified, with required documentation provided by filers.

55. The filing, review and verification cycles of the annual financial disclosure exercise were completed with a 100 per cent compliance rate. The Ethics Office completed the full cycle of the programme within eight months, which is in line with KPMG's recommendation. Similar to previous years, the financial disclosure exercise was done in-house, with the help of short-term consultants. This continues to result

in 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. Development of the new electronic platform and IT system

56. Working in close collaboration with the UNICEF ICT Division and an external vendor, the Ethics Office completed the development of the new platform and IT system for the Conflict of Interest and Financial Disclosure Programme. The project required extensive work in conceptualization, design and testing. The new system is reliable, with an industry-standard technology stack, modern look, better performance, and conformity with accessibility standards. It is also more user-friendly and intuitive, and has additional features that allow for more efficiency, such as accommodating off-cycle filers. Moreover, it has security features aimed at ensuring the security of information, in line with the recommendation of KPMG.

57. The new system was completed in the last quarter of 2023, and the Office will launch it for the 2024 annual cycle. The Office has also developed tip sheets and short training videos to help users navigate the new system.

VI. Protection against retaliation

58. 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.

59. Under 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 recommend interim protection measures to safeguard the interests of the complainant during the process. Once OIAI completes the investigation and issues a report, the Ethics Office conducts an independent review of the report and makes a final determination on whether retaliation has been established. If it determines that retaliation has occurred, the Ethics Office makes recommendations to the Executive Director, which may include appropriate measures to amend the negative consequences suffered as a result of the retaliation.

60. Of the 18 protection against retaliation-related matters received in 2023, 5 became formal complaints. As noted previously, the other 13 cases were initial consultation where the Ethics Office was able to help complainants find alternative resolution rather than moving to a formal complaint and review.

61. Among the five formal complaints, one completed review has resulted in a finding of no prima facie retaliation. Three of the remaining four were closed at the request of complainants. The final case was closed because the complainant resigned during the review process and did not continue to pursue the complaint.

62. The Ethics Office began working on the review and update of the UNICEF Policy on Whistle-Blower Protection against Retaliation in 2023. The Policy was benchmarked against the recently updated policies of UNDP, WHO and UNRWA, and a number of key elements were identified for potential revision. In 2024, the Office intends to revise the policy following consultation with relevant stakeholders within UNICEF and based on feedback from EPUN.

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

63. The Ethics Office has continued to be an engaged member of two collaboration platforms for ethics officials in the United Nations system and among multilateral organizations. EPUN, established pursuant to the Secretary-General's bulletin (ST/SGB/2007/11), promotes collaboration and harmonized standards across the United Nations system. The Ethics Network of Multilateral Organizations fosters such collaboration among over 40 multilateral organizations. The Director of the Ethics Office presented at the annual meeting of the Network, which was hosted by the Asian Development Bank.

64. In addition to participating in monthly coordination meetings, in 2023 the Director, Ethics assumed the role of EPUN Alternate Chair. In accordance with the Secretary-General's bulletin (ST/SGB/2017/2/Rev.1), the Alternate Chair is mandated to review cases where complainants who have sought protection against retaliation ask for further review after the Ethics Office of the United Nations Secretariat has determined there was no prima facie case of retaliation.

65. During the year, the Alternate Chair conducted a record number of 18 secondary reviews, 12 of which were new requests and 6 of which were carried over from 2022 (from the previous Alternate Chair). For each review, case files were assessed, and additional comments were sought from complainants and management. EPUN members were also consulted on each case prior to conclusion of the review.

66. Of the 18 cases, the Alternate Chair issued review determinations in 10, 5 were closed at the request of complainants, and 3 have been carried over to 2024 for the incoming Alternate Chair. The Alternate Chair concurred with the original determinations of the United Nations Ethics Office in eight cases; in the remaining two cases the Alternate Chair recommended *reversing* the no prima facie retaliation determination of the United Nations Ethics Office. The Alternate Chair also facilitated the completion of the revision and update of the standard operating procedures for the review of protection against retaliation cases.

67. The Ethics Office also actively collaborated on training, awareness-raising and outreach within EPUN, to exchange good practices and explore joint communication and outreach activities. In 2023, at the request of the UNDP Ethics Office, the UNICEF team delivered an ethics training session in Portuguese to UNDP staff. Going forward, the Office will continue to seek opportunities for cross-support.

VIII. Observations and recommendations

68. In 2023, the Ethics Office continued to meet and, in many areas, exceeded its objectives for the year. With the recent addition of resources, it is well positioned to make even more impact in the coming year. The Office is grateful for both management's strong support and respect for its independence. UNICEF management has continued to maintain a strong and consistent "tone at the top" for the importance of ethics, values and organization culture change.

69. Nonetheless, given the unavoidable periodic leadership transitions and constant shifts in operational and programmatic needs, the Ethics Office recommends that management explore options in ensuring that the Ethics Office is adequately funded through some independent mechanism, in order to further safeguard the independence and effectiveness of the Office.

70. Going forward, the Office will continue to execute on strategic shifts, including moving from processing transactional matters and responding to demands for services, and from counting outputs to emphasizing outcomes and impact, including through (i) aligning elements of its programme and activities with the desired impact; (ii) scanning and detecting gaps and deepening engagement with teams for desired outcomes; and (iii) exploring and applying measures to demonstrate the value of early detection of ethical risks and proactive prevention. The Office will also go beyond encouraging creation of “safe spaces” by helping to nurture an atmosphere of “brave spaces”, where personnel are more empowered and feel comfortable being vulnerable and are encouraged to engage in difficult conversations.

IX. Conclusion

71. The Ethics Office is proud to continue playing a key 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”.²

X. Draft decision

The Executive Board

Takes note of the report of the Ethics Office of UNICEF for 2023 (E/ICEF/2024/18) and its management response (E/ICEF/2024/19).
