ANTI-FRAUD POLICY	
Effective Date	22 September 2025
Review Date	21 September 2029
Approved by	Executive Director
Content Owner/s	Director – Strategy, Planning, Resources and Effectiveness Manager - Enterprise Risk Management

Table of Contents

1 Purpose 2

2 Application 2

3 Definitions 2

4 Roles and Responsibilities 4

5 Policy 7

6 Exceptions to this Policy 16

7 Other Provisions 17

8 Relevant documents 17

1 Purpose

1.1 UN Women is committed to upholding the highest standards of integrity and accountability in all its operations. Any acts of Fraud in UN Women's activities result in the loss of funds, assets and other resources necessary to fulfill the entity's mandate. Fraud can also seriously damage UN Women's reputation and diminish the trust of UN Women's stakeholders in its ability to deliver results in an accountable and transparent manner. Furthermore, it may affect Personnel effectiveness, motivation and morale, and impact on UN Women's ability to attract and retain a talented work force. As part of this commitment, UN Women has developed a comprehensive Anti-Fraud Management Framework. The framework is not a standalone initiative but is designed to be integrated with other related frameworks and applied to ensure coordinated practices across UN Women's activities.

1.2 The purpose of the Anti-Fraud Policy ('this Policy') is to:

a) Clarify the roles and responsibilities with respect to the application of this Policy.

b) Outline the measures to be followed to prevent, detect and respond to Fraud within UN Women.

c) Enhance transparency and accountability among stakeholders, safeguarding resources and upholding the integrity of UN Women's mission to advance gender equality and women empowerment.

2 Application

2.1 This Policy applies to all Personnel. It is of specific relevance to all those with roles and responsibilities in respect of its application, in accordance with section 4.

2.2 Entities that have contractual arrangements with UN Women such as programme partners are expected to be aware of this Policy, have in place policies and procedures for combatting Fraud and have a duty to ensure that UN Women's resources are safeguarded and used for the intended purposes. Although not within the scope of this Policy, appropriate provisions are included in all contractual agreements with programme partners.

3 Definitions

3.1 For the purposes of this Policy, the terms and phrases referred to herein have the following meaning:

"Affiliate Personnel"	means those Personnel engaged by UN Women to perform services for UN Women whose contractual relationships are not governed by letters of appointments subject to the Staff Regulations and Rules of the United Nations, including independent contractors (which include service contract holders, personnel services agreement holders and consultants), Personnel engaged on

	a Non-Reimbursable Loan Agreement, United Nations Volunteers, fellows, and interns.
"Anti-Fraud Management Framework"	The adopted Fraud management principles, approach, methodology and tools that UN Women uses to articulate the governance of Fraud. This includes this Policy, the Fraud Risk Assessment Guidance and other related tools, templates and systems.
"Business Process Owners"	Heads of Headquarters (global functions) who are responsible for overseeing and managing a specific business process, from end to end, and for designing and implementing policies, procedures and guidance.
"Business Unit(s)"	means a Headquarters Division/Section, a Regional Office or and Country Office.
"Fraud"	means any act or omission whereby an individual or entity knowingly misrepresents or conceals a material fact (a) in order to obtain an undue benefit or advantage for himself, herself, itself, or a Third Party, and/or (b) in such a way as to cause an individual or entity to act or fail to act, to his, her or its detriment (High-Level Committee on Management (HLCM), 33rd Session, March 2017). *For the purpose of this Policy, Fraud is the collective term used to describe prohibited practices such as Coercion, Collusion, Corruption, Money Laundering, Obstruction, Theft/Misappropriation.*
"Heads of Office"	means a Division Director at Headquarters, a Regional Director, a Multi-Country or Country Representative, or a Head of Liaison Office. (Note: Regional Directors and Representatives of Multi-Country Offices are the Heads of Offices for Non-Physical Presence Offices and Sub-Offices)
"Investigation"	means an administrative fact-finding exercise and examination of evidence to objectively determine the facts following the receipt of an allegation. At the conclusion of an Investigation, a file of evidence is assembled to form the basis of possible further action, including disciplinary measures.
"Misconduct"	means the failure by a Staff Member to comply with their obligations under the Charter of the United Nations, the Staff Regulations and Rules or other relevant administrative issuances, or to observe the standards of conduct expected of an international civil servant. Such a failure could be deliberate (intentional or willful act) or result from an extreme or aggravated failure to exercise the standard of care that a reasonable person would have exercised with respect to a reasonably foreseeable risk (gross negligence) or from a complete disregard of a risk which is likely to cause harm (recklessness)."
"Personnel"	means Staff Members and Affiliate Personnel
"Retaliation"	under the Protection Against Retaliation Policy, means any direct or indirect detrimental action that adversely affects the employment or working

	conditions of a member of Personnel, where such action has been recommended, threatened, or taken for the purpose of punishing, intimidating, or injuring a member of Personnel because that individual engaged in a protected activity as defined in the Protection Against Retaliation Policy.
"Risk Assessment"	means a process which involves identifying and evaluating UN Women's applicable standardized Risks, evaluating and measuring the Risk severity, as well as determining appropriate mitigating actions.
"Staff Member(s)"	means a person who is working for UN Women whose employment and contractual relationship are defined by a letter of appointment subject to the Staff Regulations and Rules of the United Nations.
"Third Party/Parties"	means any external party that has a contractual agreement with UN Women.

4 Roles and Responsibilities

4.1 In accordance with UN Women's three lines model, the following personnel and/or functions have specific roles and responsibilities with respect to the implementation of this Policy:

Primary Stakeholders	
UN Women Executive Board	Provides oversight over the effectiveness of UN Women's risk management framework and receives updates on the management and mitigation of the UN Women's significant risks and emerging exposures.
Executive Director	Ultimately accountable for the establishment and management of an effective system for Fraud prevention, detection and response, with the support of other relevant Personnel and functions, as outlined within the roles and responsibilities section of this Policy.
First and Second Line	
Business Process Owners (BPOs)	▪ Design and operate efficient and effective Fraud prevention and detection controls within the respective span of control and authority, by including provisions for the management of Fraud within the related policies, procedures and guidance, and oversee the implementation of and compliance thereof, within each business process. ▪ Provide oversight in respect of compliance with relevant policies and procedures and the provisions related to Fraud ▪ For relevant business processes, as outlined in section 5.10 of this Policy, carry out Fraud Risk Assessments and ensures that the Fraud risk profile is up to date. ▪ Regularly monitor the effectiveness of the application and effectiveness of existing and planned mitigation actions.

	▪ Manage the risk of Fraud that may arise from outsourcing of services to Third Party providers.
Head(s) of Office	▪ Ensure compliance with this Policy and other relevant policies, procedures and guidance. ▪ Establish an ethical working environment to support the organizational culture, by raising awareness of this Policy and reiterating the importance of preventing, managing and reporting Fraud. ▪ Ensure that Fraud Risk Assessments are carried out biennially, in accordance with the Fraud Risk Assessment Guidance, as well as any other relevant instructions provided. ▪ Maintain and review the relevant Fraud risk register, and in doing so, validate the likelihood and impact of risks identified and the effectiveness of existing controls. ▪ Provide guidance in the consideration of additional mitigating actions that may be required to manage the risk of Fraud. ▪ Escalate any Fraud risks that crystallize and that meet one or all the established criteria for escalation, as per the process outlined in the Risk Management Procedure. ▪ In collaboration with the Learning and Development unit of the Human Resources Division, shall be responsible for monitoring and tracking the progress on the completion of the above training for all Personnel and shall provide updates as part of the quarterly business review process.
Personnel	▪ Understand and comply with the provisions of this Policy, obligations and rights, understanding the roles and responsibilities with respect to the implementation of this Policy. ▪ Complete mandatory training on Fraud and corruption, ethics and integrity and attend and contribute to organizational learning and awareness sessions. ▪ Contribute to Fraud Risk Assessments as may be required. ▪ Report, in good faith, suspicions and allegations of Fraud using the mechanisms provided in section 5.22 of this Policy.
Chief Risk Officer	▪ Manages the implementation of UN Women's Anti-Fraud Management Framework. This shall include an assessment of the effectiveness of UN Women's Anti-Fraud measures to ensure alignment of these measures with overall risk management strategies, as well as providing insights and recommendations to those with relevant roles and responsibilities within the Anti-Fraud Management Framework, ensuring it remains robust and responsive to emerging risks. ▪ Leads efforts on reporting to the Risk Management Committee.
Ethics Advisor	▪ The Ethics Advisor promotes an organizational culture of integrity,

	transparency and accountability, by providing confidential ethics advice to all Personnel on appropriate standards of conduct, as well as the inclusion, where relevant, of ethics in anti-Fraud training programs. ▪ Receives and conducts preliminary reviews of requests for protection against Retaliation following a report of possible Misconduct or cooperation with an audit or Investigation in accordance with the Protection Against Retaliation Policy.
Financial Management Function	▪ Ensures the adequacy of design and operating effectiveness of financial internal controls (including those designed to prevent and detect Fraud) and ensuring overall compliance with relevant policies such as the Internal Control Framework Policy and the Delegation of Authority Policy. ▪ Working with other relevant functions provides support for the recovery of financial loss or other assets.
Legal Office	▪ Reviews the Investigation reports prepared by the Investigation Function and recommending the initiation of disciplinary and administrative actions, where relevant ▪ Assists, as appropriate, in the recovery action of any financial loss. ▪ Considers, in consultation with the UN Office of Legal Affairs, whether a referral to national authorities is appropriate
Regional Offices and HQ Divisional Directorates	▪ Raise awareness of Fraud by ensuring that ongoing training and guidance is provided to relevant Personnel and ensure that mandatory training requirements are met for all respective offices and functions. ▪ Oversee the implementation of Fraud risk management activities within the respective region/directorate, ensuring that biennial Fraud Risk Assessments (where applicable) are completed within the timelines provided. ▪ For Regional Offices, review Fraud risk registers of individual offices and ensure that these reasonably reflect the Fraud risk profile of the office, based on the effectiveness and application of existing controls. ▪ Ensure that a feedback mechanism is in place for receiving external party reporting of suspected cases of Fraud (outside of the provisions outlined in section 5.20 of this Policy).
Risk Management Committee	▪ Leads the oversight and monitoring of fraud prevention and detection measures designed to manage potential risks that may expose the organization to Fraud. ▪ Receives an annual update on the Fraud risk plan and on UN Women's Fraud risk profile.
Risk Management Function	▪ Provides technical support towards the application of this Policy, serving as the repository of knowledge of the Anti-Fraud Management Framework and leads efforts to enhance awareness thereof. ▪ Monitors Fraud risk management activities across UN Women and ensures

	that the approaches are aligned to best practices. ▪ Provides guidance on the completion of the Fraud Risk Assessments within the planned time frames. ▪ Supports, where appropriate, the facilitation of Fraud Risk Assessments, particularly for significant projects, specific Country Offices, and/or Business Process Owners. ▪ Carries out quality assurance of Fraud risk registers and provides feedback thereon. ▪ Consolidates, disaggregates and reports on Fraud risk data across all UN Women Business Units, with the purpose of determining the corporate wide Fraud risk profile. ▪ Reports on the implementation of the UN Women fraud risk management plan on an annual basis to the Risk Management Committee. ▪ Oversees the nominated Fraud champions who act as facilitators as part of capacity building initiatives. ▪ Works collaboratively with other corporate oversight functions to implement consistent and effective approaches to the governance of Fraud.
Third Line	
Independent Evaluation, Audit and Investigation Service (IEAIS)	▪ Provides independent advice on the adequacy of internal controls to manage the risk of Fraud and other types of wrongdoing. ▪ Working with OIOS, has the authority and responsibility for investigating allegations of Fraud.
United Nations Board of Auditors	▪ Provides independent advice on the adequacy of internal controls to manage the risk of Fraud and other types of wrongdoing. ▪ Reporting on losses arising because of Fraud within the financial statements.

Roles and responsibilities across the components of the Anti-Fraud Management Framework are summarized in Annex 1.

5 Policy

General Principles

5.1 **This Policy is based on the principles set out in the Staff** Regulations and Rules of the United Nations, the Financial Regulations and Rules, the Standards of Conduct for the International Civil Service, the standards of conduct outlined in the regulations set forth in ST/SGB/2002/9 entitled "Regulations Governing the Status, Basic Rights and Duties of Officials other than Secretariat Officials, and Experts on Mission" as well as other relevant UN Women policies and procedures as outlined in section 8 of this Policy. It also reflects the principles underlying the United Nations Convention against Corruption and on prevailing best practices for the management of Fraud.

5.2 Committing Fraud is against the core values of UN Women and can have a serious impact on the effective implementation of UN Women's activities and operations. Fraud not only diverts resources from their ultimate purposes but also undermine public trust and confidence in UN Women. Consequently, UN Women has a low-risk appetite towards Fraud and a zero-tolerance of Fraud and other types of wrongdoing.

5.3 Examples of types of Fraud, that are collectively referred to as proscribed practices, are included below:

a. Corruption/corrupt practices means the offering, giving, receiving, or soliciting, directly or indirectly, or attempting to do so, of anything of value to improperly influence the actions of another party. Without limiting the foregoing, corruption could involve, among other things, abuse of a conflict of interest, improper gratuities (including unauthorized acceptance of honors, gifts, or remuneration), bribery (including kickbacks) or economic extortion.
b. Coercion: means impairing or harming, or threatening to impair or harm, directly or indirectly, any party or the property of the party to influence improperly the actions of a party.
c. Collusion/collusive practice means an arrangement between two or more parties designed to achieve an improper purpose, including but not limited to, influencing improperly the actions of another party.
d. Money laundering: means the processing of criminal proceeds to conceal or disguise the nature, source, location, disposition, movement of such proceeds or aiding, abetting and facilitating such acts.
e. Obstruction: means deliberately destroying, falsifying, altering or concealing of evidence material to the Investigation or making false statements to investigators to materially impede a duly authorized Investigation into suspected cases of Fraud; and/or threatening, harassing or intimidating any party to prevent that party from disclosing its knowledge of matters relevant to the Investigation or from pursuing the Investigation; or acts intended to materially impede the exercise of UN Women's contractual rights of access to information.
f. Theft/Misappropriation means the unauthorized taking of anything that belongs to another individual or entity

5.4 The Anti-Fraud Management Framework is aligned with the Committee of Sponsoring Organizations of the Treadway Commission (COSO) 2013 Fraud Risk Management Guide, and includes the following components:

a) Fraud risk governance
b) Fraud Risk Assessments
c) Fraud control activities
d) Fraud Investigation and corrective action
e) Fraud risk monitoring activities

Fraud Risk Governance

5.5 UN Women shall establish an Anti-Fraud Management Framework that demonstrates the entity's commitment to high integrity and ethical values regarding the management of the risk of Fraud and that is aligned to the Risk Management Policy, Internal Control Framework Policy, Investigations and Disciplinary Process Policy and the Protection Against Retaliation Policy.

5.6 Fraud risk governance is meant to facilitate the delivery of UN Women's objectives by ensuring that resources are spent effectively and that assets are safeguarded. The governance of Fraud risk falls into three main categories; prevention, detection and response, which are interdependent and mutually reinforcing.

5.7 The management of Fraud is a shared management responsibility that cuts across functional and managerial reporting lines. Heads of Offices and Business Process Owners, with delegated authority, are accountable for complying with this Policy and ensuring the adequacy of relevant fraud risk management measures, including fraud control activities (including prevention and detective controls), Fraud Risk Assessments, training and awareness, remediation and corrective actions.

5.8 This Policy also promotes a strong ethical and organizational culture that is driven by management's commitment to encouraging an anti-fraud culture that is consistent with the standards of conduct expected of personnel, such as those relating to conflicts of interest, gifts and hospitality, abuse of authority and harassment. The standards of conduct include those prescribed in the United Nations Staff Regulations and Rules, the Standards of Conduct for the International Civil Service, and the "Status, basic rights and duties of United Nations staff members" (ST/SGB/2016/9) which are applicable to Staff Members and the contractual obligation requirements applicable to Affiliate Personnel and Third Parties are designed to encourage the highest standards of professional conduct, align with organizational values in doing so, and deter fraudulent practices. These efforts ensure that the ethical and organizational culture adequately supports the risk culture and the overall approach to the management of the risk of Fraud.

Fraud Risk Assessments

5.9 In accordance with this Policy, regional and country office Business Units, as well as relevant Headquarters Business Units shall undertake and complete Fraud risks assessments on a biennial basis (every 2 years), as an iterative process for identify and assessing Fraud risks relevant to UN Women, or more frequently as may be needed. These shall be undertaken as follows:

a) Business Process Owners from specific Headquarters Business Units shall carry out Fraud Risk Assessments, the outputs of which shall inform the design and approach to the Regional/Country office Fraud Risk Assessments. These specific HQ business process Fraud Risk Assessments relate to business processes that have an inherent exposure to the risk of Fraud as follows: Procurement and Travel Services, Project Management, Programme Partner Management, Human Resources, Finance, Asset Management,

Information Systems and Telecommunications and other business processes that may emerge as having an inherently high risk of exposure to Fraud.

b) Regional Office and Country Office Fraud Risk Assessments shall then be carried out. These assessments include the identification of Fraud risk scenarios, the evaluation of the likelihood and impact of these scenarios occurring based on the adequacy and effectiveness of existing controls, the development of mitigation actions and the reporting of Fraud risks as identified and evaluated. Where relevant, outputs of these assessments may be used to inform HQ business process owners of areas of emerging risks that may not have been considered and/or additional controls that may need to be considered.

5.10 Fraud Risk Assessments shall be completed in accordance with the Fraud Risk Assessment Guidance, the outputs of which are Fraud risk registers, which are intended to be used to minimize UN Women's exposure to Fraud related risks and facilitate the identification of areas where management should focus its efforts, while strengthening the UN Women's Anti-Fraud Management Framework.

5.11 The completed Fraud risk registers shall be the subject of an independent quality assurance process, carried out by the Risk Management function, and supported by the Regional Risk Focal Points (for the Country Offices) as may be required. This quality assurance process is intended to ensure that the Business Units undertake a balanced assessment of Fraud risks, taking into account feedback received from other internal and external sources (e.g., assessment results from UN Women's third line), and also ensure that opportunities are identified where actions can be taken to strengthen the control environment.

5.12 In addition to the biennial cyclical Fraud Risk Assessments, risks related to Fraud must be identified and considered in the development and implementation of policies to govern business processes. This may require an assessment by the respective Business Process Owner, to consider how easily acts of Fraud might occur and to ensure that adequate controls are included in the provisions of the respective policy.

5.13 When designing a new project, it is important to ensure that the risk of Fraud is fully considered and assessed as part of the project design and that this risk is evaluated within the project risk register. This is especially important for high-risk projects that may be complex or that are implemented in environments that have an inherently high exposure to such types of risks. The Head of Office is responsible for ensuring that Project Managers evaluate the risk of fraudulent acts as part of the project design and implementation. Informed decisions by the Head of Office shall be made on additional mitigating actions, including strengthened controls. Where there are concerns about the level of Fraud risk within a project, this shall be supported by an expert in-depth analysis, if necessary, to identify effective mitigation actions.

Fraud Control Activities

5.14 Fraud control activities are integral to UN Women's internal control environment. Control activities are the actions established through the policies and procedures to ensure that management directives and instructions are carried out and complied with. In addition to

communicating management's intent and risk appetite, Fraud control activities are designed to mitigate the risk of Fraud. Fraud control activities can be classified as either preventive (designed to avoid a fraudulent event or transaction) or detective (designed to discover a fraudulent event or transaction). Fraud control activities are established through the Internal Control Framework Policy, the Internal Control Framework Implementation Procedure and other policies and procedures contained in the Policy, Procedure and Guidance (PPG) Framework.

5.15 **Fraud prevention and detection controls** are managed in accordance with the following:

a. **Design and implementation of prevention and detection controls**: Business Process Owners are responsible for designing control activities, as part of policies and procedures, preventive and detective controls (automated and manual) and which must be continuously monitored at all levels for effectiveness. Heads of Offices are responsible for ensuring that these preventive and detective controls are applied by all Personnel in an effective manner and for ensuring compliance thereto. Examples of controls included in relevant policies that may mitigate the risk of Fraud are as follows:

   i. Management of Personnel – due diligence in hiring processes and effective performance management. Due diligence is conducted during any recruitment process for Personnel, regardless of appointment or contract type or grade/level and includes assessment of actual or perceived conflict of interest, for which all Personnel are required to make ongoing declarations of any perceived or actual conflict. Relevant managers and supervisors shall make use of documented work plans and performance appraisals.

   ii. Segregation of duties: effective separation of duties and assignment of responsibilities. UN Women implements appropriate levels of checks and balances regarding the actions of individuals, in addition to establishing defined reporting lines, job descriptions, delegation of authority for decision making.

   iii. Data integrity and reconciliations: this includes validation checks and data integrity analysis, that shall be inbuilt into the automated systems for real-time prevention and detection of anomalies and errors. Business Process Owners shall continuously review the business processes and shall make efforts to update automated controls for the purpose of strengthening the effectiveness of automated controls.

   iv. Access controls: this includes the monitoring of system profiles and physical access to premises. UN Women implements a user matrix with defined system role profiles which are assigned to relevant Personnel in line with responsibilities based on the separation of duties as detailed in the Internal Control Framework Procedure.

b. **Management of Third Parties**: all Heads of Office (supported by relevant Personnel) have a responsibility to identify the types of Fraud risks that UN Women may be exposed to, within each respective area. This includes those related to the management of programme partners, vendors, and other Third Parties as follows:

i. Relevant Personnel are expected to undertake rigorous selection procedures for programme partners and vendors including an assessment of their capacity to fulfil their obligations. In addition, relevant Personnel shall undertake regular and ongoing monitoring of Third Parties including thorough performance evaluations and feedback mechanisms, which are intended to monitor performance, but are also intended to identify exposures to the risk of Fraud.

ii. Engagements with Third Parties should include an analysis of the contracting terms that include theeffective management of Third-Party risks including Fraud. Furthermore, Business Process Owners, Heads of Offices and pertaining Programme/Project managers shall implement effective monitoring tools, as appropriate, for Third-Party activities including an assessment of UN Women's exposure to the risk of Fraud arising from the outsourced services and/or engagements.

iii. Programme Partners: as part of the risk-based capacity assessment of programme partners, Heads of Office supported by Project Managers must ensure that an assessment is made of whether Programme Partners have effective policies and systems in place to prevent, detect and report on Fraud, and to address and follow up on such irregularities. In accordance with the Partner Agreement, Project Managers should provide existing and potential programme partners with a copy of this Policy to ensure that UN Women's mechanisms, reporting obligations and relevant corrective actions that may be required are clear. Furthermore, UN Women shall not engage programme partners that appear on the Consolidated United Nations Security Council Sanctions List and the United Nations Global Market Place Vendor Ineligibility List. Programme Partners under sanctions will also be flagged on the UN Partner Portal.

iv. The Procurement and Travel Services function is responsible for providing oversight and monitoring tools to Personnel/offices who shall ensure, through the due diligence processes, that vendors adhere to the highest standards of moral and ethical conduct, respect international and local laws and not engage in any form of proscribed practices, as referred to in section 5.3 of this Policy. As set out in the UN Women General Conditions of Contract, vendors have an obligation to comply with relevant Investigations conducted on behalf of UN Women.

v. In accordance with UN Women's Private Sector Engagement Policy, relevant Personnel shall ensure that UN Women does not engage with private sector entities that are involved in exclusionary and sensitive criteria, that may include Fraud. In addition, in compliance with the United Nations Security Council sanctions regime, UN Women shall not engage in partnerships with entities or individuals involved in such activities.

5.16 **Internal Controls**: UN Women's internal control framework, as outlined in the Internal Control Framework Policy and the Internal Control Framework Implementation Procedure features five interrelated components of internal control that are an integral element of an effective accountability framework, and which includes the control environment; risk management;

control activities; information and communication; and monitoring. Internal controls are established in various areas such as procurement, asset management, financial management, human resources management, programme and project management, and contain various components aimed at enabling UN Women to detect control deficiencies or risks.

5.17 **Training:** all Personnel, regardless of contract type, must complete ALL mandatory training (available online), within 180 days of commencing their contract/appointment with UN Women. This includes the following, which are relevant to the management of Fraud:

a) Fraud and Corruption Awareness and Prevention

b) Ethics and Integrity at the United Nations

5.18 **Awareness**: Heads of Offices shall be responsible for ensuring that all Personnel attend in-person and virtual training that is made available, and that focuses on raising awareness on anti-fraud activities. Heads of Offices shall also be expected to ensure that all programme Personnel are aware of the Fraud Awareness for Implementing Partners course that is available on the Agora platform and the UN Partner Portal and shall encourage programme Personnel to complete this course to be able to effectively build capacities of programme partners in Fraud awareness.

Fraud Investigation and Corrective Actions

5.19 UN Women will investigate all credible allegations of Fraud involving UN Women. Where these actions are established, UN Women will determine the appropriate steps in accordance with the Investigations and Disciplinary Process Policy

5.20 Reporting of allegations of Fraud:

a) Staff Members with information about suspected Fraud are required to report the allegation to the Office of Internal Oversight Services (OIOS). Affiliate Personnel and Third Parties with information regarding suspected Fraud are strongly encouraged to report the allegation to the OIOS. OIOS has established and maintains a reporting mechanism, also known as the Investigation Hotline, to ensure that persons wishing to report Fraud may do so at any time, free of charge, and confidentially. The Investigation hotline can be directly accessed worldwide in different ways:

Online reporting form: Report wrongdoing through this link

Phone: + 1 212-963-1111 (24 hours a day)

Regular mail:

Director, Investigations Division – Office of Internal Oversight Services

1 United Nations Plaza 9th Floor

New York, NY, 10017, U.S.A.

b) Where relevant, Personnel are also encouraged to report suspected Fraud to the supervisor or any other appropriate supervisor within the Business Unit who may then make the report to OIOS, based on the evidence available.

Protection Against Retaliation

5.21 UN Women does not tolerate any form of retaliation. Personnel who believe that retaliatory action has been taken against them because they have reported Misconduct or wrongdoing, including Fraud, or cooperated with a duly authorized Investigation or audit, may submit a request for protection against Retaliation to the Ethics Advisor by email to ethics@unwomen.org using the Protection Against Retaliation Form. Upon receipt of a completed Protection against Retaliation Request Form, the Ethics Advisor will promptly acknowledge receipt and conduct a preliminary review of the request to determine whether (a) the complainant engaged in a protected activity; and (b) there is a prima facie case that the Protected Activity was a contributing factor in causing the alleged Retaliation. Prima facie cases of Retaliation will be referred to OIOS for Investigation.

5.22 **Investigations and case analysis:** All reports received by OIOS will be assessed through an intake process. Where it is determined that the matter warrants an OIOS Investigation, it will be appropriately assigned. The Investigation is a detailed inquiry and examination of evidence to objectively determine the facts following the receipt of an allegation. At the conclusion of an Investigation, a file of evidence is assembled to form the basis of further action (such as a decision on whether formal charges of misconduct should be made against a staff member or administrative action should be taken against a staff member, Affiliate Personnel, vendors, programme partners or other Third Parties).

5.23 **Remediation and Corrective Action:** upon the conclusion of an Investigation process and upon receipt of the information on the results of the Investigation(s), UN Women will determine what further action shall be taken such as the following:

a) For Staff Members, further action may include disciplinary or non-disciplinary measures, or, in consultation with the UN Office of Legal Affairs, referral of the matter to the appropriate national authorities of the Member State in accordance with General Assembly resolution 62/63.

b) For other parties, including Affiliate Personnel, Programme Partners, and vendors, action may be taken in accordance with the contractual arrangements between UN Women and the relevant party. This may include sanctions, contractual claims and/or termination of contract. In addition, in consultation with the UN Office of Legal Affairs, the matter could be referred to the appropriate national authorities of the Member State.

c) If there is evidence of improper use of funds as determined after an Investigation, UN Women will use its best efforts, consistent with its regulations, rules, policies, and procedures to recover any funds misused.

d) Lessons learned from incidents of Fraud provide UN Women with insights into control weaknesses and possible recurring patterns. The Risk Management function, working with Business Process Owners and Heads of Offices, shall, as part of lessons learned, ensure that actions are taken to rectify lapses in controls that may have been identified, and which have been highlighted by IEAIS as key matters arising from closed investigations which point to control weaknesses or gaps in internal controls. These matters, where available, should be included as part of the Fraud Risk Assessment process to prevent both the likelihood and impact of recurrence and should, where relevant, inform revisions to relevant policies, procedures and guidance.

5.24 **Referral to Law Enforcement and Civil Litigation**: the Legal Office shall consider, in consultation with the UN Office of Legal Affairs, whether a referral of a matter to national authorities of a Member State is appropriate, including whether a referral is required in accordance with UN General Assembly Resolution 62/63.

5.25 **Recovery of Financial Loss or Assets**: Financial Management Services, working with relevant functions such as the Legal Office, Human Resources Division and/or Programme Management Support Unit, is responsible for taking actions to recover any financial loss or assets identified during the Investigation.

5.26 **Disclosing and reporting cases of Fraud:** Fraud investigated by the Investigation Function will be reported to the Executive Board through its established reporting mechanisms, as follows:

a) Cases of confirmed Fraud are publicly reported to the UN Women's Executive Board by the United Nations Board of Auditors through the Report of the Board of Auditors.

b) An annual report on Investigation activities is also provided to the Executive Board. As requested by the Executive Board in its decision UNW/2015/4, this report includes complaints received broken down by category including fraud, disposition of cases, and any financial loss as well as information on the actions taken and UN Women's management's response to substantiated allegations of misconduct including fraud.

c) Pursuant to the Investigation and Disciplinary Process Policy and "in the interests of transparency, the Executive Director shall inform the UN Women Executive Board of disciplinary decisions taken in the course of the preceding year and publish an annual report of cases of misconduct (without the individuals' names) that have resulted in the imposition of disciplinary measures."

d) The Director, IEAIS and OIOS, may provide additional reports to the Executive Board, and may also provide in-person briefings during the year, as they deem appropriate, or in response to requests for such a briefing from the President of the Executive Board.

e) Information relating to allegations of Fraud, subsequent Investigations and post-Investigation actions are to be treated confidentially and with the utmost discretion to ensure inter alia the probity and confidentiality of any Investigation, to maximize the prospect of recovery of funds, to ensure the safety and security of persons or assets, and to respect the due process rights of all involved.

Monitoring Activities

5.27 The monitoring of the design and effectiveness of this Policy and the overall Fraud Management program shall be undertaken by the Risk Management Function; this shall be undertaken in a manner that ensures that the five components of the program, as defined in this Policy are present and functioning as designed, and to ensure that UN Women identifies changes in a timely manner.

5.28 The monitoring of compliance with relevant provisions of this Policy shall be undertaken by relevant Business Process Owners, Regional Offices and HQ Divisional Directors. This shall include the review and monitoring of compliance to policies and procedures and the review of the fraud risk landscape to identify areas where UN Women may be exposed to a high risk of Fraud. Examples of monitoring activities include the following:

5.29 Providing oversight to ensure compliance with the Internal Control Framework Policy and the Delegation of Authority Policy. This also included compliance with anti-fraud controls in other policies such as the Procurement and Contracts Management Policy, Asset Management Policy, Programme Partner Management Policy, etc.

5.30 Use of measures to detect instances of non-compliance, e.g. exception reporting to detect risk factors that exceed the thresholds set in the policies or procedures, or that deviate from the expected norm, and which may highlight potential compliance issues.

5.31 Requests for certifications from Heads of Offices, confirming compliance to internal controls outlined in related policies, procedures and guidance.

5.32 Review of the results of audits and Investigations that are related to actual or potential Fraud.

6 Exceptions to this Policy

6.1 Exceptions to this Policy are strongly discouraged and are permitted only in very limited circumstances and require pre-approval by the Executive Director. The process to be followed in the unlikely event that an exception to this Policy is required is outlined in paragraph 5.9 of the Policy, Procedure and Guidance Framework Procedure.

6.2 A deviation from this Policy that has not been pre-approved by the Executive Director will be classified as a post-facto case and is not permitted.

6.3 It is not acceptable under any circumstance for Personnel to take any action that is inconsistent with this policy as this could lead to reputational, financial, governance and other types of risks.

6.4 Personnel who do take any action that is inconsistent with this Policy will be held accountable for their actions.

6.5 Monitoring and reporting on exceptions: The content owners of this Policy (Director, SPRED and Manager ERM) have an obligation to monitor the validity and application of all approved

exceptions to this Policy and the related procedures (where granted), and to report to the Internal Policy Management Team on a quarterly basis, on the validity of these exceptions

7 Other Provisions

7.1 This Policy supersedes the Anti-Fraud Policy dated 20 June 2018.

8 Relevant documents

8.1 Risk Management Policy
8.2 Internal Control Framework Policy
8.3 Investigation and Disciplinary Process
8.4 Charter of the Independent Evaluation Audit and Investigation Services
8.5 Protection Against Retaliation Policy
8.6 Procurement and Contract Management Policy
8.7 Staff Rules and Regulations of the United Nations
8.8 Addressing Allegations of Fraud by a Partner or its Personnel-Guidance

Annex 1 – Roles and Responsibilities Matrix across the Anti-Fraud Management Framework

P: Primary Responsibility (Lead) **A**: Assist (Supporting Role) **SR:** Shared Responsibility

		BPOs	Heads of Office	ERM	IEAIS	OIOS	Legal	Ethics	RMC	ED
1.	**Fraud Risk Governance**									
1.1	Anti-Fraud strategy								P	P
1.2	Anti-Fraud Policy framework ownership	SR		P						
1.3	Anti-Fraud Policy compliance	P	P	SR						
1.4	Anti-Fraud Framework evaluation and reporting			P						
2	**Fraud Risk Assessments**									
2.1	Fraud Risk Assessment	SR		P						
3.	**Fraud Control Activities**									
3.1	Fraud Prevention & Detection Controls	P	SR							
3.2	Internal Controls	P(Fin)								
3.3	Fraud Training and Awareness	P		SR						
4	**Fraud Investigation, Protection Against Retaliation and Corrective Actions**									
4.1	Management of Investigations Hotline					P				
4.2	Protection Against Retaliation mechanism					P[1]		P[2]		
4.3	Investigations and Case analysis				SR	P				
4.4	Remediation and Corrective action, including Disciplinary Actions	SR	SR				A			P
4.5	Referral to Law enforcement and Civil Litigation						P			
4.6	Recovery of Financial Loss/Assets	P(Fin)								
4.8	Disclosing and reporting cases of Fraud									P
5	**Fraud Risk Management Monitoring Activities**									
5.1	Monitoring of compliance with the Anti-Fraud policy and related procedures	P	SR	SR						

[1] Investigations

[2] Preliminary reviews