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Ethics

Activities of the UNDP Ethics Office in 2024

Report of the Ethics Office

Summary

Pursuant to decision 2008/37 of the Executive Board, the UNDP Ethics Office submits the present report, which covers its activities in 2024. In accordance with the Secretary-General's bulletin on the United Nations system-wide application of ethics: separately administered organs and programmes (ST/SGB/2007/11), the Ethics Panel of the United Nations reviewed the report electronically and at its 175th session on 13 February 2025.

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

Elements of a decision

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



Table of Contents

I.	Introduction	3
	Figure I - Total service matters by category in 2024	5
II.	Administrative matters	5
III.	Mandated activities.....	6
A.	Standard-setting and policy support.....	6
B.	Training, outreach and awareness-raising	6
	Figure II - Number of ethics live session participations, 2008-2024	7
C.	Confidential advice and guidance.....	10
	Figure III - Ethics advice as a component of total services, 2021-2024	11
	Figure IV - Ethics advice breakdown in 2024	12
D.	The financial disclosure programme for the 2023 transaction year, filed in 2024.....	13
	Figure V - Number of financial disclosure policy annual ‘filers’, 2021-2024	14
E.	Protection of staff against retaliation for reporting misconduct and/or cooperating with duly authorized audits or investigations	15
IV.	The Ethics Panel of the United Nations and the Ethics Network of Multilateral Organizations	18
V.	Recommendations to management to strengthen the UNDP culture of integrity and compliance	18
VI.	Conclusion.....	19

I. Introduction

1. The present report is submitted in accordance with Executive Board decision 2008/37 and details the work of the UNDP Ethics Office in 2024, pursuant to its mandate to “cultivate and nurture a culture of ethics, integrity and accountability, and thereby enhance the trust in, and credibility of, the United Nations both internally and externally.”¹

2. Established in 2007, the Ethics Office functions on the principles of independence, impartiality, and confidentiality. Guided by the United Nations Charter that calls for an independent and impartial international civil service that adheres to the highest standards of efficiency, competence, and integrity, the office proactively promotes ethical conduct and decision-making across the organization. As an independent advisor and advocate for ethical standards, the office is dedicated to embedding and advancing transparency and accountability in support of governance throughout UNDP.

3. In previous reports the Ethics Office highlighted a particular focus on organizational culture through enhanced ethics awareness activities. Throughout 2024, the office continued to implement objectives reflected in its Awareness and Communication Strategy to further strengthen the UNDP ethical culture and uphold its reputation as a trusted institution. Significant results achieved in this regard included:

- (a) **Promoting broader engagement** by UNDP personnel on the importance of ethical standards by reaching a record level of participation in live (in-person and virtual) ethics sessions (approximately 31 per cent above the level set in 2023).
- (b) **Mitigating risks to UNDP status as an impartial, trusted institution** by delivering an organization-wide Ethics Awareness Month focused on political activities and public expressions (with over 5,600 participations in ethics sessions that month) during a “super year” of elections around the globe.
- (c) **Implementing innovative practices to promote efficiency and amplify the impact of Ethics Office initiatives** by piloting an Ethics Champion network and empowering offices to engage directly in ethics dialogues based on materials and guidance from the Ethics Office (63 offices held sessions).

4. The above-mentioned activities aimed at influencing organizational culture were complemented by risk management in specific matters delivered through ethics services that included:

- (a) **Managing integrity-related risks** by providing timely and practical ethics advice and guidance in response to a record 858 requests in 2024.
- (b) **Promoting transparency and accountability** by identifying and addressing conflict of interest risk through the organization’s financial disclosure programme, which maintained a 100 per cent filer compliance rate in 2024. Moreover, reaching its highest levels to date in this type of activity, the office reviewed 1,833 financial disclosure statements and issued conflict of interest avoidance advice to 394 individuals.
- (c) **Enhancing practices and promoting effective implementation of whistleblower protection** by developing standard operating procedures for protection against retaliation matters and supporting individuals in 37 inquiries related to protection against retaliation, including reviewing four new formal requests received during this period.

5. This report details activities and achievements of the office in 2024 across mandated areas: (a) standard-setting and policy support; (b) ethics training, awareness-raising and outreach; (c) provision of confidential advice and guidance to personnel and management on ethics issues and ethics-related policies; (d) administration of the UNDP financial disclosure programme, and

¹ Secretary-General’s bulletin ST/SGB/2007/11, United Nations system-wide application of ethics: separately administered organs and programmes.

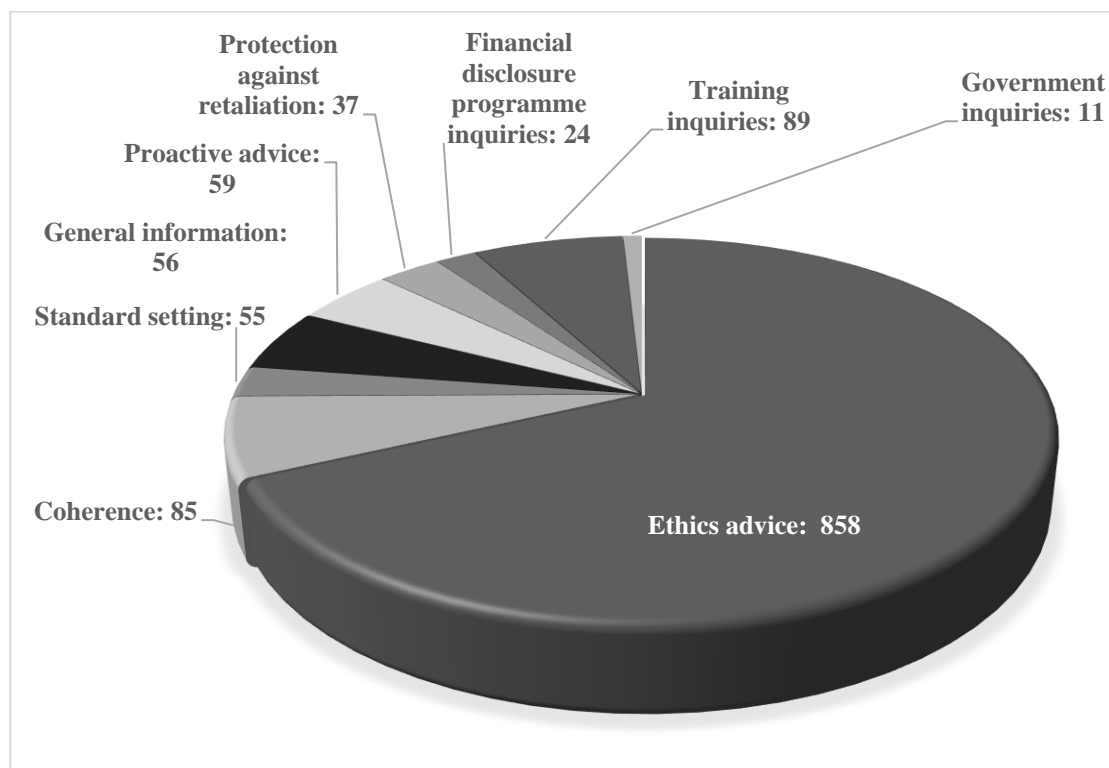
(e) administration of the UNDP policy for protection against retaliation. The report further summarizes office engagement with the Ethics Panel of the United Nations and other inter-agency activities.

6. The workplace culture at an organization drives individual conduct, how decisions are made, and stakeholder perceptions. By using strategic communications and advocacy to anchor UNDP ethical values and expectations—and providing practical, independent ethics advice that supports business practices based on fairness, principled stewardship, and accountability—the Ethics Office plays a critical role in advancing ethical culture at UNDP and protecting the integrity of its programming and service delivery.

7. Continuing to further strengthen UNDP ethical culture requires commitment by UNDP leadership to the work of the Ethics Office. There is a strong level of support in this regard. This has been demonstrated by consistent reliance on the independent advice of the office, regular senior management participation in awareness-raising initiatives, careful consideration of office recommendations and due regard for adequate resourcing of the Ethics Office.

8. The office confirms it was able to independently perform its responsibilities in 2024 without interference from internal or external sources.

9. In 2025, the office will continue to focus on: (i) influencing organizational culture, including through implementation of its Communication and Awareness Strategy; (ii) identifying and managing integrity-related risks by delivering ethics services in response to a growing demand, at a consistently strong level; and (iii) implementing innovative approaches to improve efficiency, as well as amplify the scale and impact of office activities.

Figure I - Total service matters by category in 2024

II. Administrative matters

10. The Ethics Office supports the UNDP global workforce, as well as personnel serving at the United Nations Capital Development Fund (UNCDF), the United Nations Office of South-South Cooperation (UNOSSC), and the United Nations Volunteers (UNV) offices in Bonn and New York.

11. In 2024, office staff included a Director (D1), an Ethics Advisor (P5), two Ethics Specialists (P3) and an Administrative Associate (G6). Additionally, the office engaged temporary support to assist in the implementation of its Ethics Awareness Initiative with the UNDP Bureau for Latin America and the Caribbean (RBLAC), as well as other specific projects.

12. Based on the growing level of demand for its services and valuable outcomes that could be achieved through proactive efforts piloted through the Ethics Initiative with RBLAC, management endorsed a request to establish an additional staff (P5) position during the reporting period. Additional support protects long-term sustainability of the office and contributes to its mission to support corporate excellence and foster an enhanced culture of ethics awareness and integrity.

13. The Ethics Office enhanced consistency and efficiency of internal business practices in 2024 by developing standard operating procedures for the financial disclosure programme, and protection against retaliation matters, as well as guidelines for information classification and use of the office case database. These materials will be periodically reviewed and updated to reflect and maintain best practices as the office develops its ethics programme.

III. Mandated activities

14. Guided by its mandate to cultivate and reinforce the UNDP ethical culture, the Ethics Office continued to advance a forward-looking ethics programme across all service areas. To achieve effective and broad-based implementation, the office closely collaborated with UNDP partner offices, including the Office of Human Resources (OHR), the Office of Legal Services (OLS), the Executive Office, the Office of the Ombudsman for United Nations Funds and Programmes, and the Office of Audit and Investigations (OAI). The Ethics Office also continued regular engagements with the UNDP Audit and Evaluation Advisory Committee, presenting updates on activities and consulting on annual work plan priorities and objectives.

A. Standard-setting and policy support

15. The Ethics Office continued to support policy development in 2024 with the Director providing regular inputs, in an observer capacity, to the UNDP Organizational Performance Group. The office further responded to multiple policy and process review requests received from UNDP management and business units. Examples of internal policies, guidelines, and other institutional documents assessed by the office to incorporate ethics considerations and support business performance included: the UNDP Legal Framework for Addressing Non-Compliance with United Nations Standards of Conduct; 2024 mandatory individual performance goals; the 2024 Annual Representation Checklist, and the Accountability System Policy.

16. To further support corporate policy and programme development, the office provided representation on numerous UNDP working groups, including the People Development Governance Group, Data Governance Group, Digital Governance Group and Artificial Intelligence Working Group. The office also actively participated in discussions relating to the Business Model Review.

17. In 2024, the Ethics Office continued to serve as a member of the UNDP Task Force on the prevention of sexual harassment and sexual exploitation and abuse, contributing to the implementation of the UNDP 2023-2024 Strategy and Action Plan. The office further participated in awareness-raising webinars for UNDP country offices and training sessions for UNDP managers, presenting information on protection against retaliation when reporting sexual harassment and sexual exploitation and abuse, as well as the role of the office as a source of confidential ethics advice and guidance.

18. During the reporting period, the Director continued to serve as the representative for the Ethics Panel of the United Nations in the International Civil Service Commission Working Group on the Standards of Conduct for the International Civil Service. The Director provided the Working Group with an independent perspective and subject matter expertise to support this system-wide effort to review and update ethical standards.

B. Training, outreach and awareness-raising

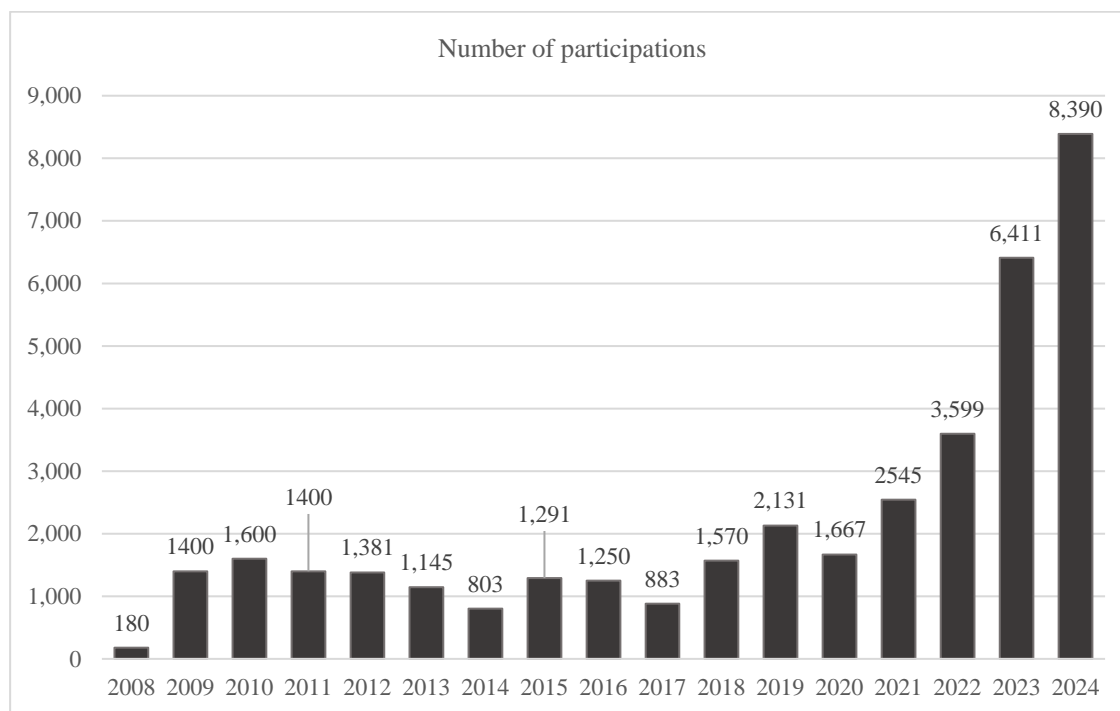
19. Training, outreach and awareness-raising on ethical standards are critical to the mandate of the Ethics Office in promoting a culture of ethics across UNDP. In 2024, the office continued implementing its Ethics Awareness and Communication Strategy, designed to strengthen organizational culture and public trust in UNDP. The strategy employed a proactive, prevention-based approach, leveraging partnerships and digital tools while piloting new awareness-raising initiatives within UNDP.

20. Live sessions, which involve direct engagement with personnel on ethics-related matters, are key to expanding awareness of ethical standards and the services provided by the office. As per its strategy, the office focused on enhancing three aspects of activities in this area: (i) driving broader, ongoing reflection on the importance of ethics at UNDP through a higher volume of awareness-raising activities; (ii) adopting a risk-based and contextualized approach by tailoring content to specific roles and operating environments, and (iii) implementing new practices to collect more data on the impact of its activities. Each enhancement is elaborated below.

Broadened scale

21. In 2024, the office achieved its highest-ever level of participation in live (in-person and virtual) ethics sessions: 8,390, a 31 per cent increase from the prior record in 2023 (see Figure II below for yearly participation numbers).

Figure II - Number of ethics live session participations, 2008-2024



22. The office provided 142 multilingual sessions in 2024 (a 67 per cent increase from 2023). Through these sessions, the office engaged directly with 35 individual country offices (many holding multiple sessions² on separate topics), as well as OAI, UNDP Staff Association representatives, the UNDP Human Development Report Office, UNDP Rome Centre, and the Geneva Office. Country office sessions included training modules delivered during a joint mission to UNDP Morocco with OAI, OHR, and UNDP Regional Bureau for Arab States. Modules were also delivered during eight in-person country office missions that were part of the RBLAC Ethics Awareness Initiative (Bolivia, Costa Rica, Argentina, Brazil, Ecuador, Mexico, Chile and Venezuela).

23. The office dedicated efforts to expand activities in this area and continued to set record levels of participation. To influence culture across the organization in a sustainable manner, the office adopted an approach that relies on amplification through local partnerships and, accordingly, in 2024, launched a network of country office-based ethics focal points, *Ethics Champions*, across UNDP.

24. With 41 Ethics Champions onboarded in 2024, the objectives of the network are to amplify communications on ethics at a local level, connect country offices with the Ethics Office, and support activities developed by the office to foster sustained conversations on ethics in the workplace. The valuable impact of this network was demonstrated during the Ethics Awareness Month when the office invited country offices to facilitate scenario-based discussions with their teams ('Ethics Dialogues') based on multilingual, Ethics Office materials. Over sixty country offices

² The office refers to "participations" rather than "participants" since some individuals participate in multiple sessions.

participated in localized dialogues, including all offices with Ethics Champions in place. Many offices developed in parallel their own communication content that showcased personnel dedication to fostering an ethical culture.

25. The office will continue expanding the network and its activities in 2025, including through additional focal point capacity-building to support the facilitation of ethics dialogues and amplification of corporate initiatives.

Tailored content/risk-based approach

26. The Ethics Office regularly consulted with relevant managers to consider individual office context and risks prior to delivery. Topics covered included protection against retaliation, conflicts of interest, political activities, and use of social media. Sessions were delivered in either English, French, or Spanish.

27. The office also delivered a series of organization-wide training sessions for the following roles:

- a. The webinar series, “Getting Onboard with Ethics,” was delivered in collaboration with OHR as part of the UNDP onboarding programme for new hires. Starting in 2024, the office delivered these sessions also in Spanish and French.
- b. Separate ethics modules for the onboarding programmes for: (i) new Resident Representatives; (ii) new Deputy Resident Representatives, and (iii) People Managers as part of the UNDP “Role Readiness Bootcamp.”
- c. An in-person session for Junior Professional Officers that involved ethical dilemma role-playing and delivered in partnership with the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) ethics function.
- d. A scenario-based session for UNDP Human Resources practitioners, delivered in collaboration with OLS.

28. In addition to developing tailored content as part of its Awareness and Communication Strategy, the office developed a risk-based, Proactive Outreach Matrix. In 2024, the Ethics Office delivered dedicated sessions to the 72 per cent of country offices that were identified for proactive outreach. Sessions are planned for the remaining country offices over the course of 2025.

29. The 2024 Ethics Awareness Month and RBLAC Ethics Awareness Initiative offer two additional illustrations of the tailored content and risk informed approach adopted by the office.

30. Inspired by the UNDP 2024 Human Development Report, the second edition of Ethics Awareness Month centered on the theme of “Reflecting Impartiality in a Polarized World.” This campaign focused on ethical standards related to political activities and public expression, with particular emphasis on the risk arising during a “super year” of elections. Participants were invited to reflect on the importance of UNDP’s status as a trusted organization mandated to work closely with governments in strengthening public institutions and supporting good governance.

31. Delivered in partnership with the UN-Women Ethics function, the 2024 Awareness Month campaign included panel discussions with senior managers, staff council representatives, and subject matter experts. It also featured multiple Ethics Open Houses and a United Nations Declaration of Office ceremony, which included leadership messages from the UNDP Administrator and the UN-Women Executive Director. During the 2023 Awareness Month, the Ethics Office collaborated with the ethics offices of the United Nations Population Fund (UNFPA) and the United Nations Office for Project Services (UNOPS).

32. Another example of the office’s content tailoring and risk-based approach is reflected in the RBLAC Ethics Awareness Initiative. This new line of support for regional bureaux was jointly conceived of, and piloted with, RBLAC in 2024 to provide more direct, tailored support for field offices. Through it the office developed a bespoke, in-language programme for RBLAC with four specialized training sessions covering critical topics: UNDP ethical standards; conflicts of interest; protection against retaliation, and active bystander intervention. The programme also includes a separate Ethics Open House for each country office—with a forum for non-confidential questions—as well as proactive engagements with resource management functions, such as

Human Resources, Operations, and Procurement. The Ethics Office additionally provided sixty-one instances of proactive guidance to RBLAC country offices, as well as prevention-oriented observations shared directly with RBLAC management. These efforts have resulted in RBLAC further embedding and strengthening ethical practices within its business processes and decision-making frameworks. Confidential consultations are also available to all personnel, ensuring comprehensive support tailored to individual needs.

Measuring impact

33. While the number of participations in ethics sessions offers information on the intensity of ethics-related dialogues at the organization, the office has explored other types of data to better measure results. Three indicators that the office has been tracking as part of the RBLAC Ethics Awareness Initiative – and plans to track more broadly – demonstrate the valuable impact of these awareness-raising efforts.

- a. **Surveys:** In surveys conducted immediately before and after sessions 98 per cent of RBLAC respondents reported greater knowledge about the support resources available to them should they encounter an ethical dilemma and 97 per cent recommended the ethics programme to colleagues. Furthermore, 95 per cent said the ethics programme improved their understanding of ethical standards and 80 per cent stated they would feel more comfortable using internal channels to report potential misconduct and request protection against retaliation, if required.
- b. **Increases in requests for advice:** The RBLAC Ethics Awareness Initiative catalyzed a substantial **increased demand for individual advice** from RBLAC personnel. In-person missions drove a 288 per cent increase in requests for confidential consultations while virtual engagements led to a 124 per cent increase.
- c. **Mandatory training compliance:** The Ethics Office training programme includes a mandatory online course, Ethics and Integrity at UNDP. Through the RBLAC Ethics Awareness Initiative, training compliance rates for the mandatory online ethics course rose to above 90 per cent in nine out of twelve engaged offices. As of 31 December 2024, 93 per cent of UNDP personnel across the organization had completed the course, representing an increase from the 2023 compliance rate of 90 per cent.

Senior management briefings

34. Given the key role organizational leadership plays in promoting an ethical culture through role modelling, the Ethics Director continued to provide ethics briefings for incoming UNDP senior management team members and new officials appointed at the D-1 level and above. In 2024, the Director delivered a presentation at the Executive Group Retreat and participated in a panel session on organizational culture at the UNDP Annual Leadership Retreat.

Other awareness-raising and communication activities

35. In addition to the mandatory online ethics course, available on the UNDP online learning platform, the Ethics Office provides three voluntary mini courses on how to avoid conflicts of interest, the financial disclosure programme, and protection against retaliation. As of December 2024, participants had completed 2,691 courses, representing a six per cent increase from the previous year.

36. The availability and distribution of ethics guidance materials in multiple languages is essential to ensure personnel are equipped with the necessary knowledge and tools for ethical decision-making. Educational materials developed by the office include: (a) UNDP Code of Ethics; (b) “Where to Go When: A Resource Guide for UNDP Personnel;” (c) ethics guidance bulletins on outside activities, political activities, social media usage and publishing in a personal capacity; (d) information brochures on the Ethics Office related to preventing conflicts of interest, protection against retaliation and financial disclosure; (e) an annual holiday bulletin addressing gifts and personal conduct that was published as a digital, interactive tool, and (f) new interactive, digital mini-scenario guides on conflicts of interest and political activities. Shared during outreach and training sessions, these materials are also available on the office intranet. In 2024, Ethics Office SharePoint pages received almost 10,000 views and the public website received 3,510 views.

37. In addition to ethics-awareness training for UNDP personnel, the Ethics Director delivered an online presentation at the European Investment Bank Ethics Week conference, and in-person presentations at the United Nations International Civil Servants Federation Workshop in Trieste and for Brooklyn Law School students. Furthermore, the Ethics Director recorded a video introducing the importance of ethics for practitioners that are part of the new UNDP Procurement Onboarding Programme.

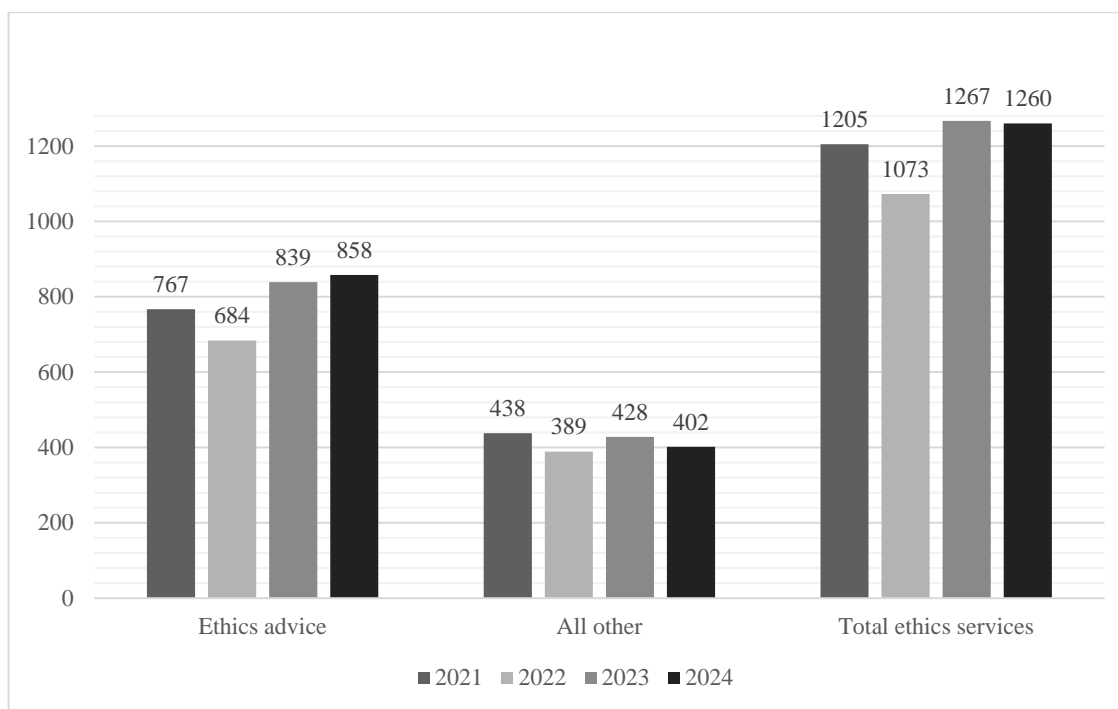
38. The Ethics Office continued to leverage internal UNDP social media for ethics awareness and education, with over 127,490 cumulative views in 2024. Voluntary membership in the office social media group also increased by 30 per cent during the reporting period.

C. Confidential advice and guidance

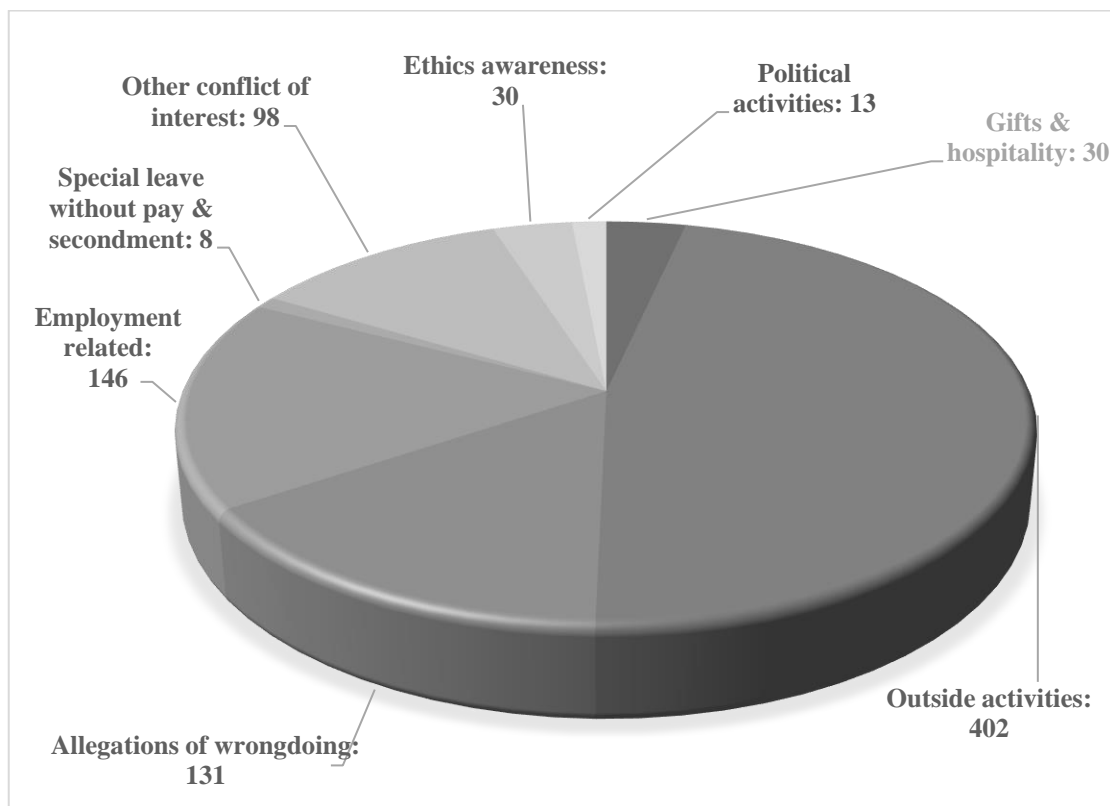
39. The UNDP ethical culture drives how personnel regulate professional and personal conduct, how decisions are made, and how the organization is perceived by Member States, donors, development stakeholders, and the wider public UNDP serves. From the perspective of effective business operations and protecting organizational reputation, it is imperative that UNDP demonstrates an ethical culture dedicated to fairness, accountability, and transparency, and holds itself and its personnel to the highest standards of integrity.

40. In providing confidential ethics advice and guidance to UNDP personnel and management, the Ethics Office plays a central role in upholding UNDP ethical standards and culture. At its core, the office’s advisory function helps personnel take appropriate actions and decisions that are in the best interests of UNDP. This includes managing potential conflicts of interests and resolving complex workplace situations that could cause operational and reputational risk for UNDP, if left unaddressed. The office, therefore, plays a fundamental risk management function within UNDP in promoting awareness of, and adherence to, applicable rules, policies, and standards of conduct. Considering the importance of its advisory function, the office remains committed to providing timely and quality advice within two business days of receiving all relevant case information.

41. As seen in Figure III below, the office addressed 1,260 service matters in 2024, of which 858 were requests for advice on ethics. This represented a slight decrease (less than 1 per cent) in service matters but an increase in advice requests compared to 2023 (1,267 matters, of which 839 were advice requests).

Figure III - Ethics advice as a component of total services, 2021-2024

42. In 2024, 68 per cent of Ethics Office service matters were requests for ethics advice and guidance. The office issued advice on a broad range of issues (see Figure IV), including: outside activities; political activities; conflicts of interest; acceptance of awards, gifts and honours; procedures for reporting of alleged misconduct, and ethics-related employment concerns. For matters that do not fall under the mandate of the Ethics Office, personnel are directed to appropriate support offices, which include OHR, Office of the Ombudsman for United Nations Funds and Programmes (the Ombudsman's Office), OAI, United Nations Office of Staff Legal Assistance (OSLA), and the UNDP/UNFPA/UN-Women/UNOPS Staff Association. As appropriate, the office provides those who inquire with copies of educational materials such as the UNDP Code of Ethics and "Where to Go When."

Figure IV - Ethics advice breakdown in 2024

43. Consistent with previous reporting cycles, the highest number of advisory matters were requests to engage in outside activities in a private capacity, including publishing, non-profit organization board membership, family business ownership, and employment that typically involved limited teaching at a university. Proposed outside activities are vetted by the office to ensure an activity does not conflict with the requestor's UNDP function or status (including core obligations of independence, impartiality and loyalty to the United Nations) and would not be against the interests of UNDP. When the office recommends approval of an outside activity request to management, it provides a list of conflict-of-interest avoidance measures the office considers should be adhered to as a condition of approval.

44. During the reporting period, OHR regularly consulted with the Ethics Office on incoming personnel who disclosed external affiliations (in their applications) that could give rise to conflicts of interest upon assuming service with the organization. As per the office's advice, incoming personnel who wish to retain part-time employment or other affiliations with an external entity that engages with the United Nations/UNDP or works in an overlapping UNDP mandate area were typically required to separate from the relevant entity as a condition of their recruitment. For former government service personnel seeking to join UNDP from governmental service, given that independence from governmental authorities is a core requirement for United Nations service, the office further advised on the general requirement for such individuals, absent exceptional circumstances, to first resign from their government employer.

45. When the office received requests from personnel looking to participate in external engagements *that directly relate to their UNDP function or office* but in a private capacity, it advised these individuals to seek official capacity authorization from UNDP management. Maintaining a clear separation between activities conducted in a private capacity and official ones that concern the work of the United Nations/UNDP is essential to avoid conflicts of interest and manage reputational risk to UNDP.

46. In 2024, senior leadership at bureaux and country office levels continued to reach out to the Ethics Office for advice on maintaining the integrity of project and programme activities. In one example, the head of a country office sought Ethics Office advice on a project jointly managed with the host government, and for which UNDP was recruiting a technical consultant. The only qualified application the country office received for this position was from a relative of the government official overseeing the project with UNDP. Upon advice from the Ethics Office the candidate was ruled ineligible and the vacancy readvertised. Even though the government official would have had no involvement in the UNDP recruitment process, recruitment of the official's relative could have caused reputational risk for UNDP and the host government by giving rise to a conflict of interest situation and perceptions of impropriety regarding management of the project.

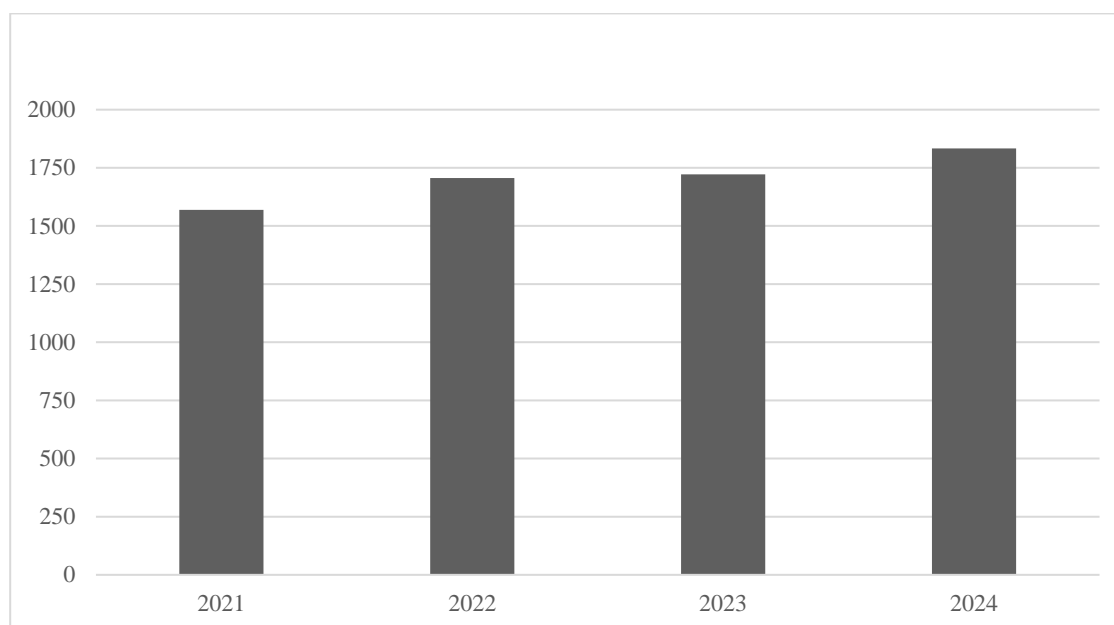
47. The Ethics Office commends UNDP staff and management for consistently availing themselves of office guidance to ensure their actions and decisions are fully aligned with the values and interests of UNDP. The office remains committed to cultivating positive relationships with all UNDP personnel and providing quality, independent ethics expertise that supports the work and operations of UNDP. The office also recognizes the importance of continuously exploring opportunities for efficiency and effectiveness, including digital innovation. In this regard, the office is collaborating with the UNDP Chief Digital Officer to develop chatbot technology that will support Ethics Office personnel in addressing requests for advice and guidance. The office will report on this tool—expected to launch in mid-2025—in the next annual report.

D. The financial disclosure programme for the 2023 transaction year, filed in 2024

48. The UNDP annual financial disclosure programme (FDP), as administered by the Ethics Office, is designed to identify, manage and eliminate conflicts of interest between the private holdings, interests, and affiliations of individuals selected to participate in the programme (filers) and their UNDP duties and obligations. The FDP, which is applicable to management at the D1 level and above, personnel whose principal duties involve procurement and investment, staff serving in the Ethics Office, and other personnel meeting specific criteria, is meant to ensure that personal interests do not interfere, nor could be perceived to interfere, with official decision-making or actions. At the conclusion of the office's FDP statement review process, a subset of filers are selected to participate in a separate verification exercise to confirm the accuracy and completeness of their statements. As a structured, yearly conflict of interest disclosure mechanism for select categories of personnel with heightened risk profiles, the FDP constitutes a key mechanism in promoting organizational transparency and public trust in UNDP.

49. In 2024, the office conducted its eighteenth annual financial disclosure exercise. Covering the 2023 transaction year, a record 1,833 filers participated in the programme (see Figure V). Filers are identified by FDP focal points within UNDP country offices and other business units in accordance with guidelines issued by the Ethics Office.

50. While a number of United Nations ethics offices outsource the review of filed statements to external vendors, the UNDP Ethics Office conducts in-house reviews of all submitted FDP statements. This results in significant cost savings for UNDP and ensures all reviews benefit from the UNDP-specific conflict of interest expertise within the Ethics Office. Similar to prior FDP filing cycles, the programme, which includes verification, achieved a 100 per cent compliance rate in 2024.

Figure V - Number of financial disclosure policy annual 'filers', 2021-2024

51. Regarding process, the office commences reviews of FDP statements upon submission, allowing for immediate follow-up and expedited provision of guidance on necessary actions to manage identified conflict of interest risk, or to remedy detected conflict of interest situations.

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

52. The Ethics Office review of FDP statements involves a three-step approach. First, statements are vetted to ensure completeness of information. Second, declared holdings, such as private investments, are assessed in relation to any UNDP business engagement, or potential engagement with the relevant entity. Third, declared outside activities and external affiliations are viewed in relation to filer obligations and applicable rules and policies. Reviews are conducted to identify actual or potential conflicts of interest taking into account the work function and duty station of the filer and, where appropriate, issue remedial or proactive advice. Pursuant to United Nations staff regulations, identified conflicts of interest are to be resolved in favour of the interests of the organization.

53. Under the FDP, filers are required to report held assets with a value of \$10,000 and above for themselves, spouses, and any dependent children. A robust and comprehensive conflict of interest detection mechanism, the FDP requires filers to disclose external affiliations and relationships that could potentially influence, or be perceived to influence, their official actions or decision-making. By providing detailed information on relevant holdings and affiliations, filers continue to adhere to their disclosure obligations, which enables the office to provide fully informed and tailored conflict of interest advice, where required.

54. In 2024, the Ethics Office issued conflict of interest advice to 394 individuals who filed statements, or 22 per cent of the population of filers (compared to 17 per cent in 2023). This represents the highest percentage of advice issued since the inception of the FDP and reflects the efforts of the office in recent years to enhance the robustness of the programme by requiring additional information on external relationships and/or affiliations.

55. The office issued advice to nine filers following the identification of potential or actual conflicts of interest. The majority of these cases involved low risk outside activities where, for example, a person served on a board of a non-profit organization in a private unremunerated capacity, or was a passive co-owner of a family business but had not previously sought outside activity approval. Upon determining that there was no relation to the United Nations/UNDP or official, individual functions, these filers were required to

immediately seek and obtain formal, outside-activity authorization from management, with applicable conditions provided by the office. One person working for a hosted entity was, however, required to immediately resign from private capacity engagement on the advisory committee of a non-profit organization since the entity interacted with the United Nations (though the filer had no involvement in that relationship) and was closely affiliated with a governmental authority that provided financing for the entity. Another example involved a local staff member working for a hosted entity. This individual disclosed they were still a government employee on unpaid leave from the host government and interacted with their former government ministry as part of their function with the hosted entity. The person was required to formally resign from their government position after the office followed up with management of the hosted entity.

56. The other 385 cases concerned individuals who submitted information that raised potential conflict of interest risks. The Ethics Office provided proactive advice to these filers to avoid actions or situations that could give rise to a conflict of interest. The majority involved filers with family members or other close personal affiliates employed by government bodies, civil society organizations, or potential vendors and partners working within UNDP mandate areas. Proactive advice included a recommendation to filers who reported having a family or close personal connection to an entity that may engage with UNDP. Should this situation arise, the filer is to disclose the relationship to UNDP management and recuse themselves from any UNDP interactions with, or decision-making concerning, the affiliate entity.

Verification of financial disclosure programme statements

57. Verifying selected statements for accuracy and completeness is a mandated element of the FDP. After reviewing all submitted statements in 2024, the office selected 40 to verify, ensuring representation in terms of location, professional grade and gender. With guidance from the office, all verification participants submitted required third-party documentation, ensuring full compliance with the exercise.

OAI Audit of UNDP Financial Disclosure Information System

58. In late 2024, OAI conducted an audit of the UNDP Financial Disclosure Information System used to manage submitted financial disclosure statements and other data collected under the FDP. Areas covered by the audit included system configuration and security, access controls, data integrity controls, data security and privacy, and production support and maintenance. The final audit report will be issued in early 2025. In its next annual report the Ethics Office will report on audit findings and recommendations, as well as the status of recommendation implementation.

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

59. The Ethics Office administers UNDP policy for protection against retaliation (PAR), which applies to UNDP contract holders who allege they have been subjected to, or threatened with, harmful retaliatory action because they reported misconduct, or cooperated with an official audit or investigation (referred to under the policy as “protected activities”). By encouraging reporting of misconduct and cooperation with audits and investigations, this policy is meant to strengthen the ability of UNDP to investigate and remedy conduct that, if left unreported or unaddressed, could cause significant damage to the operations and reputation of the organization.

60. In the public and private sectors, whistleblower protection for reporting misconduct that is contrary to public interest is essential to combat fraud, corruption, and the gross misuse of resources. In tandem with regularly assessing UNDP PAR policy against developing whistleblower protection best practices, the office continues to emphasize the importance of fostering a ‘speak-up’ culture and a work environment free of retaliation in interactions with UNDP business units and managers. Providing information on such policy is also a critical component of office outreach and awareness-raising activities.

61. Under the policy, the office receives PAR requests and conducts preliminary assessments to determine whether a complainant has engaged in a protected activity and, if so, whether the activity was a contributing factor in causing the alleged retaliation. Should the office determine that a *prima facie* case of retaliation has been established, the matter is referred to OAI for investigation. The office may also recommend interim protection measures to management, pending the completion of the PAR process to protect the interests of the complainant. The office makes a final retaliation determination after conducting an independent review of the investigation report and supporting evidence. Should a retaliation complainant wish to contest a PAR determination from the Ethics Office, they may seek review by the Chair of the Ethics Panel of the United Nations (EPUN).

62. In 2024, the Ethics Office received 37 inquiries related to protection against retaliation.³ Of these, 33 concerned requests from UNDP personnel and other sources for advice on policy procedures and requirements. In addition to providing general advice on policy content and applicability, personnel who raised workplace reprisal concerns not falling under the scope of the policy were directed to other appropriate support offices, including the Ombudsman's Office, OSLA, OAI, and OHR. Maintaining an open-door policy, the office advises all such personnel that they are free to return to the office with case updates, or to seek additional, confidential advice.

63. As previously reported in 2023, the Ethics Office worked with the United Nations Secretariat Ethics Office to refer a *prima facie* determination involving a complainant working for a United Nations Secretariat office on a UNDP-administered service contract to the United Nations Secretariat Office of Internal Oversight Services (OIOS) for investigation. The complainant alleged they were subjected to a retaliatory non-renewal of contract by managers at their Secretariat office for reporting misconduct. The complainant's contract was renewed as an interim protection measure upon a recommendation of the Ethics Office pending the completion of OIOS investigation and the office's final review process. Upon conducting an independent review of the OIOS investigation report and materials in 2024, the office determined that retaliation had not been established on the basis that the Administration had proven by clear and convincing evidence that the intended non-renewal of the complainant's contract was based on legitimate grounds and would still have taken place absent the complainant's protected activity. Considering this determination, the Ethics Office did not issue further contract extension recommendations.

64. Following a request by the complainant, the matter is under review by the EPUN Chair. Since the matter is pending, the outcome of the review request will be shared in the next annual report.

65. Of the 37 protection-against-retaliation-related matters received in 2024, four constituted formal requests for protection that fell under the scope of the PAR policy.

66. The first case concerned the above-noted complainant who alleged further retaliation in 2024 for newly-alleged protected activities. This request was received following the 'no retaliation determination' by the Ethics Office, and concerned subsequent actions taken in connection with processing the complainant's separation from their Secretariat office. Following a comprehensive review, the Ethics Office determined this request did not give rise to a *prima facie* case of retaliation as the complainant's newly-alleged protected activities did not constitute protected activities under the policy, and no evidence had been provided connecting any separation actions to any claimed protected activity.

67. The second case also concerned an individual working for a United Nations Secretariat office on a UNDP-issued contract. The individual specifically alleged they were receiving contract renewals of shortened duration in retaliation for reporting alleged harassment against their supervisor. Noting that UNDP encourages the informal resolution of conflicts, the PAR policy allows for the informal resolution of retaliation matters, where appropriate. As a matter that could

³ In previous years, statistics on matters relating to protection against retaliation included those arising from retaliation determination reviews at the Ethics Panel. To allow for a focused review of matters arising from UNDP personnel, statistics on retaliation determination reviews at the Ethics Panel have been included as "coherence" matters in ethics services reported in Figure III.

potentially be resolved informally through the Ombudsman's Office, the Ethics Office facilitated, upon the complainant's consent, their engagement with the Ombudsman's Office to explore informal resolution options. Since the matter remains with the Ombudsman's Office, the Ethics Office will report on the outcome of this case in its next annual report.

68. The third case concerned a contract holder working for a hosted entity that alleged their contract had not been renewed in retaliation for a prior report of alleged discrimination by management at the hosted entity. Following its preliminary assessment, the office determined that although the complainant engaged in a protected activity, the decision to not renew their contract had no relation to said protected activity. The complainant subsequently requested the EPUN Chair review the Ethics Office determination. The Chair upheld the office finding that the matter did not give rise to a *prima facie* case of retaliation.

69. The fourth involved a UNDP staff member who alleged a reassignment notification they received was in retaliation for reporting alleged harassment against their UNDP manager. Upon review, the Ethics Office considered that the presented evidence showed that the work relationship between the complainant and their manager had been progressively deteriorating over an extended period, and the impugned reassignment was an element of the complaint's longstanding harassment and marginalization concerns that existed prior to, and independent of, their protected activity. While the office did not find a *prima facie* case of retaliation, the office advised the complainant that (a) OAI constituted the appropriate reporting mechanism for all their harassment concerns, and (b) OSLA could be contacted for legal advice on formally challenging the reassignment decision. The complainant subsequently did not file for a review of this detailed determination with the EPUN Chair.

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

70. As a core element of its work, the Ethics Office engages with ethics functions across the United Nations system on sharing best practices, promoting ethics coherence, and cooperating on ethics initiatives. The Ethics Panel of the United Nations and the Ethics Network of Multilateral Organizations are two primary forums for system-wide collaboration.

71. The Ethics Director continues to participate in monthly Ethics Panel meetings, which comprise the heads of the United Nations Secretariat ethics office and ethics offices of separately administered funds and programmes. Chaired by the Director of the United Nations Secretariat Ethics Office, the Ethics Panel is mandated to establish a unified set of ethics standards and policies, and consult on important and complex ethics matters that have United Nations-wide implications. As mentioned, the Ethics Panel Chair is mandated to review, in consultation with other Ethics Panel members, contested protection against retaliation determinations issued by other ethics offices.

72. UNDP remains an active member of the Ethics Network of Multilateral Organizations, which includes over 100 senior ethics officials from more than 50 multilateral institutions, as well as other United Nations system entities, affiliated international organizations, and international financial institutions. The Network includes organizations that belong to the Chief Executives Board that have established a dedicated chapter within the network. The Director serves as the chapter co-chair. At the annual Network conference the Director participated as a member of panels on “How to bring about culture change through ethics programmes (and measuring impact),” and an “Open Forum – Exchanges on lessons learned.”

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

73. In its decision 2011/24, the Executive Board called on the Ethics Office to make recommendations to management that will strengthen the UNDP organizational culture of integrity and compliance.

74. Considering the Executive Board request in decision 2023/8—also reflected in decision 2024/10—that the office continue to strengthen whistleblower protection procedures, in its 2023 annual report, the office recommended to management that revisions be made to the UNDP Legal Framework for Addressing Non-Compliance with United Nations Standards of Conduct (Legal Framework). The recommended revisions concerned draft OAI investigation report and exhibit disclosure requirements.

75. UNDP management accepted the Ethics Office recommendation in 2024 and required revisions to the UNDP Legal Framework have been initiated. The office considers that implementation of this recommendation is consistent with Executive Board requests that UNDP strengthen whistleblower protections by further aligning with best practices.

76. Noting that UNDP management adopted the referenced recommendation and both the Ethics Office and management have maintained an ongoing and constructive dialogue regarding opportunities to strengthen the organizational culture of integrity and compliance, the office does not submit any recommendations to the Executive Board or management for the 2024 reporting period.

VI. Conclusion

77. Cultivating and nurturing an ethical culture continues to be a core element in the effective delivery of the UNDP mandate. Trusted relationships with government and status as a politically impartial agent for change are key differentiating capabilities of UNDP as it supports countries and communities in building a better future.

78. Relying on a strategy focused on influencing organizational culture while continuing to manage risk through the provision of ethics services, the Ethics Office achieved significant progress in further embedding ethics in the fabric of the organization. Efforts have been enabled by leadership support, adequate resourcing, partnerships with other stakeholders, and due regard for office independence. Building on progress achieved requires that all these elements are safeguarded and maintained as the office continues to scale and tailor activities through innovative, data-driven and risk-informed approaches.
