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## United Nations Children's Fund

Executive Board

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Item 14 of the provisional agenda\*

### **Cases closed after investigation and cases closed after assessment with established financial losses during 2024\*\***

#### **Addendum to the UNICEF Office of Internal Audit and Investigations 2024 annual report to the Executive Board**

##### *Summary*

This document presents an addendum to the UNICEF Office of Internal Audit and Investigations 2024 annual report to the Executive Board ([E/ICEF/2025/AB/L.3](#)) and should be considered as part of that document.

This addendum provides information on the investigations cases that were closed by UNICEF in 2024 with either an investigation report or a closure report, and cases closed after assessment with established financial losses. During the year, the Office managed 1,387 investigations cases as compared to 912 in 2023, representing a 52 per cent increase, and closed 454 cases in 2024 as compared to 386 in 2023, an 18 per cent increase.

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\* [E/ICEF/2025/11](#).

\*\* The Office of Internal Audit and Investigations has harmonized the structure of this addendum with the structure of case addenda produced by the oversight offices of the United Nations funds and programmes. This addendum includes information about cases closed after investigation as well as cases closed after assessment with established financial losses. The UNICEF Office of Internal Audit and Investigations 2024 annual report to the Executive Board includes statistics and trends about cases closed after assessment without established financial losses.



## I. Cases closed after investigation during 2024

| <i>Number<sup>a</sup></i>                                      | <i>UNICEF<br/>region/location<sup>b</sup></i> | <i>Allegation</i>  | <i>Financial loss to<br/>UNICEF established<br/>(in United States<br/>dollars)</i> | <i>Investigation result/<br/>disciplinary measure</i>   |
|--|---|--|--|---|
| <i>Burglary, robbery, or theft of UNICEF property or funds</i> |   |  |  |   |
| 1  | ESA   | Misappropriation of cash collected for accommodation at a UNICEF guesthouse by a staff member.                                   | 1 240.00   | Investigation report submitted to the Deputy Executive Director, Management. Staff member received a written censure for failing to take proper steps to safeguard the money and was directed to reimburse the financial loss.      |
| 2  | MENA  | Staff members aiding contracted security in taking supplies from a warehouse without authorization, following an unrelated fire. | Nil  | Not substantiated.  |
| 3  | SA  | Misappropriation of a new computer monitor from a UNICEF office by a staff member.   | Nil  | Investigation report submitted to the Deputy Executive Director, Management, and to the General Counsel and Director, Legal Office, for consideration of referral to national authorities.  |
| 4  | WCA   | Misuse of fuel cards and incurring fraudulent fuel charges for financial gain by a staff member.                                 | 819.96   | Investigation report submitted to the Deputy Executive Director, Management, and to the General Counsel and Director, Legal Office, for consideration of referral to national authorities. Staff member was separated from service. |
| <i>Entitlement fraud</i>                                       |   |  |  |   |
| 5  | ESA   | Submission of fraudulent documentation in support of salary advance requests to cover medical expenses by a staff member.        | Nil  | Investigation report submitted to the Deputy Executive Director, Management, and to the General Counsel and Director, Legal Office, for consideration of referral to national authorities.  |
| 6  | ESA   | Submission of fraudulent documentation in support of salary advance requests to cover medical expenses by a staff member.        | Nil  | Investigation report submitted to the Deputy Executive Director, Management, and to the General Counsel and Director, Legal Office, for consideration of referral to national authorities.  |
| 7  | ESA   | Submission of fraudulent documentation in support of salary advance requests to cover medical expenses by a staff member.        | Nil  | Investigation report submitted to the Deputy Executive Director, Management, and to the General Counsel and Director, Legal Office, for consideration of referral to national authorities.  |

| <i>Number<sup>a</sup></i> | <i>UNICEF<br/>region/location<sup>b</sup></i> | <i>Allegation</i>   | <i>Financial loss to<br/>UNICEF established<br/>(in United States<br/>dollars)</i> | <i>Investigation result/<br/>disciplinary measure</i>  |
|---------------------------|---|---|--|--|
| 8                         | ESA   | Submission of fraudulent documentation in support of a salary advance request to cover medical expenses by a staff member.  | Nil  | Investigation report submitted to the Deputy Executive Director, Management, and to the General Counsel and Director, Legal Office, for consideration of referral to national authorities. |
| 9                         | WCA   | Submission of fraudulent documentation in support of salary advance requests to cover medical expenses by a staff member.   | Nil  | Direct referral for possible disciplinary action to the Deputy Executive Director, Management.   |
| 10                        | WCA   | Submission of fraudulent documentation in support of a salary advance request to cover education costs by a staff member.   | Nil  | Investigation report submitted to the Deputy Executive Director, Management, and to the General Counsel and Director, Legal Office, for consideration of referral to national authorities. |
| <i>Fraud and forgery</i>  |   |   |  |  |
| 11                        | ESA   | Participation in a scheme to manipulate travel authorizations to increase the amounts paid, resulting in overpayments of travel expenses to which they were not entitled by a staff member. | 14 459.88  | Investigation report submitted to the Deputy Executive Director, Management, and to the General Counsel and Director, Legal Office, for consideration of referral to national authorities. |
| 12                        | ESA   | Participation in a scheme to manipulate travel authorizations to increase the amounts paid, resulting in overpayments of travel expenses to which they were not entitled by a staff member. | 16 275.48  | Investigation report submitted to the Deputy Executive Director, Management, and to the General Counsel and Director, Legal Office, for consideration of referral to national authorities. |
| 13                        | ESA   | Participation in a scheme to manipulate travel authorizations to increase the amounts paid, resulting in overpayments of travel expenses to which they were not entitled by a staff member. | 32 848.75  | Investigation report submitted to the Deputy Executive Director, Management, and to the General Counsel and Director, Legal Office, for consideration of referral to national authorities. |
| 14                        | ESA   | Submission of falsified academic credentials by a staff member in the context of a recruitment process.   | Nil  | Investigation report submitted to the Deputy Executive Director, Management. Staff member was separated from service.  |
| 15                        | ESA   | Participation in a scheme to manipulate travel authorizations to increase the amounts paid, resulting in overpayments of travel expenses to which they were not entitled by a staff member. | Nil  | Not substantiated.   |
| 16                        | ESA   | Participation in a scheme to manipulate Travel Authorizations to increase the amounts paid, resulting in overpayments of travel expenses to which they were not entitled by a staff member. | Nil  | Not substantiated.   |

| <i>Number<sup>a</sup></i>   | <i>UNICEF<br/>region/location<sup>b</sup></i> | <i>Allegation</i>   | <i>Financial loss to<br/>UNICEF established<br/>(in United States<br/>dollars)</i> | <i>Investigation result/<br/>disciplinary measure</i>  |
|---|---|---|--|--|
| 17  | ESA   | Participation in a scheme to manipulate travel authorizations to increase the amounts paid, resulting in overpayments of travel expenses to which they were not entitled by a staff member. | Nil  | Not substantiated. Referral made to a UNICEF office for recovery of overpayments.  |
| 18  | ESA   | Participation in a scheme to manipulate travel authorizations to increase the amounts paid, resulting in overpayments of travel expenses to which they were not entitled by a staff member. | Nil  | Not substantiated. Referral made to a UNICEF office for recovery of overpayments.  |
| 19  | ESA   | Participation in a scheme to manipulate travel authorizations to increase the amounts paid, resulting in overpayments of travel expenses to which they were not entitled by a staff member. | Nil  | Not substantiated. Referral made to a UNICEF office for recovery of overpayments.  |
| 20  | HQ  | Providing false information in a visa application for a domestic worker and in respect to part of a relocation travel payment to which they were not entitled.                              | 9 891.06   | Investigation report submitted to the Deputy Executive Director, Management, and to the General Counsel and Director, Legal Office, for consideration of referral to national authorities. Staff member was separated from service and directed to reimburse \$7,519.34 plus an additional amount corresponding to relocation travel payments to which they were not entitled. |
| 21  | SA  | Submission of fraudulent documentation containing forged signatures in support of contract extensions by a staff member.  | Nil  | Direct referral for possible disciplinary action to the Deputy Executive Director, Management.   |
| 22  | SA  | Assistance received to complete a written test as part of the recruitment process for a UNICEF position by a staff member.  | Nil  | Investigation report submitted to the Deputy Executive Director, Management.   |
| <i>Fraud involving misuse of programme funds by third parties</i> |   |   |  |  |
| 23  | ESA   | Failure to disclose conflicts of interest in procurement processes and inflation of costs in relation to the awarding of contracts by an implementing partner.                              | 62 501.41  | Investigation report submitted to a UNICEF office for management intervention and recovery of funds.   |
| 24  | ESA   | Misuse of programme funds by implementing partner, including misrepresentations regarding work completed and failures in project implementation.  | 73 784.00  | Investigation report submitted to a UNICEF office for management intervention.   |

| <i>Number<sup>a</sup></i>                                | <i>UNICEF<br/>region/location<sup>b</sup></i> | <i>Allegation</i>   | <i>Financial loss to<br/>UNICEF established<br/>(in United States<br/>dollars)</i> | <i>Investigation result/<br/>disciplinary measure</i>  |
|--|---|---|--|--|
| <i>Harassment, discrimination and abuse of authority</i> |   |   |  |  |
| 25   | HQ  | Racially and gender-based discriminatory statements by a staff member towards other staff members.  | Nil  | Not substantiated. Referral made to a UNICEF office for management intervention.   |
| 26   | SA  | Harassment of supervisee, including shouting and disclosing confidential information to other staff members and failure to disclose a personal relationship with an implementing partner by a staff member. | Nil  | Investigation report submitted to the Deputy Executive Director, Management.   |
| 27   | SA  | Harassment of supervisee, including shouting, dismissive comments and gestures, improper tone and assignment of tasks outside their job description by a staff member.                                      | Nil  | Not substantiated.   |
| <i>Inappropriate staff conduct</i>                       |   |   |  |  |
| 28   | SA  | Misuse of United Nations laissez-passer and fabrication of fraudulent documentation by a staff member.  | Nil  | Direct referral for possible disciplinary action to the Deputy Executive Director, Management. The staff member lost 10 steps in grade with deferment of consideration of eligibility for promotion for four years.  |
| 29   | SA  | Misuse of United Nations laissez-passer and fabrication of fraudulent documentation by a staff member.  | Nil  | Direct referral for possible disciplinary action to the Deputy Executive Director, Management. The staff member lost three steps in grade, together with deferment for eligibility for step increment for seven years and deferment of consideration of eligibility for promotion for four years.                      |
| 30   | WCA   | Misuse of UNICEF vehicles and drivers to purchase illegal drugs by a staff member.  | Nil  | Allegations relating to the misuse of UNICEF vehicles and drivers to purchase illegal drugs were not substantiated. Investigation report submitted to the Deputy Executive Director, Management. Staff member received a written reprimand for requesting personal loans from UNICEF personnel, including supervisees. |

| <i>Number<sup>a</sup></i>           | <i>UNICEF<br/>region/location<sup>b</sup></i> | <i>Allegation</i>  | <i>Financial loss to<br/>UNICEF established<br/>(in United States<br/>dollars)</i> | <i>Investigation result/<br/>disciplinary measure</i>  |
|-------------------------------------|---|--|--|--|
| 31                                  | WCA   | Physical assault of a staff member by another staff member, resulting in injuries.   | Nil  | Investigation report submitted to the Deputy Executive Director, Management, and to the General Counsel and Director, Legal Office, for consideration of referral to national authorities. Staff member was separated from service.  |
| 32                                  | WCA   | Excessive speed and failure to drive with due care resulting in a fatal road accident by a staff member driving a UNICEF vehicle.  | Nil  | Investigation report submitted to the Deputy Executive Director, Management.   |
| 33                                  | WCA   | Defamatory message inciting violence sent to a wide group of individuals on a social media platform by a staff member.   | Nil  | Not substantiated. Referral made to a UNICEF office for management intervention.   |
| <i>Medical Insurance Plan fraud</i> |   |  |  |  |
| 34                                  | ESA   | Submission of fraudulent documentation in support of claims for reimbursement of medical expenses by a staff member.   | Nil  | Investigation report submitted to the Deputy Executive Director, Management, and to the General Counsel and Director, Legal Office, for consideration of referral to national authorities. The Office of Internal Audit and Investigations (OIAI) identified a financial loss of \$1,243.30 to the Medical Insurance Plan. |
| 35                                  | HQ  | Submission of fraudulent documentation in support of a request for sick leave and claims for reimbursement of medical expenses by a staff member.  | 3 173.80   | Investigation report submitted to the Deputy Executive Director, Management, and to the General Counsel and Director, Legal Office, for consideration of referral to national authorities. In addition to the loss to UNICEF, OIAI identified a financial loss of Swiss francs 9,472.51 to the Medical Insurance Plan.     |
| <i>Miscellaneous</i>                |   |  |  |  |
| 36                                  | EAP   | Contractual breach by a UNICEF implementing partner through the hiring of a former UNICEF official who had been involved in the partner's selection immediately after their departure from UNICEF. | Nil  | Not substantiated. Referral made to a UNICEF office for partnership management.  |
| <i>Recruitment irregularities</i>   |   |  |  |  |
| 37                                  | ECA   | Undue influence by a staff member to ensure their family member would obtain a position with UNICEF.   | Nil  | Investigation report submitted to the Deputy Executive Director, Management.   |

| <i>Number<sup>a</sup></i>            | <i>UNICEF<br/>region/location<sup>b</sup></i> | <i>Allegation</i>   | <i>Financial loss to<br/>UNICEF established<br/>(in United States<br/>dollars)</i> | <i>Investigation result/<br/>disciplinary measure</i>  |
|--------------------------------------|---|---|--|--|
| <i>Retaliation</i>                   |   |   |  |  |
| 38                                   | MENA  | Retaliation in the form of negative comments in a performance evaluation report, inappropriate workplace behaviour and removal of supervisory responsibility by a staff member towards another staff member after the latter made a report of misconduct to management. | Nil  | Investigation report submitted to the Ethics Office.   |
| 39                                   | SA  | Retaliation in the form of refusal or neglect to approve travels and work activities, and disclosure of confidential information by a staff member towards another staff member after the latter made a report of misconduct to management.                             | Nil  | Investigation report submitted to the Ethics Office.   |
| <i>Sexual exploitation and abuse</i> |   |   |  |  |
| 40                                   | ESA   | Unwelcome sexual comments and advances to members of the local community and obstruction of OIAI investigation by a staff member.   | Nil  | Allegations of sexual exploitation were not substantiated. Investigation report submitted to the Deputy Executive Director, Management.  |
| 41                                   | ESA   | Transactional sex in exchange for employment by unidentified UNICEF personnel.  | Nil  | Case closed following determination that the alleged perpetrators lacked any nexus to UNICEF.  |
| 42                                   | MENA  | Attempted sexual assault and sexual contacts towards a former beneficiary and harassment and sexual exploitation of other beneficiaries by a former consultant who had also previously been employed as an implementing partner personnel.                              | Nil  | Investigation report submitted to a UNICEF office for management intervention and partnership management. Referral to a UNICEF office to flag the subject's name in recruitment system for future processes. |
| 43                                   | SA  | Marriage proposals to implementing partner personnel by a staff member.   | Nil  | Not substantiated.   |
| 44                                   | WCA   | Sexual assault of an individual external to UNICEF by a staff member.   | Nil  | Investigation report submitted to the Deputy Executive Director, Management.   |
| <i>Sexual harassment</i>             |   |   |  |  |
| 45                                   | EAP   | Sexual harassment, including personal communications at inappropriate hours and advances by a staff member towards personnel within UNICEF and at a partner organization.   | Nil  | Investigation report submitted to the Deputy Executive Director, Management.   |

| <i>Number<sup>a</sup></i>  | <i>UNICEF<br/>region/location<sup>b</sup></i> | <i>Allegation</i>  | <i>Financial loss to<br/>UNICEF established<br/>(in United States<br/>dollars)</i> | <i>Investigation result/<br/>disciplinary measure</i>   |
|--|---|--|--|---|
| 46   | ESA   | Sexual harassment and sexual exploitation and abuse, including advances and solicitation of sexual favours in exchange for financial assistance, by a staff member towards another staff member and UNICEF vendor personnel. | Nil  | Investigation report submitted to the Deputy Executive Director, Management. The staff member was dismissed and added to a United Nations screening database on sexual misconduct.  |
| 47   | HQ  | Sexual harassment and inappropriate conduct, including physical contact and use of derogatory language by a staff member towards other staff members.  | Nil  | Investigation report submitted to the Deputy Executive Director, Management. The staff member was separated from service.   |
| 48   | LAC   | Sexual harassment and harassment, including physical touching, by a staff member towards UNICEF vendor personnel.  | Nil  | Direct referral for possible disciplinary action to the Deputy Executive Director, Management. Staff member was separated from service.   |
| 49   | LAC   | Sexual harassment, including unwelcome physical touching and improper comments, by a staff member towards other staff members.   | Nil  | Investigation report submitted to the Deputy Executive Director, Management. Had the staff member remained in service, they would have been separated from service. The staff member was added to a United Nations screening database on sexual misconduct. |
| 50   | SA  | Sexual harassment and inappropriate conduct, including personal physical contact and improper comments of a sexual nature by a staff member towards another staff member.  | Nil  | Investigation report submitted to the Deputy Executive Director, Management.  |
| <i>Unauthorized outside activities and conflicts of interest</i> |   |  |  |   |
| 51   | ECA   | Unauthorized outside employment with an external entity while employed with UNICEF by a staff member.  | Nil  | Direct referral made to the Deputy Executive Director, Management. Staff member had separated from UNICEF prior to the resolution of the matter.  |
| 52   | ECA   | Favouritism of and control over an implementing partner in the context of a selection process and failure to disclose familial and other relationships with personnel of the implementing partner by a staff member.         | Nil  | Investigation report submitted to the Deputy Executive Director, Management.  |
| 53   | ESA   | Failure to disclose a prior and ongoing contractual arrangement to provide services to another United Nations entity by a staff member.  | Nil  | Investigation report submitted to the Deputy Executive Director, Management. Staff member had separated from UNICEF prior to the resolution of the matter. A note was placed in the staff member's official status file.                                    |



| <i>Number<sup>a</sup></i> | <i>UNICEF<br/>region/location<sup>b</sup></i> | <i>Allegation</i>   | <i>Financial loss to<br/>UNICEF established<br/>(in United States<br/>dollars)</i> | <i>Investigation result/<br/>disciplinary measure</i>   |
|---------------------------|---|---|--|---|
| 54                        | MENA  | Unauthorized outside employment with a government entity while employed with UNICEF by a staff member.                                  | Nil  | Direct referral for possible disciplinary action to the Deputy Executive Director, Management.  |
| 55                        | MENA  | Failure to disclose family connections with a vendor by a staff member.   | Nil  | Investigation report submitted to the Deputy Executive Director, Management.  |
| 56                        | SA  | Failure to disclose a prior and ongoing contractual arrangement to provide services to another United Nations entity by a staff member. | Nil  | Direct referral for possible disciplinary action to the Deputy Executive Director, Management.  |
| 57                        | WCA   | Unauthorized outside employment with a government entity while employed with UNICEF by a staff member.                                  | Nil  | Case closed following initial assessment as the subject had separated from the organization. Referral made to the Deputy Executive Director, Management, recommending placement of a note in staff member's official status file. |
| 58                        | WCA   | Unauthorized outside employment with a government entity while employed with UNICEF by a staff member.                                  | Nil  | Case closed following initial assessment as the subject had separated from the organization. Referral made to the Deputy Executive Director, Management, recommending placement of a note in staff member's official status file. |
| 59                        | WCA   | Unauthorized outside employment with a government entity while employed with UNICEF by a staff member.                                  | Nil  | Case closed following initial assessment as subject had separated from the organization. Referral made to the Deputy Executive Director, Management, recommending placement of a note in staff member's official status file.     |
| 60                        | WCA   | Failure to disclose involvement in the management of and other work-related activities with a private entity by a staff member.         | Nil  | Investigation report submitted to the Deputy Executive Director, Management.  |
| 61                        | WCA   | Unauthorized outside employment with a government entity while employed with UNICEF by a staff member.                                  | Nil  | Investigation report submitted to the Deputy Executive Director, Management. Staff member had separated from UNICEF prior to the resolution of the matter. A note was placed in the staff member's official status file.          |

## II. Cases closed after assessment with established financial losses during 2024

| <i>Number<sup>c</sup></i>   | <i>UNICEF<br/>region/location<sup>d</sup></i> | <i>Allegation</i>  | <i>Financial loss to UNICEF<br/>established (in United<br/>States dollars)</i> | <i>Investigation result/disciplinary measure</i>   |
|---|---|--|--|--|
| <i>Burglary, robbery, or theft of UNICEF property or funds</i>    |   |  |  |  |
| 62  | WCA   | Item missing from shipment of equipment purchased by a UNICEF country office.      | 9 598.00   | Closed after initial assessment based on lack of information indicating possible wrongdoing by UNICEF personnel or third parties involved in the transaction.                                      |
| <i>Fraud involving misuse of programme funds by third parties</i> |   |  |  |  |
| 63  | EAP   | Falsification of expenditures by implementing partner personnel.                   | 543.81   | Case closed after assessment of investigation and other actions taken by implementing partner. Referral made to a UNICEF office for partnership management and recovery of loss amount.            |
| 64  | ECA   | Misappropriation of funds by government partner personnel.                         | 15 485.84  | Case closed after assessment of investigation and other actions by government partner. Referral made to a UNICEF office for partnership management and regarding impairment and write-off request. |
| 65  | ESA   | Fraudulent misappropriation of supplies by implementing partner personnel.         | 45 009.00  | Case closed after assessment of investigation and other actions by implementing partner. Referral made to a UNICEF office for partnership management and recovery of loss amount.                  |
| 66  | ESA   | Non-delivery of goods by and duplicate payments to vendor of implementing partner. | 4 533.70   | Case closed after assessment of investigation by implementing partner. Referral made to a UNICEF office for partnership management and recovery of loss amount.                                    |
| 67  | ESA   | Fraudulent expenditures submitted by subcontractor of implementing partner.        | 135 000.00   | Case closed after assessment of investigation by implementing partner. Referral to a UNICEF office for recovery of loss amount.  |
| 68  | SA  | Misappropriation of employee benefits by implementing partner personnel.           | 73.00  | Case closed after assessment of investigation and other actions by implementing partner, including reimbursement of loss amount. Referral made to a UNICEF office for partnership management.      |
| 69  | SA  | Falsification of attendance records by implementing partner personnel.             | 18.27  | Case closed after assessment of investigation and other actions by implementing partner. Referral made to a UNICEF office for partnership management and recovery of loss amount.                  |

| <i>Number<sup>c</sup></i> | <i>UNICEF<br/>region/location<sup>d</sup></i> | <i>Allegation</i>  | <i>Financial loss to UNICEF<br/>established (in United<br/>States dollars)</i> | <i>Investigation result/disciplinary measure</i>  |
|---------------------------|---|--|--|---|
| 70                        | WCA   | Misappropriation of payments to volunteers by implementing partner personnel.  | 1 926.00   | Case closed after assessment of investigation and other actions by implementing partner, including reimbursement of loss amount. Referral made to a UNICEF office for partnership management. |
| 71                        | WCA   | Procurement irregularities by implementing partner personnel.  | 1 828.00   | Case closed after assessment of investigation and other actions by implementing partner. Referral made to a UNICEF office for partnership management and recovery of loss amount.             |
| 72                        | WCA   | Procurement fraud by implementing partner personnel, including through alteration and falsification of distribution records. | 8 933.00   | Case closed after assessment of forensic audit and other actions taken by the implementing partner. Referral made to a UNICEF office for partnership management and recovery of loss amount.  |

<sup>a</sup> The reference numbers in this table correspond to internal case records maintained by the Office of Internal Audit and Investigations.

<sup>b</sup> The UNICEF regions and locations listed in this table are as follows: EAP: East Asia and the Pacific; ECA: Europe and Central Asia; ESA: Eastern and Southern Africa; HQ: headquarters; LAC: Latin America and Caribbean; MENA: Middle East and North Africa; SA: South Asia; and WCA: West and Central Africa.

<sup>c</sup> The reference numbers in this table correspond to internal case records maintained by the Office of Internal Audit and Investigations.

<sup>d</sup> The UNICEF regions and locations listed in this table are as follows: EAP: East Asia and the Pacific; ECA: Europe and Central Asia; ESA: Eastern and Southern Africa; HQ: headquarters; LAC: Latin America and Caribbean; MENA: Middle East and North Africa; SA: South Asia; and WCA: West and Central Africa.