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Report of the Ethics Office of UNICEF for 2024

Summary

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

The report, the sixteenth since the establishment of the UNICEF Ethics Office in December 2007, covers the period of 1 January to 31 December 2024. It details the activities and accomplishments of the Ethics Office in each of its mandated areas of work: (a) standard-setting and policy support; (b) ethics training, outreach and awareness-raising; (c) providing confidential advice and guidance to UNICEF personnel and management on ethics issues and ethics-related policies; (d) administering the UNICEF Conflict of Interest and Financial Disclosure Programme; and (e) administering protection against retaliation under the UNICEF Policy on Whistle-Blower Protection against Retaliation. The report additionally details the Office's participation and engagement with the Ethics Panel of the United Nations and the Ethics Network of Multilateral Organizations. In accordance with Executive Board decision 2014/12, the report also presents recommendations to management to continue fostering an ethical and values-based culture.

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

Elements of a draft decision are provided in section X.

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



I. Introduction and overview

1. The Ethics Office, operating under the principles of independence, impartiality and confidentiality, supports and nurtures an ethical and values-based culture, and promotes integrity and accountability, within UNICEF, across the United Nations system, and with our partners and communities, in protecting the world's children. The work of the Ethics Office aims to prevent, mitigate and manage ethical, operational and reputational risks, thereby enhancing trust in, and credibility of, UNICEF and the United Nations.

2. The present report, the sixteenth since the establishment of the UNICEF Ethics Office in December 2007, covers the period 1 January to 31 December 2024. It describes the activities, achievements and impact of the Ethics Office in 2024 across the following areas: (a) standard-setting and policy support; (b) ethics training, outreach and awareness-raising; (c) providing ethics-related confidential advice and guidance to personnel and management; (d) administering the UNICEF Conflict of Interest and Financial Disclosure Programme (CIFDP); and (e) administering protection against retaliation under the UNICEF Policy on Whistle-Blower Protection against Retaliation. The report also details the Office's participation and engagement with the Ethics Panel of the United Nations (EPUN) and the Ethics Network of Multilateral Organizations (ENMO).

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

4. In 2023, the Office made strategic shifts that carried into 2024, including moving away from processing transactional matters and counting outputs, and moving towards emphasizing outcomes and impact, by: (a) aligning elements of its programme with the desired impact; (b) scanning and detecting coverage gaps and deepening engagement with teams for desired outcomes; and (c) exploring and applying measures that facilitate early detection of ethical risks for proactive prevention. The Office also sought to achieve scale and impact by shifting from advice at the individual level towards advice to groups or teams, tailoring the advice to the specific needs of these groups and offices.

5. In 2024, these strategic shifts have resulted in the deepening of the overall ethics dialogue at UNICEF, both in terms of quality and breadth. For example, in outreach and training activities, there were more requests for deep dives in specific topics and engagements with groups seeking to focus their conversations, including People and Culture practitioners, Staff Association and Young UNICEF. The Office also piloted engagements on ethical leadership specifically with groups of managers. These types of engagements require deeper diagnostics and root cause analysis before conversations take place.

6. Related to ethics advice and guidance, the Office has seen encouraging trends that indicate both stronger commitment to ethics at UNICEF and elevated trust in the Ethics Office, including:

(a) *Diversification in the types of staff seeking advice*, with an increase in requests from non-headquarters locations and across a wider range of staff levels and roles;

(b) *Increase in colleagues seeking support in groups* – for example entire teams or a group of colleagues in similar functions – underscoring the role the Office

can play in supporting resolution of systemic risks and conflicts beyond the individual level;

(c) *Shift towards earlier reporting*, with colleagues recognizing potential issues and reaching out to seek guidance early, enabling more effective risk management and allowing for conflicts to be addressed before they escalate;

(d) *Decline in anonymous requests*, reflecting a growing level of trust in the Ethics Office's independence and confidentiality, which in turn allows for more effective direct support;

(e) *Increase in word-of-mouth referrals*, where staff who had positive experiences with the Ethics Office have encouraged their colleagues to similarly consult;

(f) *Increase in engagement with leaders and managers* at various levels contacting the Office for guidance related to strengthening their work environment.

7. In 2024, the Ethics Office also championed engagement around more challenging, complex ethics topics, including conversations on preventing and addressing sexual harassment in partnership with the Global Staff Association (GSA). This year's Ethics Month theme, "From safe spaces to brave spaces", explored the difference between the two concepts, and how to maintain safe spaces while building towards braver spaces. The Ethics Month global conversation attracted a record 2,000 colleagues and featured four senior leaders who shared with authenticity and vulnerability the successes and challenges they have faced leading from both safe and brave spaces.

8. Highlights in terms of delivery during the reporting year included:

(a) *Enhancing quality and service standards while responding to varied needs*. Between 2023 and 2024, the number of services provided by the Ethics Office increased significantly from 1,400 to 2,166. While the increases in the categories of confidential ethics advice and training, outreach and awareness-raising were not insignificant (from 644 to 925 and from 81 to 122, respectively), there were also significant increases related to external communications to the Office (from 469 to 567) and in support to CIFDP filers, who were using the new electronic system for the first time.

(b) *Aligning ethics policies to best practices*. In addition to responding to various management requests, the Ethics Office continued to work on two important UNICEF ethics-related policies – the Policy on Conflict of Interest and Financial Disclosure and the Policy on Whistle-Blower Protection against Retaliation – with the goal of aligning to best practices. The Office also engaged in the periodic revision of the Standards of Conduct for the International Civil Service led by the International Civil Service Commission.

(c) *Growing, broadening and deepening training, outreach and awareness-raising*. With concerted effort to reach country offices, the Ethics Office increased outreach and training from 81 to 122 deliveries from 2023 to 2024. The Office continued to deliver its flagship product, Introduction to Ethics at UNICEF, while increasingly customizing content to specific audiences. New content in the form of Ethical Leadership seminars and focus group conversations on preventing and addressing sexual harassment were introduced, as well as a shift in the focus of Ethics Month.

(d) *Strengthening capacity for Ethics and Culture Champions*. The Office coordinates a network of 480 Ethics and Culture Champions (ECCs) across UNICEF, supporting them to be more effective facilitators and stronger voices within their offices through targeted capacity-building and other support, especially in the lead-up to Ethics Month.

(e) *Increasing ability to serve as trusted advisers.* There was a significant increase in requests for confidential ethics advice, from 644 in 2023 to 925 in 2024. Requests for advice continue to fall mainly into the categories of managing conflicts of interest, workplace conflicts and office environment-related issues more broadly. Many of these matters are complex, and require sustained levels of effort and collaboration with other stakeholders.

(f) *Upgrading risk-mitigation measures.* The Conflict of Interest and Financial Disclosure Programme saw full compliance and was managed in an efficient, cost-effective manner. In 2024, the Ethics Office launched a new electronic platform and upgraded information technology (IT) system that filers used for the first time.

(g) *Protecting against retaliation.* There was a significant increase from 5 to 14 reviews of formal allegations of retaliation under the UNICEF Policy on Whistle-Blower Protection against Retaliation. The Office notes the ongoing need to raise awareness about the strict requirements under the definition of “retaliation” in the policy.

(h) *Collaborating across the United Nations system.* The Ethics Office participated in EPUN meetings exchanging best practices, consulting on ethics matters with system-wide implications and reviewing appeals on retaliation cases. The Office shared its experience with Ethics Month and the ECC network, inspiring several other agencies to pilot similar initiatives.

Table 1
Ethics services provided, by category, 2022–2024

<i>Category</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>
Confidential ethics advice ^a	516	644	925
Requests from ECCs	20	26	21
Ethics training delivery	87	81	122
Support to CIFDP filers	118	63	367 ^b
External communications to the Ethics Office	509	469	567
Press inquiries	2	0	0
Protection against retaliation	4	5	14
Reports to Ethics Office of alleged misconduct ^c	71	19	66
Standard-setting and policy input	88	38	34
United Nations ethics coherence (consultations within the Ethics Panel)	58	55	50
Total	1 473	1 400	2 166

^a This count includes any individual request for advice and guidance by a staff member or non-staff personnel in relation to a specific question or situation. Also included are confidential consultations with the Director and other Ethics Office staff during missions, regional and global events. The numbers also include advice and guidance related to substantive issues as they emerge in preparation for ethics training.

^b The significant increase is due to filers asking for substantive support in using the new electronic filing system, and is expected to decrease in coming years.

^c This number represents situations where allegations of misconduct are brought to the Ethics Office directly or where the Ethics Office is copied in an email sent to the Office of Internal Audit and Investigations.

9. Taking note of the standards and recommendations provided by the Joint Inspection Unit (JIU), the UNICEF Ethics Office confirms its organizational

independence for this reporting period. The Office performed its activities free from interference. It will continue to monitor the approaches of other organizations and relevant oversight recommendations to ensure that it maintains robust practices in this regard. The Office is mindful of, and notes with appreciation, the Executive Board decision encouraging direct and independent communication with the Board, as needed.

10. In 2024, a P-5 Senior Adviser joined the Office in March to supplement the existing staff and several part-time consultants. The Office will continue to assess and report back on additional needs for staff and/or expert consultant resources.

11. Several decisions of the Executive Board continue to be in progress regarding resources of the Ethics Office (2022/14, 2023/14). In its most recent decision 2024/13 from the annual session of 2024, the Board encouraged management to ensure the adequate and sustainable funding of the Ethics Office given the size and complexity of UNICEF. In the management response to the report of the Ethics Office of UNICEF for 2023 ([E/ICEF/2024/19](#)) and interventions related to the report of the Ethics Office, both the Director of Human Resources and Deputy Executive Director, Management, recognized the value and high performance of the Ethics Office and committed to ensuring adequate resources.

12. Some Board members in 2024 noted the marginal and temporary resources of the Ethics Office and expressed concern that the 2023 Audit Advisory Committee report stated that: “Despite a marginal temporary increase of resources for the Ethics Office, it is not commensurately resourced considering the size and complexities of UNICEF, and the emergence of new areas requiring office intervention ... Marginal staffing increases, while useful to alleviate overstretched capacity, cannot be a sustainable solution for a strong and impactful ethics office.”

II. Standard-setting and policy support

13. In 2024, the Ethics Office supported the development of policy and standard-setting in UNICEF by reviewing and providing input on 34 draft procedures, guidance and other documents coordinated by the Division of Financial and Administrative Management. The Office was involved in stakeholder meetings regarding implementation of the UNICEF policy and procedure on the new Regulatory Framework and on the Delegation of Authorities. The Office provided comments to the Ethics in Evidence Activities procedure (a policy specifically for programmes) and the Anti-Fraud and Implementing Partner Sanction procedure and participated in evaluations on human resources and the Human Resources Safeguarding Baseline Assessment.

14. As part of the effort to strengthen the approach of UNICEF to preventing and addressing sexual harassment, the Ethics Office proposed several new questions to the 2024 Global Staff Survey, which were adopted. The Office also suggested revisions to questions related to standards of conduct, ethical behaviour, misconduct and retaliation; the survey results provided input for the Office’s outreach and training strategy for the year. The Office also provided responses related to the process for UNICEF accreditation to the Green Climate Fund.

15. In collaboration with the Division of People and Culture (DPC) and the Principal Adviser on Organizational Culture, the Ethics Office provided input on provisions related to political activities, outside employment and activities, gifts, honours and remuneration, conflicts of interest, protection against retaliation and newer innovations such as the use of social media and artificial intelligence, to the revision of the Standards of Conduct.

16. In 2024, efforts to align with other United Nations entities informed progress on policies specific to the Ethics Office, namely the Executive Directive on Financial Disclosure and Declaration of Interest Statements, the Policy on Whistle-Blower Protection against Retaliation and the Charter for the Ethics Office.

17. In 2023, the Ethics Office undertook a comparative analysis of the financial disclosure and conflict of interest policies of other United Nations agencies and multilateral organizations, and in 2024, considered the scope of its review. The review included relevant audit recommendations from the Office of Internal Audit and Investigations (OIAI) such as guidance on organizational risks when identifying staff for participation in the disclosure exercise as well as additional features due to the introduction of the new IT system.

18. Regarding the Policy on Whistle-Blower Protection against Retaliation, the Ethics Office commenced consultations internally with relevant offices, including the Principal Adviser on Organizational Culture, OIAI, the Administrative Law Unit and DPC, to feed into a benchmarking exercise of similar policies currently being revised, including by the United Nations. The Office will also consider the applicability of the Standards of Conduct which are under review before taking additional steps.

19. In 2024, the Ethics Office participated in initiatives on the development of ethics standards for ENMO. These standards, as well as an ongoing revision of the Secretary-General's bulletins on the Ethics Office – establishment and terms of reference ([ST/SGB/2005/22](#)) and the United Nations system-wide application of ethics: separately administered organs and programmes ([ST/SGB/2007/11](#)), would feed into development of the Ethics Office draft charter which will undergo consultations with relevant stakeholders in 2025.

III. Training, outreach and awareness-raising

20. In 2024, the Ethics Office reached over 8,100 personnel with training outreach and awareness-raising activities, including those held during Ethics Month. This represents a slight decrease compared to the 8,600 personnel reached in 2023 and is consistent with the strategic shift to offer more targeted and tailored seminars and to engage in more in-depth discussions with smaller groups to promote higher quality exchanges.

21. The Office maintained collaboration with key internal partners to amplify its messaging and expanded its outreach and training efforts by piloting several new initiatives. These included a coordinated regional outreach with People and Culture practitioners in the West and Central Africa and Eastern and Southern Africa regions, customized sessions with country offices on whistleblower protection and conflicts of interest, and a pilot roll-out of ethical leadership discussions. The Office delivered training for specific groups including new staff, Junior Professional Officers, Peer Support Volunteers (PSVs), Young UNICEF members and groups of managers and leaders. The Office also partnered with GSA to pilot a facilitated conversation methodology on preventing and addressing sexual harassment.

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

22. The Ethics Office increased its level of direct engagement by delivering 122 training and outreach sessions in 2024 to almost 6,100 personnel globally, exceeding the 81 sessions delivered to 4,600 personnel in 2023. As in the past, the sessions were either: (a) the Introduction to Ethics at UNICEF seminar; or (b) other targeted training or outreach consisting of either awareness-raising sessions or training focused on a specific topic or for a specific audience.

23. The Introduction to Ethics at UNICEF seminar remains the cornerstone of the Office's training programme, designed to provide participants with an overall understanding of the frameworks that guide ethics at UNICEF as well as the three most common ethical matters faced by UNICEF personnel: conflicts of interest, duty of care and workplace environment. Using case studies and scenarios, participants are encouraged to critically analyse situations, explore potential options and make informed ethical decisions.

24. In 2024, the seminar was delivered to almost 2,800 participants in 34 country or regional offices and divisions, a significant increase compared to the 983 participants in 19 locations reached in 2023 and a result of concerted effort to reach colleagues in country offices. The Ethics Office continued to prioritize Level 3 emergency contexts and other complex and fragile settings, including Chad, the Democratic Republic of the Congo, Haiti, Kenya, Lebanon, Somalia, Uganda, Yemen and Zimbabwe.

25. The Ethics Office continued to tailor the seminars to specific office needs by reviewing perception survey data from the Global Staff Survey and Pulse Checks and by consulting with People and Culture colleagues, ECCs, Staff Counsellors, Staff Association representatives and PSVs. Prior to delivering the sessions, the facilitation team held preparatory meetings with leadership to tailor content to the specific office, which required a significant time investment. Participant feedback on the seminars has been broadly positive, with attendees acknowledging the clarity, realistic case studies, ample opportunities for discussion and language tailoring in French and Portuguese, where relevant.

26. In 2024, the Ethics Office conducted 81 engagements of targeted outreach, training and awareness-raising activities, an increase from 62 in 2023. These were either general awareness initiatives or focused on specific topics or audiences, including sessions led by the Director or other team members.

27. The engagements included an in-depth session on protection against retaliation delivered to targeted audiences, 10 sessions on ethical leadership reaching more than 300 leaders and supervisors, and targeted discussions as part of Ethics Month. Additionally, sessions were customized for People and Culture practitioners in West and Central Africa and Eastern and Southern Africa on conflicts of interest or workplace environment.

Pilot: Creating a safe space to learn about and discuss preventing and addressing sexual harassment at UNICEF

To support efforts to increase engagement related to preventing and addressing sexual harassment at UNICEF, the Ethics Office partnered with GSA to host a series of focus groups in the fall of 2024 that sought to:

- (a) Provide a safe space to discuss sexual harassment in the workplace;
- (b) Help participants understand and identify inappropriate behaviours and sexual harassment;
- (c) Discuss strategies for dealing with inappropriate behaviour and sexual harassment;
- (d) Provide input for additional prevention efforts and potential policy updates.

With UNICEF chairing the United Nations Executive Group on Preventing and Addressing Sexual Harassment in 2024 and 2025, these focus groups aimed to serve as a pilot that would both achieve the intended objectives and test a format and structure for offering these discussions more broadly across UNICEF.

The focus group methodology asked seven questions related to UNICEF workplace culture, psychological safety and sexual harassment. Participants submitted responses anonymously through an online poll followed by a discussion around each of the questions. The conversation also included discussion of training content on definitions of sexual harassment and strategies for handling it.

Seven sessions with a total of 87 participants were held across multiple time zones and attended by colleagues across the regions. Each discussion was hosted by a member of the GSA Executive Committee and facilitated by the Ethics Office. Participants across all focus groups were very positive about the conversation and shared appreciation for the ability to discuss the topic in a safe space.

When asked for recommendations, many participants highlighted the need to create more spaces to talk about the topic across UNICEF. Some suggested these be offered as “training” in different formats or to different audiences – for example at country office level or for groups of managers – and others suggested embedding the topic into regular meetings. Participants said they appreciated that the conversation focused on prevention and on helping colleagues deal with inappropriate behaviours more “informally”, and several noted that discussion of the concept of consent was particularly valuable.

B. Mandatory online training courses

28. Upon joining UNICEF, all personnel must complete two online training courses on ethics and workplace conduct: Ethics and Integrity at UNICEF, and Protection from Harassment, Sexual Harassment and Abuse of Authority. This year, 2,032 personnel completed the former, down from 3,570 in 2023 due to fewer new personnel joining in 2024. The overall completion rate was 96 per cent. The latter was taken by 1,779 personnel, with a 97 per cent completion rate.

29. UNICEF has been previously recognized by JIU for achieving high rates of compliance, noting that: “UNICEF could serve as a role model for achieving near total staff coverage. UNICEF stands out as a positive example, given that its training data show that 93 per cent of its total active staff had completed its mandatory ethics course.”

30. To contribute to increased efforts related to preventing and addressing sexual harassment at UNICEF, in 2024 the Ethics Office led the development of a new

e-learning module in partnership with DPC and the Learning Team of the Global Shared Services Centre (GSSC). The new stand-alone module provides much more comprehensive content specifically on sexual harassment than the existing Protection from Harassment, Sexual Harassment and Abuse of Authority course, and includes case studies that help participants analyse and navigate complex, realistic situations. The course is expected to launch in the second quarter of 2025.

C. Ethics and Culture Champions network

31. In its third year, the ECC network has established a strong track record in many parts of UNICEF, promoting and contributing to an ethical and values-based culture by facilitating dialogue throughout the year, and particularly around Ethics Month in October. In many offices – particularly at the country level – ECCs are considered by management to be integral in supporting a strong workplace culture, working in close collaboration with DPC, Staff Association, PSVs and other partners. As of December 2024, there were over 480 ECCs in 137 offices across the organization, covering nearly all UNICEF offices, including country, regional and zone offices as well as headquarter divisions.

32. In 2024, the Ethics Office saw a deepening partnership between the Office and the ECC network, and stronger engagement of ECCs overall. The Office organized two orientation sessions for newly appointed ECCs, and in preparation for Ethics Month, offered eight separate facilitation training sessions with almost 300 participants to prepare ECCs to facilitate dialogue in their offices. Throughout October and November, the Office hosted six informal “office hours” attended by 75 ECCs to provide the opportunity to seek input for upcoming sessions or share their experiences if they had already hosted a conversation.

33. Building on last year’s successful pilot, the coordination team once again conducted a customized training based on the VOICE training programme offered by DPC, that provides a framework and safe space to practise speaking up when faced with situations that do not align with the ethical culture of UNICEF. Given the strong positive feedback from the 54 participants, the Office intends to continue this as a standard offering for ECCs each year.

34. In 2024, the Office saw multiple examples of ECCs proactively seeking support in diverse ways, including specific support around a particular workplace environment issue, referring a colleague to the Ethics Office, or asking to discuss ways to perform their role more effectively. The Office supported ECCs through coaching and informal training, and in some cases helped prepare tailored content for offices struggling with a particular issue, for example dealing with office morale in light of restructuring, or discussing gender discrimination.

35. In addition, several ECCs from large offices requested dedicated “office hours” to handle the unique challenge of coordinating across a larger in-office network. The coordination team held office hours for four regions in 2024, inviting those in offices with 200 or more staff to discuss the specific complexities of engaging in large and often dispersed offices.

36. The ECC network has been successful in amplifying the importance of a values-based culture and creating a stronger connection between many locations and the Ethics Office.

D. Global campaign: Ethics Month

37. Ethics Month has become an embedded tradition at UNICEF, and in October 2024 the Ethics Office spearheaded the campaign for the eighth time. Setting a strong

tone from the top, the UNICEF Executive Director launched Ethics Month with an all-staff message.

38. Historically, Ethics Month has focused on one specific core value – trust in 2023, accountability in 2022, respect and care in 2021 and integrity in 2020. After internal consultation with key partners, the Ethics Office proposed the bold theme of “From safe spaces to brave spaces” for Ethics Month 2024, building on last year’s theme which emphasized promoting a culture of psychological safety where staff could speak up, as well as the ambition articulated in last year’s annual report, to “go beyond encouraging creation of ‘safe spaces’ by helping to nurture an atmosphere of ‘brave spaces,’ where personnel are more empowered and feel comfortable being vulnerable and are encouraged to engage in difficult conversations.”

39. Consistent with previous years, there was an effort to increase outreach and training around Ethics Month 2024. The Office travelled to large offices, including GSSC in Budapest and Supply Division in Copenhagen, to maximize its outreach efforts. Around 9,200 colleagues across 25 offices and divisions were engaged around Ethics Month; of these, 5,100 were directly engaged by the Ethics Office through training and the global conversation, and over 4,100 participated in conversations facilitated by ECCs.

40. While the Ethics Month theme was ambitious, it was extremely well received by colleagues across UNICEF. In particular, ECCs appreciated that the theme resonated in their offices, creating the opportunity to talk about the difference between a “safe space” and a “brave space”, and to explore what it would take to be braver. It also enabled colleagues to discuss topics that are often difficult to talk about, including mental health, fear of retaliation and sexual harassment in the workplace – which were embedded in the case studies provided by the Ethics Office. In many cases, ECCs were asked to continue the conversation across the month, and even throughout the year.

41. In total, ECCs facilitated over 110 sessions in at least 74 offices, engaging an estimated 4,130 staff in addition to those directly reached by the Ethics Office. Feedback shared by ECCs captured staff enthusiasm for the theme:

“[The theme] was both challenging and interesting to discuss. ... This conversation was only the beginning. The feedback was very positive with many looking for more opportunities to have real conversations with their colleagues.”

“By examining the concept through both managerial and staff lenses, participants considered how a ‘brave space’ entails moving beyond comfort zones to enable more open and challenging dialogues. This shift was acknowledged as vital for fostering a culture where constructive feedback, vulnerability, and accountability are encouraged, rather than avoided.”

“The group collectively concluded that transitioning from a safe to a brave space requires shared responsibility. This isn’t just about individual courage but is also about systemic support across UNICEF, where leaders at every level set the tone by modelling transparency and inclusivity. Ultimately, the discussion underscored the view that building brave spaces involves mutual commitment – between colleagues, across teams, and as an organizational priority. This approach positions UNICEF not only as a nurturing workplace but as one where growth is promoted through collaborative bravery and respect.”

“When the session came to an end, the team wanted us to keep going, and even when the session had ended, they stayed in the conference room discussing the case study and the themes of safe/brave places.”

**Global conversation with senior leaders:
From safe spaces to brave spaces**

As part of Ethics Month, the Office facilitated a global conversation on the above theme and invited four senior leaders respected for their ethical leadership to share their thoughts.

Two Directors and two Country Representatives were invited to talk about navigating and leading in both safe and brave spaces throughout their careers. During the 90-minute discussion, they shared their thoughts on: (a) what safe and brave spaces currently look like at UNICEF; (b) when they have led with considerations for both safety and bravery; (c) when their personal position or convictions were challenged; (d) what has enabled them to “speak up” in their careers; (e) examples of failures or setbacks in their careers and how they dealt with them; (f) experiences that are difficult to talk about; and (g) advice for colleagues to build and nurture safe and brave spaces at UNICEF.

After the event, the senior leaders all stated that they found participating in the panel extremely powerful, with one panellist sharing:

I would like [to] add my voice of gratitude for one of the best webinars that I have participated in – it was honest, helpful and hopeful. ... The theme was powerful – and one that has extended the conversation on ethics and culture. Truly well thought through. ... [Y]ou pulled off the webinar to perfection with excellent moderation building the momentum as we went along. Massive thanks also to the preparations of the entire time. ...

I was inspired once again by the leadership, wisdom and honesty. ... It was both a reflective and participatory experience. Thank you so much for sharing your perspectives with such openness and generosity.

Over 2,000 colleagues attended from across the organization, with some offices organizing “watch parties”, joining in groups and then continuing the conversation among themselves. Some examples of the feedback provided by participants included:

“It is so humbling and empowering to see our leaders embracing the vulnerability and sharing their own personal stories.”

“[T]his has been really insightful and inspiring, thanks for putting together such a great panel!”

“Super great that UNICEF is promoting Safe Spaces and Brave Spaces. We also need to work towards normalizing conversations and two-way communication.”

E. Communication and outreach materials

42. The Ethics Office continues to raise awareness of its work among UNICEF personnel and the public through its various communication channels. Internally, the Office manages a SharePoint site and a dedicated Viva Engage (previously Yammer) group. In addition, the Office hosts an external, public-facing website that provides links to annual reports, information on the Policy on Whistle-Blower Protection against Retaliation and contact information for both the Ethics Office and OIAI.

43. The redesigned internal SharePoint site received a new “look and feel” in early 2024 and has received over 3,000 visits. The Office’s Viva Engage group “Ethics within UNICEF” has 1,199 members and continues to be one of the highest-membership groups in the organization.

44. The Ethics Office has been an active member of the EPUN Communications Subgroup, which focuses on exchanging good practices around effective internal and external communications as well as training, awareness-raising and other outreach activities across the United Nations. In recent years, the Office has shared its experience in building the ECC network and organizing Ethics Month, which has been replicated by other United Nations entities. The Subgroup was chaired by UNICEF between May and July 2024.

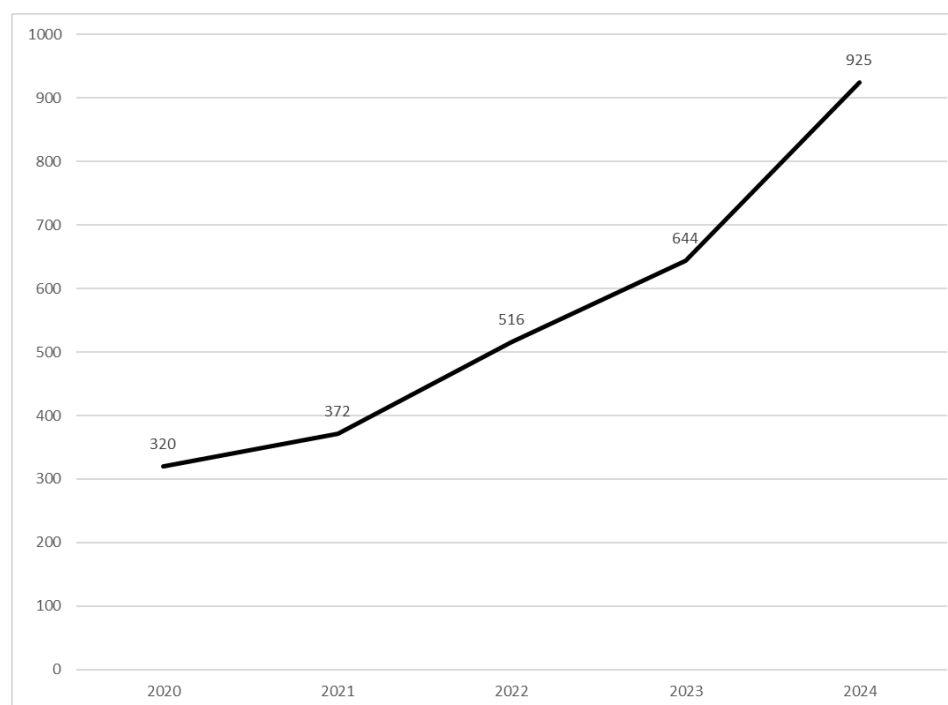
IV. Confidential advice and guidance

45. Over the years, the Ethics Office has continued to be a trusted resource for UNICEF staff and non-staff personnel at all levels by offering impartial, confidential advice and providing a safe space to raise concerns and seek guidance.

46. A request for confidential ethics advice refers to any inquiry made by staff or non-staff personnel seeking guidance on a specific ethical issue or situation. In many cases, one request may involve multiple communications, such as emails or conversations, while in other instances, it may be resolved with a single exchange.

Figure I

Provision of confidential advice, 2020–2024



47. As shown in Figure I, the number of requests for confidential ethics advice has almost tripled over the past four years, rising from 320 in 2020 to 925 in 2024. This sustained growth indicates the continued effectiveness of intensified training and outreach to raise awareness of the Ethics Office and its services.

48. Several factors contributed to the significant increase. First, the Office has begun to capture preparatory conversations and meetings at the beginning and end of missions as ethics advice services, given the nature of the conversations. Second, in 2024, the team travelled to four more offices than in 2023, and travelled to some of the largest UNICEF offices, such as the regional offices for West and Central Africa, Eastern and Southern Africa, and Europe and Central Asia, as well as GSSC in Budapest, Supply Division in Copenhagen and the Democratic Republic of the Congo

Country Office (which has around 500 personnel), resulting in a higher number of requests for consultations. Third, in each office visit, the team met with groups of staff for consultations, including ECCs, Staff Association representatives, supervisors, groups of United Nations Volunteers and Young UNICEF members, PSVs, consultants and People and Culture colleagues, which were also captured as ethics advisory services.

49. In reflecting on trends in ethics advisory services, the following observations indicate the strong reputation the Office has built as a trusted adviser across UNICEF:

(a) *Diversification in the types of staff seeking advice.* While the majority of requests in the past originated from headquarters and International Professional colleagues, this year the Office saw a higher number of requests from colleagues in non-headquarters locations and across a wider range of staff levels and roles.

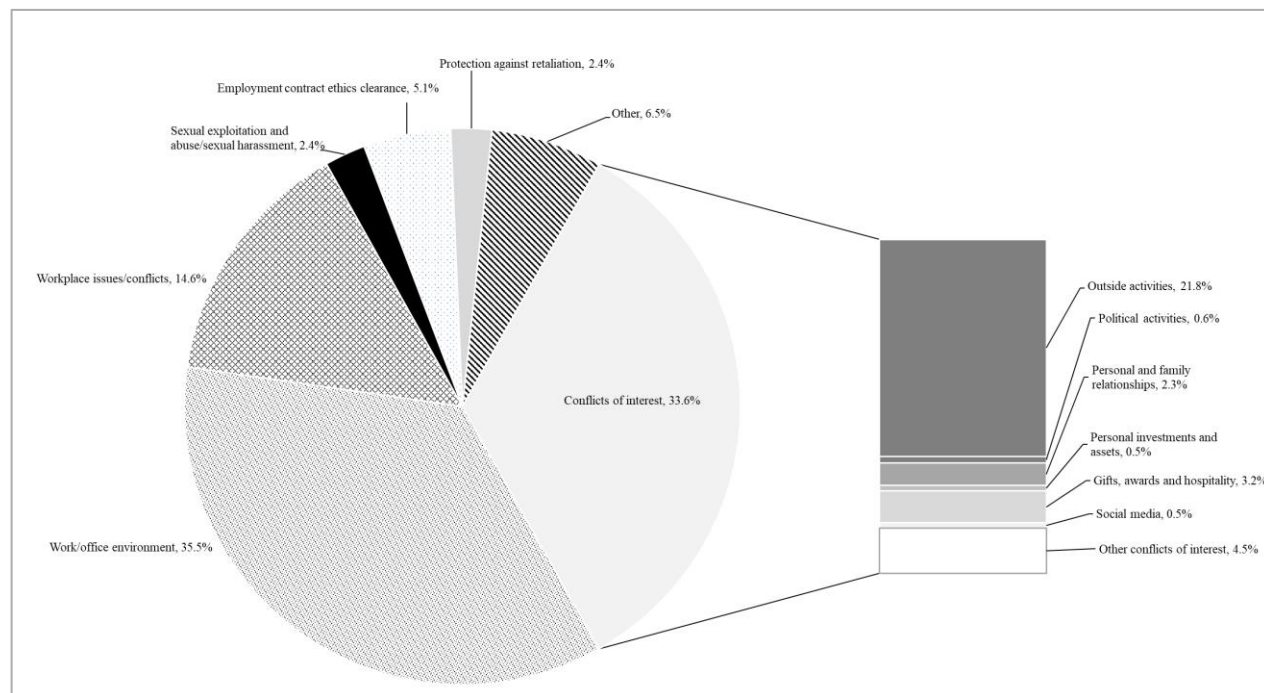
(b) *Seeking support in groups.* In 2024, the Ethics Office saw an increase in requests from groups – for example entire teams, or a group of colleagues in similar functions. This indicates an increasing role for the Office in supporting the resolution of systemic risks and conflicts beyond the individual level.

(c) *Shift towards earlier reporting.* In 2024, the Ethics Office saw a shift towards colleagues recognizing potential issues and reaching out for guidance early, which enables more effective risk management and allows for conflicts to be addressed before they escalate. This signals a growing sense of collective accountability among management and staff across offices.

(d) *Decline in anonymous requests.* Very few requests for advice received in 2024 were anonymous, reflecting a growing level of trust in the Ethics Office's independence and confidentiality, which in turn allows for more effective support because the Office can work directly with the person coming forward.

(e) *Increase in word-of-mouth referrals.* There is ample anecdotal evidence that staff who had positive experiences with the Ethics Office have encouraged their colleagues to similarly consult.

Figure II
Provision of confidential ethics advice by subcategory, 2024 (n=925)



50. Of the 925 matters on which the Ethics Office provided advice, queries about work/office environment made up the highest proportion at 35.5 per cent. These 328 matters, which represent a considerable increase from the 156 received in 2023, also involved consultations undertaken by the Director or other staff of the Office during country/field visits, or during regional management team meetings. The shift in the type of advice and guidance provided, along with the fact that the work/office environment represented the highest category in 2024, highlights the strategic effort to address ethical challenges at a systemic level. Rather than focusing solely on individual cases, this approach emphasizes supporting entire offices and divisions to cultivate a healthier workplace culture and reinforce ethical standards.

51. The category with the second highest proportion of queries was conflicts of interest at 33.6 per cent, with the majority related to outside activities such as teaching, family business ownership, external publications and board membership, followed by requests for advice on gifts, awards and hospitality and personal and family relationships. Remaining queries included questions related to personal investments and assets, political activity, social media, and others either outside the Office's mandate or not easily categorized.

52. Workplace issues/conflicts accounted for 14.6 per cent of requests, which included queries related to interpersonal conflict or unwelcome/inappropriate behaviour (e.g. potential bullying, harassment, abuse or discrimination, abuse of authority or reprisal) between colleagues and/or with supervisors.

V. Conflict of Interest and Financial Disclosure Programme

53. The Conflict of Interest and Financial Disclosure Programme is administered by the Ethics Office, and helps staff to understand, identify, avoid and/or manage actual and potential conflicts of interest. Participants in CIFDP are identified based on the criteria set by the UNICEF Executive Directive on Financial Disclosure and

Declaration of Interest Statement which takes into account seniority, influence or role in decision-making as well as the nature of roles. Therefore, senior leaders such as Directors or Representatives, or staff members having influence on or decision-making roles in procurement or investment are required to participate in the annual disclosure exercise. Heads of offices and divisions are tasked with the identification of participants based on guidance issued by the Ethics Office.

54. Participants in the annual disclosure exercise are required to disclose their personal interests as well as those of their spouses and dependent children. In addition, they are required to disclose their relationships that may have an impact on their role in UNICEF such as close family members associated with partners, vendors or contractors, or relevant outside activities.

55. A verification exercise, aimed at ensuring the accuracy of information submitted by filers, is conducted with a random selection of filers. The verification process requires filers to submit supporting documentation and is an integral part of the annual disclosure exercise. Additionally, DPC consults with the Ethics Office on the compliance of senior staff as part of the process for contract renewals and appointments for senior staff.

A. Transition to new electronic platform and IT system

56. Working in close collaboration with the UNICEF Information and Communication Technology Division (ICTD) and an external vendor, the Ethics Office completed the development of a new platform and IT system for CIFDP last year. This new system is reliable, with an industry-standard technology stack, modern look, better performance and conformity with accessibility standards. It is also more user-friendly and intuitive, and has additional features that allow for more efficiency, such as accommodating off-cycle filers. Moreover, it has features aimed at ensuring the security of information, in line with the previous recommendations from KPMG.

57. The system was launched in 2024 and the Office developed videos and tip sheets to help filers and heads of offices navigate the system. The Office also offered hands-on technical support to ensure a smooth transition to the new system, in close collaboration with ICTD colleagues.

B. Review and verification of Conflict of Interest and Financial Disclosure statements

58. The Ethics Office worked closely with heads of offices and divisions to identify relevant staff for participation, following the principle of focusing participation based on seniority and organizational risk as set out in the Directive. A total of 1,754 staff members (about 10 per cent of total staff) were selected for participation. Some offices and divisions wanted to include more staff in the selection as a way to mitigate risk. The Ethics Office, in line with previous recommendations from KPMG, provided guidance to focus participation in the programme based on seniority and organizational risk to ensure its effectiveness. The compliance rate for filers was 99.8 per cent, as there were four staff members who exited the organization during the filing period and did not provide the required information; the compliance rate of active staff was therefore 100 per cent. Consistent with previous years, 98 per cent of filers either had nothing to declare, had no conflict of interest or had already put mitigation measures in place to manage potential conflicts of interest. Only about 2 per cent of filers had potential or actual conflicts of interest, and, in each of these cases, guidance was issued by the Ethics Office to manage the risks. Conflicts of interest related to the employment or contractual relationship of spouses of filers with

UNICEF, association of filers or their close family members with UNICEF vendors or partners, and outside activities were among the common areas identified.

59. Due to the transition to the new electronic platform in 2024, the Office responded to 367 requests for support during the filing process. While this represents a significant increase from the 63 requests in 2023, this number is expected to decrease in coming years as staff get more familiar with the new platform and the formulation of questions in the disclosure form.

Table 2

Number of Conflict of Interest and Financial Disclosure Programme annual filers, 2018–2024

<i>Year</i>	<i>Number of UNICEF personnel required to file</i>	<i>Compliance rate (percentage)</i>
2018	2 160	99.9
2019	1 613	100.0
2020	1 626	100.0
2021	1 677	100.0
2022	1 630	100.0
2023	1 738	100.0
2024	1 754	99.8

60. A total of 108 filers (about 6 per cent) participated in the verification exercise. The Ethics Office increased the verification sample by about 2 per cent compared to 2023 to strengthen the accuracy of the disclosure statements filed. Participants were randomly selected by the electronic platform using a formula to ensure cross-representation of duty stations, job categories and grades. All filers selected for the verification exercise complied with the requirements and their disclosure statements were successfully verified based on the documents they submitted, confirming their accuracy.

61. The Ethics Office completed the full CIFDP cycle within eight months and, as in the past, managed the exercise in-house with the help of short-term consultants. This enabled UNICEF to keep costs low, compared to other United Nations agencies and multilateral organizations that outsource the work, while maintaining review standards.

VI. Protection against retaliation

62. Under the UNICEF Policy on Whistle-Blower Protection against Retaliation, the Ethics Office receives and reviews allegations of retaliation from UNICEF personnel who believe they have been subjected to or threatened with detrimental action for engaging in good faith in a “protected activity”, which includes reporting misconduct or cooperating in an investigation or other oversight activity or audit.

63. The Ethics Office conducts a preliminary review to determine whether a prima facie case of retaliation has been established, and if so, refers the matter to OIAI for investigation. The Office may recommend interim protection measures to safeguard the interests of the complainant during the process. Once OIAI completes the investigation and issues a report, the Ethics Office conducts an independent review and makes a final determination on whether retaliation has been established. If it determines that retaliation has occurred, the Office makes recommendations to the

Executive Director, which may include appropriate measures to amend the negative consequences suffered as a result of the retaliation.

64. There was an increase in the number of requests for advice on protection against retaliation-related matters, from 18 in 2023 to 22 in 2024. At the same time, there was a significant increase in the number of formal requests for protection against retaliation, from 5 in 2023 to 14 in 2024, 9 of which were from non-headquarters duty stations.

65. Of the 14 formal requests for review, the prima facie review of 8 cases has been completed, 2 are under review and 3 have been suspended. One of the requests was suspended based on the request of the complainant to pursue only one of the two complaints filed simultaneously with the Ethics Office. Two other formal requests were suspended in consultation with the complainants because they confirmed that they have not suffered any retaliatory action but wanted to have their concern on record. The Ethics Office has assured both complainants that they can provide an update to reactivate their cases should the situation change. The remaining case was closed and referred to OIAI because it was an allegation of misconduct unrelated to retaliation.

Prima facie review

66. The Ethics Office determined prima facie retaliation in three of the eight complaints for which review was completed in 2024, with no prima facie retaliation determined in the remaining five. The three cases with prima facie retaliation were referred to OIAI for investigation.

67. In two of the complaints with a determination of no prima facie retaliation, review was requested by the complainants from the Chairperson of EPUN in line with the Policy on Whistleblower Protection against Retaliation, and in coordination with Secretary-General's bulletins ([ST/SGB/2007/11](#) and [ST/SGB/2007/11/Amend.1](#)). The determination of the Ethics Office was upheld in one of the requests. The other request has been referred back to the Ethics Office and is under review because the complainant produced new information which required a reconsideration of the matter based on such information.

Independent review of Office of Internal Audit and Investigations reports

68. The Ethics Office has received investigation reports on two complaints with prima facie retaliation referred to OIAI for investigation (one in 2023 and another one in 2024). In one case, the Ethics Office made a recommendation to the Executive Director to determine that retaliation had occurred based on its independent review of the investigation report. The Office also made recommendations on measures to address the misconduct of retaliation and the consequences suffered by the complainant.

69. In the other case where the Ethics Office received an investigation report, a recommendation was made to the Executive Director to close the matter as retaliation was not substantiated based on the independent review of the investigation report. Investigation on the two other cases referred to OIAI in 2024 is ongoing.

Protective measures

70. Following the finding of prima facie case of retaliation, the Ethics Office recommended protective measures to the Executive Director in two of the three cases where it found prima facie cases of retaliation. The measures are aimed at protecting the interests of complainants from further harm pending the investigation of the matter by OIAI and final determination on the matter by the Executive Director.

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

71. In 2024, the Ethics Office continued active engagement as a member of EPUN, established pursuant to the Secretary-General's bulletin ([ST/SGB/2007/11](#)) to promote collaboration and harmonized standards across the United Nations system. The Office participated in monthly meetings of EPUN throughout the year, exchanging best practices, consulting on ethics matters with system-wide implications, reviewing appeals on retaliation cases and exploring communication activities. The Office provided comments to an EPUN working group on issues related to outside activities and accepting gifts.

72. Based upon a request from the Executive Board for the initial views of the independent offices (decision 2024/15) on the JIU report and recommendations on the review of governance and oversight of the Executive Boards of the United Nations Development Programme (UNDP), United Nations Population Fund (UNFPA), United Nations Office for Project Services (UNOPS), UNICEF and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) ([JIU/REP/2023/7](#)), the Ethics Office collaborated with other EPUN members (UNDP, UNFPA, UNOPS and UN-Women) in producing a separate section in the information note on the Ethics functions to the Executive Board. This section noted issues specific to the function, including the importance of their independent status and alignment on standards of independence contained in an earlier JIU report on ethics ([JIU/REP/2021/5](#)). The Office also collaborated with the other independent offices in UNICEF (i.e. OIAI and the Evaluation Office) on the production of the information note to the Executive Board.

73. The Office was also involved in various activities of ENMO, consisting of over 40 organizations, through sharing of information and practices, collaboration and awareness-raising. During the annual ENMO meeting hosted by the World Health Organization, the Ethics Office together with UNDP, the World Food Programme, the United Nations Educational, Scientific and Cultural Organization and the Islamic Development Bank presented on the topic of "How to bring about culture change through ethics programmes (and measuring impact)".

VIII. Observations and recommendations

74. In 2024, the Ethics Office continued to meet and, in many areas, exceeded its objectives for the year. The significant year-on-year increases in total services requested and provided over the past several years, as well as the diversification of services, indicates continued trust and confidence in the Office and the team. This has enabled the Office to successfully shift its approach to deliver impact not only at the individual staff level, but to also broaden the impact to entire teams, groups, offices and the overall organizational culture at UNICEF.

75. Going forward, the Ethics Office will seek to complement the broad effort by UNICEF to strengthen "people management" for managers and leaders with a continued focus on ethical leadership. The Office will proactively support supervisors to navigate and resolve workplace conflicts, provide honest and timely feedback and nurture psychologically safe environments. In 2025, the Office will maintain emphasis on the theme of "From safe spaces to brave spaces" introduced during Ethics Month, by continuing to support work around challenging topics including preventing and addressing sexual harassment and protection against retaliation across UNICEF. The Office will also continue to challenge and support leaders to role model courage, honesty, integrity, accountability and transparency, by emphasizing fairness in their teams, practising deep listening and exercising critical self-reflection.

76. Given the unavoidable periodic management transitions and constant shifts in operational and programmatic needs, the Ethics Office recommends, as noted by the Board, that management continue to explore options in ensuring that the Ethics Office is adequately funded to sustain its current achievements and safeguard its independence and effectiveness for the long term.

IX. Conclusion

77. Through its robust and diverse portfolio of services, the Ethics Office has been able to detect ethical risks early and mitigate them effectively at multiple levels. The Ethics Office is committed not only to continuing to serve, but also to learning, innovating and adapting to the needs of the organization, so that UNICEF retains its stature and reputation as the partner of preference for our stakeholders and employer of choice for our staff.

X. Draft decision

The Executive Board

Takes note of the report of the Ethics Office of UNICEF for 2024 ([E/ICEF/2025/21](#)) and its management response ([E/ICEF/2025/22](#)).
