

**Eighty-ninth meeting of the Standing Committee**  
**13-15 March 2024**

**Oral update on the work of the Inspector General's Office**

**Introduction** – Throughout 2023, the Inspector General's Office remained committed to fulfilling its mandate, in line with the UNHCR policy on independent oversight and the internal administrative instruction on conducting investigations. This entailed coordinating and ensuring the coherence of independent oversight activities; conducting independent investigations; providing assurance, strategic and lessons learned analyses; and identifying strategic risks areas to UNHCR.

**Strategy of the Inspector General's Office 2021-2026** – The Inspector General's Office was led by its strategy to ensure a strong, independent oversight system and improve the efficiency and effectiveness of UNHCR. The strategy focused on six outcomes: to define the scope and interlinkages of the remit of investigations; enhancing the delivery of investigations work; ensuring effective learning and risk prevention from investigations activities; gathering independent oversight data; examining the data; and ensuring effective learning and risk prevention from oversight analyses. The Inspector General's Office implemented various actions to achieve these outcomes, such as enhancing its processes, tools and capacity; coordinating with internal and external oversight providers; issuing management implication and risk reports; and providing policy advice and training to UNHCR staff and partners.

**Strategic oversight** – The Strategic Oversight service in the Inspector General's Office is responsible for gathering, analysing and providing strategic advice on independent oversight data and activities, with a focus on assurance. It coordinated and reviewed the work of internal and external oversight assurance providers, such as the United Nations Office of Internal Oversight Services, the United Nations Joint Inspection Unit, the United Nations Board of Auditors and the Evaluation Office of UNHCR, while maintaining online dashboards for oversight planning and the tracking of recommendations. Coordination and communication among these oversight entities and with relevant stakeholders were also facilitated. Strategic Oversight conducted a comprehensive review of prevalent oversight findings and their root causes; mapped assurance coverage; engaged with policy reviews and risk assessments; and delivered strategic advice to executive management on various topics. It provided the secretariat to the Independent Audit and Oversight Committee and was the focal point for the United Nations Joint Inspection Unit. It facilitated coordination and communication among oversight entities and stakeholders.

**Investigations** – Within the Inspector General's Office, the Investigations Service handles complaints of misconduct involving UNHCR personnel, partners and other parties with whom UNHCR has a contractual link; conducts investigations; and issues Management Implication Reports to identify and mitigate risks. The Investigations Service received a record number of complaints of misconduct in 2023, in large part related to financial fraud and sexual misconduct. The Inspector General's Office stepped up its work on financial fraud, responding to 339 complaints related to financial fraud in 2023, mostly from the Middle East and North Africa, the East and Horn of Africa and the Great Lakes region, and Asia and the Pacific. The Investigations Service opened 53 investigations and finalized 41 investigations on financial fraud, with a substantiation rate of 49 per cent. The Service also worked on addressing the issue of duplicate requests on behalf of partners for payment from UNHCR and other funding entities. Investigations were opened based on a systematic intake assessment and risk analysis.

**Investigations data** – In 2023, the Inspector General's Office registered an unprecedented total of 2,192 complaints of misconduct, from a total of 2,750 complaints received. This marked an increase of 29 per cent in registered complaints compared to 1,702 in 2022. Within six years, the number of registered complaints of misconduct has increased by 85 per cent, from 1,186 in 2018. The Inspector General's Office expects further increases in 2024. A total of 2,030 complaints were assessed in 2023. Of these complaints, 49 per cent were closed; 42 per cent were outside the remit of the Inspector General's Office and were referred to internal or external parties to be addressed; and 9 per cent were investigated directly by the Inspector General's Office. A record 176 investigations were opened by the Inspector General's Office in 2023.

There were 256 complaints of sexual exploitation and abuse received in 2023, with identified or identifiable victims, compared to 178 in 2022, and 80 per cent of the complaints implicated partner personnel, compared to 83 per cent in 2022. These complaints led to 29 investigations, compared to 19 investigations in 2022. There was an overall increase in reported assistance provided to victims of sexual exploitation and abuse, with 92 per cent of cases indicating support being provided. This suggests enhanced awareness of a victim-centered-approach. The Inspector General's Office received 65 complaints of sexual harassment with identified or identifiable victims, compared to 55 complaints in 2022. An estimated 30 per cent of these complaints implicated partner staff, compared to 45 per cent in 2022. In 2023, a total of 167 investigations were finalized, of which 45 per cent were substantiated. Substantiation rates for investigations into sexual exploitation and abuse, and sexual harassment stood at 17 per cent and 50 per cent, respectively.

**System enhancement** – The Investigation Service advanced awareness and accountability on integrity issues by facilitating comprehensive training sessions for UNHCR operations and partners. A training session was organized for over 30 investigators from nine United Nations entities, to establish common standards, the first such event. The Investigation Service also delivered training sessions on investigations on sexual misconduct and fraud prevention in Arabic, French, English and Ukrainian for UNHCR operations and partners in various regions. The Service also provided briefings to States and donors on integrity matters.

**Resources** – The Inspector General's Office has taken a range of steps to improve its efficiency and effectiveness in handling the increasing numbers of complaints it receives. These steps include streamlining its intake process, improving its remote digital forensics capacity and exploring the use of artificial intelligence. This work will continue into 2024. Despite the increased volume of integrity work, the Inspector General's Office did not request any additional resources in 2023 and continued to deliver and reprioritize planned initiatives accordingly. UNHCR reiterated its commitment to support fraud response by ensuring that resources for this area were largely secured.

**Conclusion** – The demands on UNHCR and its independent oversight system, both in terms of integrity and assurance, increased significantly in 2023. The Inspector General's Office was instrumental in ensuring that a comprehensive system approach to both integrity and assurance was adopted. The third line functions worked well and, increasingly so, with UNHCR first- and second-line management.