



United Nations

# Leadership Dialogue 2016

*Fraud awareness and prevention:  
How do I fit in?*

Leader's Guide  
and Programme Materials



## **Welcome to the United Nations Leadership Dialogue**

Thank you for participating in the 2016 United Nations Leadership Dialogue. This programme began in 2013 with conversations about our Oath of Office and what it means to be an international civil servant. In 2014, the programme led to productive discussions on respect and tolerance in the workplace. Last year's topic, "Fulfilling our Mission: Taking Individual Responsibility," was a timely and important theme that was well received throughout the Organization.

In 2016, the Dialogue will focus on the role of each and every staff member in fraud awareness and prevention. The Secretariat is launching an "Anti-Fraud and Anti-Corruption Framework", whose purpose is to help embed a culture of integrity and honesty within our Organization by providing guidance and information on how the Secretariat acts to prevent, detect, deter, respond to and report on fraud and corruption.

This year's Leadership Dialogue topic asks you to think about these serious ethical challenges and the role you can play in helping to protect the Organization. You will look at what to do, where to get assistance and how the consequences of your decisions are critical to our collective success.

All management and staff in the United Nations Secretariat have a responsibility to contribute to building a culture of integrity and honesty  
One powerful way to strengthen understanding and commitment is to have regular and open discussions. I strongly urge all United Nations Secretariat staff to participate in the 2016 Leadership Dialogue, and help us keep ethics and our core values at the forefront of our work as we serve "we the peoples".

**BAN Ki-moon**  
Secretary-General

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## Getting Started

Welcome to the 2016 Leadership Dialogue.

We chose this year's Leadership Dialogue topic *Fraud awareness and prevention: How do I fit in?* based on the importance of openly discussing issues surrounding “fraudulent acts,” which in the United Nations Secretariat include both fraud and corruption. Our ability to recognize fraudulent acts and understand their devastating consequences and, more importantly, our willingness to play a part in addressing this scourge, is critical to the United Nation's success.

We would like also to use this opportunity to entice every staff member –and other United Nations personnel- to get familiar with the *Anti-Fraud and Anti-Corruption Framework for the United Nations Secretariat* that was recently issued. The purpose of this Framework is to promote the embedding of a culture of integrity and honesty within the Organization, by providing guidance and information to staff members and other United Nations' Secretariat personnel on how the Organization acts to prevent, detect, deter, respond to and report on fraud and corruption.

Recognising fraud and corruption, and understanding their destructive consequences, means:

- Educating ourselves as to what fraud is and how to recognize it;
- Appreciating how fraud negatively affects the Organization's achievement of its mandate and the corrosive effects on staff morale and effectiveness;
- Understanding the internal systems the Organization has in place, and
- Grasping how the Organization is addressing this issue and what measures are in place to encourage an appropriate response from staff.

Recognising fraud and corruption is only the first part in combatting fraudulent acts. The critical aspect is playing our part in preventing, detecting, deterring, responding to and reporting fraudulent acts and minimizing the risks of it occurring. This means that each of us assumes responsibility for decisions and actions in our daily functions, including reporting.

The Organization needs us to be ready to discuss this topic openly and seek advice when in doubt. It needs us to discharge our tasks in an ethical and professional manner and be able to recognize fraudulent acts when we come across them. Importantly, the Organization needs us to have the courage to report fraudulent acts when we see them. Without us playing our part, the Organization would not be able to achieve its mandate of serving the peoples of the world.

We hope that this dialogue will help you and your staff discuss how to recognize fraud and its devastating effects and identify our part in its prevention, detection, deterrence, response and reporting.

This Guide provides you with everything you need to lead a dialogue with your staff. In consideration of your time and schedule, this Guide provides step-by-step instructions and specific materials for you to use. Your team members will expect you to use the same materials that are used throughout the Organization. You should also refer to the *Anti-Fraud and Anti-Corruption Framework for the United Nations Secretariat* as it addresses many of the topics in this Guide.

If you require support for this session, or wish to supplement these materials, please contact the Ethics Office at [ethicsoffice@un.org](mailto:ethicsoffice@un.org) for guidance.

A feedback form is included as Appendix C. Once your session has concluded, please fill it out and send it to your Executive or Administrative Office which will forward it to the Ethics Office. Your feedback will help us improve future Leadership Dialogue materials and select new topics. In addition, substantive feedback from staff regarding measures that could be put in place to minimise the risks for fraud and corruption is important. Please record staff suggestions and feedback in the form provided in Appendix D, and hand this to the Ethics Office.

Finally, it is important to note that as managers, you have a special obligation to promote a culture of ethics in the Organization through leading by example. To help mitigate risks of fraudulent acts, you are required to be familiar with the internal control system the United Nations Secretariat has in place to provide assurance regarding the achievement of organizational objectives with adequate resource utilization. This system also assists the Organization in preventing and detecting fraudulent acts and assists you in mitigating the exposure to different types of fraudulent acts that might occur within your area of responsibility.

As a leader in this Organization, your staff and other stakeholders observe your words and actions, and they model what you do. The more you make this dialogue relevant, the more it will build understanding of how taking individual responsibility contributes to the achievement of our mission.

Thank you,

Director,  
United Nations Ethics Office

## How the Leadership Dialogues Will Work Throughout the United Nations

The discussion you are about to lead with your group is one of hundreds that will take place throughout the United Nations Secretariat. Here is the order in which it will work:

1. The Secretary-General will launch this year's dialogue.
2. Under-Secretaries-General will host dialogue sessions with their own direct reports.
3. Assistant-Secretaries-General will host dialogue sessions with their direct reports.
4. Directors and Chiefs will host dialogue sessions with their direct reports.
5. P-5 and P-4 level staff members who manage teams will host dialogue sessions with their direct reports, if their direct reports were not already included in the Director/Chief led discussions. And so on.
6. The goal is that all international and national UN staff globally will be part of a Leadership Dialogue session every year.

By the time you lead your own session, you should have already completed the session with your own manager. This way, you will have a sense of how the dialogue works, and you will have had an opportunity to think through the activities, topics of discussion and questions that may arise. **Please note that all managers are expected to complete their sessions by 31 December 2016.** Thus, if you have managers who report to you, schedule your session as soon as possible after your supervisor has completed his or her session with you, to ensure all managers in your department or mission complete their sessions on time.

All heads of department or office will be asked to certify to the Secretary-General that all managers in their departments or office have completed their dialogue sessions by 15 February 2017.

## Planning your Leadership Dialogue session

In practical terms, knowing 'where I fit in' in preventing, detecting, deterring, responding to and reporting fraud means being able to recognize fraud and knowing what to do when we see fraud. It also means understanding the negative impacts of fraud and appreciating the importance of playing our part – you are not alone in this fight. This dialogue will help you address these challenges.

The three main objectives of this dialogue include:

- (1) Openly discuss fraud and corruption within the United Nations system;
- (2) Familiarise staff at all levels with the *Anti-Fraud and Anti-Corruption Framework for the United Nations Secretariat*.

- (3) Obtain an understanding of what fraud and corruption are, appreciating how they negatively impact the Organization and being able to recognize them;
- (4) Appreciate our role in fraud prevention, detection, deterrence, response and reporting, knowing what to do and where to get assistance when we see fraud.

The materials in this Guide are designed to be used in a single session with a group of 10 to 25 staff members. If you have more than 25 staff members, we recommend conducting two or more separate sessions. The programme is designed to take about one and a half hour, but you are free to use more time as you deem necessary.

We recommend you conduct the dialogue session during a face-to-face meeting, unless this is not practical. Issues of fraud and corruption can be intimidating to discuss, and a more personal setting will help you and your staff feel at ease.

## Your role in the session

The leadership dialogue is designed to allow staff members to discuss the role of individuals in the United Nations Secretariat in preventing, detecting, deterring, responding to and reporting fraud. You are the facilitator of the discussion. You will guide discussions, ask questions, and engage participants. Staff members often leave a dialogue session remembering points that they and their co-workers made much more vividly than those made by you. Remember that your role is not to lecture, but to guide the learning experience in a way that allows your team to arrive at important understandings on their own.

Discussions like these often instigate further conversations afterwards. This is a good development. Indeed, be prepared for one or more of your staff members to approach you to ask questions or report concerns. This is a difficult and sensitive topic; what is important is that we have open discussions, not that you have all the answers.

## Pre-session checklist

To ensure that all staff complete the dialogue sessions by 31 December 2016, you should plan to lead the session no more than a few weeks after your supervisor has completed his or her session with you.

Date	Task
<b>1-2 weeks ahead</b>	<ul style="list-style-type: none"> <li>• Read this guide and review the four mandatory discussion topics and decide whether to select the optional discussion topic for your team. You will also need to prepare an example from your experience to discuss in the session</li> </ul>

	<ul style="list-style-type: none"> <li>• Read the <i>Anti-Fraud and Anti-Corruption Framework for the United Nations Secretariat</i> (attached)</li> <li>• Invite your staff to the session, noting that attendance is mandatory</li> <li>• Reserve the room/location and equipment</li> <li>• Consult your supervisor or the Ethics Office if you have questions about the materials or the session</li> <li>• Send your staff copies of the <i>Participant's Guide and Preparatory Materials</i></li> </ul>
<b>1-3 days ahead</b>	<ul style="list-style-type: none"> <li>• Send a reminder to staff about the date and time for the session</li> <li>• Print materials you will hand out (sufficient copies of the selected case studies for everyone)</li> <li>• Confirm availability of the room</li> </ul>
<b>Dialogue Day</b>	<ul style="list-style-type: none"> <li>• Conduct the dialogue session with your staff</li> <li>• Report the completion of your session to your Executive Office</li> <li>• Send feedback to your Executive Office or Administrative Office which will forward it to the Ethics Office</li> </ul>

## Session plan

You should lead the session as follows:

Section	Activities	Materials	Time
<b>1. Introduction</b>	<ul style="list-style-type: none"> <li>• Staff members sign in</li> <li>• Explain why the United Nations is conducting this dialogue</li> <li>• Review the session agenda</li> </ul>	<ul style="list-style-type: none"> <li>• Participant sign-in sheet</li> <li>• Opening Remarks</li> </ul>	10 minutes
<b>2. Opening Activity</b>	<ul style="list-style-type: none"> <li>• Share a situation which you encountered where you had to make difficult choices</li> <li>• Discuss with the group a similar situation and the optional discussion topics available to them</li> </ul>	<ul style="list-style-type: none"> <li>• Highlights of personal story</li> </ul>	20 minutes
<b>3. Discussion topics</b>	<ul style="list-style-type: none"> <li>• Select the optional discussion topic, if desired</li> <li>• Discuss the four mandatory and one optional discussion topic, if selected, using the prompts provided</li> </ul>	<ul style="list-style-type: none"> <li>• Discussion topics – four mandatory and one optional, if selected</li> </ul>	45 minutes
<b>4. Conclusion</b>	<ul style="list-style-type: none"> <li>• Make closing comments and</li> </ul>	<ul style="list-style-type: none"> <li>• Closing remarks</li> </ul>	15

- |                             |                           |
|-----------------------------|---------------------------|
| ask for last questions      | • Collect sign-in minutes |
| • Thank staff for attending | sheet (see Appendix)      |

## Post-session checklist

Once the session is complete, please do the following:

- Managers - Collect and send the completed sign-in sheet (Appendix A), evaluation form and feedback form (Appendix C) to your Executive Office or other designated recipient. Complete the record of feedback from staff discussions (Appendix D) and send it to the Ethics Office.
- Executive Officers and Administrative Officers - Once you have collected all sign-in sheets and evaluation forms for your department or office, send a copy of the evaluation forms and the roll up form provided in Appendix C and E, respectively to the Ethics Office. You do not have to submit the sign-in sheets (Appendix A) to the Ethics Office; they are for your own records. Instead, a total participant count at the conclusion of all of your department's sessions (Appendix F) should be sent to the Ethics Office.

# Leadership Dialogue Materials

## INTRODUCTION

- As staff members arrive, ask them to sign in using the form provided.
- At the scheduled time for the session to begin, welcome your staff, and thank them for attending.
- Explain the purpose of the session by reading or summarizing this opening script:

Welcome to the 2016 Leadership Dialogue session. For this year's topic, we will consider our individual roles in preventing, detecting, deterring, responding to and reporting fraud and corruption. You play a critical part in the Organization-wide efforts to combat this scourge - your role enables the Organization to fulfil its mandate in serving the peoples of the world. Today, we will discuss the challenges that you face in playing your role.

Rooted in the United Nations Charter is the paramount consideration of securing the highest standards of integrity -- that is honesty, truthfulness, impartiality and incorruptibility -- as well as efficiency and competence when hiring staff and deciding the conditions of service. The promotion and maintenance of a culture of integrity and honesty are basic requirements for combatting fraud and corruption and are primary responsibilities of management and staff in the Organization.

They are such important aspects because any act of fraud and corruption in United Nations activities depletes funds, assets and other resources necessary to fulfil the Organization's mandate which is to save succeeding generations from the scourge of war and to enable every man, woman and child to live in dignity and freedom. Fraudulent and corrupt practices divert precious and scarce resources from promoting peace and security, sustainable development and the respect for human rights. They seriously damage the Organization's reputation and diminish donors' trust in its ability to deliver results. They also affect staff's effectiveness, motivation and morale and impact the Organization's ability to attract and retain a talented workforce.

At the United Nations, we work in a very complex environment where decisions are made daily, often under difficult circumstances. Being accountable and taking individual responsibility as a United Nations staff member are about making choices and decisions that achieve results in the best interests of the Organization.

To help you to discharge your responsibilities in preventing, detecting, deterring, responding to and reporting fraud and corruption, the Organization has developed the *Anti-Fraud and Anti-Corruption Framework for the United Nations Secretariat* to guide and inform you of how the Secretariat acts to prevent, detect, deter and respond to fraud and corruption. Importantly it highlights the roles and responsibilities of staff at every level.

The Framework addresses the following:

- Definitions and examples of fraud and corruption;
- The roles of all involved within the Organization;
- Fraud prevention measures put in place such as standards of conduct, protection against retaliation for reporting misconduct, risk management, internal control system, fraud awareness programme, prevention of conflicts of interest;
- Reporting Fraud – staff responsibility and how to report allegations of fraud;
- Investigations – process and resulting actions;
- Third parties, including non-state donors, vendors and implementing partners – responsibilities regarding fraud detection and prevention;
- Reporting to Member States – Secretary General reporting fraud cases to the General Assembly.

For United Nations staff members, the challenge is to:

- a) develop a clear understanding of what fraud and corruption look like in the United Nations system and how to recognize them,
- b) know what to do and where to get assistance, and
- c) take personal responsibility to report fraud and corruption when they see it.

The Secretary-General has asked us to engage in a formal discussion about important ethical issues like this, once per year. So, please participate and ask questions. If you don't feel comfortable talking in front of others, speak to me after this session. If you do not feel comfortable speaking to me, speak with someone else, such as our Executive Officer (or Administrative Officer), Office of Human Resources Management, or the Ethics Office.

The Ethics Office has also published a guide called the *Roadmap* to steer you to the right office when you have an issue. Feel free to consult their website for a copy. You must also review the *Anti-Fraud and Anti-Corruption Framework for the United Nations Secretariat* to familiarise yourself with the topics that we will discuss today.

Our colleagues at the Ethics Office have developed materials to guide our discussion. My supervisor has conducted a similar session with me, so I am familiar with the materials. I think you will find them interesting. So let's get started.

Assure your staff that this session is to help them to recognise fraud or corruption and to know what to do about them. They should not be concerned that the discussion is related to any specific allegation or investigation in the Organization.

### ➡ Explain the plan for the session

Here is an overview of our session today:

- We will have an initial discussion about this topic using a personal example as a starting point.

- Then we will discuss the four mandatory topics and perhaps select an optional topic in which we will discuss fraud and corruption and how taking individual responsibility is so important to our collective success as an Organization.
- Finally, we will conclude with a summary of today's discussions.

## OPENING ACTIVITY

This part of the dialogue discussion consists of 5 steps:

1. Recount an incident from your experience about a situation you found yourself in where either
  - a) you were not sure whether what you had done or were about to do could be considered wrong, or
  - b) you had suspicions about someone else who could be doing something wrong.

Address the following questions:

- What made the situation difficult?
  - What did you decide to do?
  - What factors did you consider?
  - What were the consequences of your actions?
  - Would you have done anything different in hindsight?
2. Ask your staff to suggest what they would do if they found themselves in similar circumstances.
    - Do they see any other factors that should be considered before taking action?
    - What guidance does the Organization provide to help them in such situations?
    - Are they satisfied with the options that they have and if not, why not?
    - Do they see any other potential consequences, both negative and positive?
  3. Ask if anyone can think of other similar situations that could be encountered in the department or the United Nations system. (Staff members might be uncomfortable to give specific examples, so explain that the situation they share could be general or hypothetical.)
  4. Based on this scenario, ask the group the following questions to facilitate a discussion:
    - What makes the situation difficult?
    - What should be the appropriate action?
    - What factors should be considered?
    - What could be the possible outcomes?
    - What did taking the action achieve?

5. Make these key points as you conclude this first part of your dialogue session:
  - Fraud and corruption does occur within the United Nations system, as in other large organizations;
  - Fraud and corruption corrodes the Organization's ability to fulfil its mandate and negatively impacts its staff;
  - The Organization has implemented measures and is taking steps to address this problem but cannot do it without staff's participation;
  - Every staff member has a vital role to play in preventing, detecting, deterring, responding to and reporting fraud and corruption;
  - Every staff member should be able to recognise fraud and corruption;
  - Every staff member is expected to report fraud and corruption when they see them.

➤ **After participants have had a chance to discuss these questions and points, it is time to move on to the next phase of the dialogue:**

Now we will discuss some topics where we are challenged to look at what fraud and corruption look like in the United Nations, our personal responsibilities in preventing, detecting, deterring, responding to and reporting fraud and corruption, and what the Organization has done and is doing about this problem.

## **TOPICS OF DISCUSSION**

There are four mandatory topics that should be discussed. In addition, you are encouraged to select the optional topic for discussion. We suggest the following approach:

- Start by discussing the four mandatory topics.
- You should lead the conversation.
- Solicit advice and opinions from participants.
- Be aware that some participants will be more comfortable than others when speaking in front of the group.
- You should encourage the quieter members to participate by asking them to offer their views on the case being discussed.
- When you finish discussing the mandatory topics, present the optional topic for group discussion, if selected.

Each topic of discussion is designed so that it can be discussed within 15 - 20 minutes. You may choose to spend more time. And if you do not finish all the material by the time your session must close, this is not a problem. The point is to have a meaningful dialogue with your staff, not to cover all of the material in detail and find the right answers. Indeed, while

talking points are provided, there are no “perfect” answers to these topics. These are not easy issues for most people.

The table below provides a brief synopsis of each of the discussion topics.

No	Topic	Key Issue	Mandatory
1	Fraud awareness	The elements of fraud and corruption	√
2	Measures in place	Measures the United Nations has put in place and their adequacy	√
3	Reporting Fraud	Knowing what to do, where to get assistance, consequences of actions and protection from retaliation	√
4	Internal Controls	Applying internal controls to an everyday situation	√
5	Specific risks to the department	How discharging day to day functions well prevents and detects fraud	X

## Instructions

Apart from the four mandatory discussion topics, decide whether to select the optional discussion topic well in advance of the session. You should have several printed copies of the discussion topics and questions available to hand out, as required. Follow the steps below:

1. **Introduce the discussion topic:** Each topic includes a small introduction you can read or paraphrase to the group. The discussion topic should be projected or posted on the wall, or passed out to staff members.
2. **Read:** Read the discussion topic aloud to staff, or have someone read it aloud. For discussion topics 1, 3 and 4, hand out the case studies in Appendix B.
3. **Ask questions:** Each discussion topic has several questions. Ask a question, and allow staff to discuss it fully before moving on to the next one. You should ask these questions in order, as they are designed to guide the discussion. However, you are not required to ask every question.
4. **Wait:** Give staff members time to consider each question and potential answers. It can take several seconds for a person to hear a question and formulate an answer. Ask for volunteers to offer their thoughts.
5. **Conclude:** Once you have discussed each of the questions, conclude by reviewing the key discussion points provided. If people are still actively discussing, say, “Let’s hear one more comment before we close out this case.” After concluding all the discussion topics, you should remind the staff members that they are expected to be familiar with the *Anti-Fraud and Anti-Corruption Framework for the United Nations Secretariat* (attached at Appendix E and which should be distributed to participants one to two weeks in advance of the Leadership Dialogue).
6. **Feedback:** For discussion topic *No 5. Specific risks to the department*, feedback is required from the group. The key points should be documented and provided as feedback to the Ethics Office, using the forms provided in Appendix D.

## *Discussion Topic 1 – Fraud Awareness (Mandatory topic)*

### ➔ Read or paraphrase this introduction to the discussion topic

Fraud and corruption occur in all organizations all over the world and in all sectors – public, private and non-governmental or not-for-profit organizations.

### ➔ Handout quick quiz

**Ask participants to consider a list of the following scenarios and decide whether they involve fraud or corruption.**

Give each person a handout list or project the list on a screen so they can write down the answers *Yes / No / Maybe* on their own paper. This exercise is to be done individually without consultation or discussion and take only 5 minutes.

### *Q: Does this constitute a “fraudulent act?”*

1. Staff misrepresenting, forging, or falsifying certification in order to receive an official claim or benefit, (such as dependency allowance, rental subsidy, education grant, tax reimbursement or travel cost claims);
2. Staff not disclosing an interest or relationship with a third party who might benefit from a decision in which the staff member takes part, e.g. in recruitment and procurement actions;
3. While being on an interview panel, staff being unfairly biased towards a particular applicant in exchange for some benefit from the applicant;
4. Staff assisting an applicant to secure United Nations employment in exchange for money or favours;
5. Staff soliciting money from individual contractors in exchange for United Nations contracts;
6. Applicant knowingly making false statement in his/her Personal History Profile regarding a qualification which was not obtained;
7. Implementing partners diverting United Nations funds by faking receipts of expenditures;
8. An operations manager forging quotations from three suppliers to give the appearance of competition to ensure that the project meets the deadline;
9. A travel assistant receiving free airline tickets from a vendor (travel agency);
10. The office manager in charge of petty cash borrows money from petty cash to pay for medicine for her sick child but returns the money after a few days;
11. A manager approves an invoice from a company in which his cousin is the director.

**Ask participants to put their answers aside while you examine the definitions of fraud and corruption used by the United Nations in the Framework.**

Fraud and Corruption are precisely defined in the United Nations system because serious consequences can result if someone is found to have acted fraudulently or corruptly. Behaviour that is fraudulent or corrupt must involve the essential elements underlined in these definitions:

**Fraud:** Any act or omission whereby an individual knowingly misrepresents or conceals a material fact in order to obtain an undue benefit for oneself or a third party, or to cause another to act to his or her detriment. The elements of fraud are:

- i) An individual knowingly misrepresents or conceals or omits to tell a fact
- ii) in order to either:
  - obtain an undue benefit or advantage for himself/herself or a third party
  - or*
  - cause another person to act to his/her detriment

**Corruption:** Any act of omission that misuses official authority, or seeks to influence the misuse of official authority, in order to obtain an undue benefit for oneself or a third party. The elements of corruption are:

- i) An individual seeks to
  - misuse official authority
  - or*
  - seeks to influence the misuse of official authority
- ii) in order to obtain an undue benefit for himself/herself or a third party

Point out to the group that fraud and corruption are precisely defined concepts and not just a matter of what seems right or wrong.

➔ **Discussion**

After you have presented the definitions, apply the definitions to the list of actions in the handout. Ask your staff to look again at their answers and consider whether the elements of fraud or corruption are present in the scenarios. In discussion try to reach a consensus among the group about whether each scenario either:

1. Involves elements of fraud – list the elements of fraud present in the scenario  
**A:** Scenarios 1, 6-8 are fraudulent as the staff member misrepresents the facts.
2. Involves elements of corruption – list the elements of corruption present in the scenario  
**A:** Scenarios 3-5 and 10 are corrupt because the staff member uses his/her position to obtain an undue benefit

3. Is unclear and needs more information – identify what additional information is needed

**A:** More information is needed for scenarios 2, 9 and 11 to be able to decide

Scenario 2: Did the staff member take any action or make decisions that unduly favoured the third party e.g. disclose confidential information to the third party to strengthen his/her application/bid or select the third party's application/bid without justification?

Scenario 9: What did the travel assistant do to get the free tickets, e.g. did he or she act contrary to United Nations policies?

Scenario 11: Was the manager involved in the procurement; did the manager declare this conflict of interest? Is the invoice legitimate and for goods/services that were actually delivered in good order? Was the selection of the supplier in accordance with United Nations policies and procedures?

***Q. What can you do if you do not have enough information to know if there has been fraud or corruption?***

**A.** It is not up to individual members of staff to seek out evidence of fraud or corruption, but simply to be able to recognise and report it if they see it.

Managers must ensure that their staff know where to get more advice about recognising and reporting possible fraud or corruption. These responsibilities are discussed in the next Discussion Topic.

**After allowing participants a chance to discuss the major issues, summarize the points they made and make sure to address the following key points:**

- Each of us may face situations where we are required to decide whether a behaviour is potentially fraudulent but where the facts are complex and information is incomplete. It is important that all staff members know what constitutes fraud by actively participating in fraud awareness programmes<sup>1</sup>, referring to the relevant resources on ethical behaviour, anti-fraud and anti-corruption<sup>2</sup> and contacting the Ethics Office or OIOS for advice.
- Managers have an added responsibility to be familiar with the types of fraud that might occur within their area of responsibility, in the particular environment in which they are operating and to be alert for any red flags that might indicate irregularity.
- When faced with a difficult situation and you are unsure of what to do, speaking up and asking for advice is an important first step. Advice can be found by speaking with your supervisor or Executive Officer (or Administrative Officer) or by contacting the Ethics Office<sup>3</sup> or OIOS<sup>4</sup>.

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<sup>1</sup> Such as this Leadership dialogue session and the Ethics website and on-line course

<sup>2</sup> Including the Framework, the OIOS website and publications, the Organization's administrative instructions and the Secretary-General's bulletins

<sup>3</sup> Ethics office email: [ethicsoffice@un.org](mailto:ethicsoffice@un.org)

<sup>4</sup> OIOS hotline at <https://oios.un.org/page?slug=reporting-wrongdoing>

## *Discussion topic 2 – Measures in place (Mandatory topic)*

### ➔ Read or paraphrase this introduction to the discussion topic

This discussion topic is about what the UN has done to address the risks of fraud and corruption. Importantly, it is an opportunity for all staff members to discuss the comprehensive fraud prevention measures established by the Organization to prevent cases of fraudulent acts, as listed and described in section V of the Framework.

### ➔ Discussion

Lead the discussion by asking the following questions. After asking the questions, give staff a few moments to think about them. Then, open the floor for discussion:

***Q. What are the measures that the United Nations Secretariat has put in place to minimize the risks of fraud and corruption?***

***A.*** The Organization has established a wide range of measures to minimize the risk of fraud and corruption, including the following measures:

a) Standards of Conduct:

Established standards of conduct, including:

- Charter of the United Nations
- Staff Rules and Regulations<sup>5</sup>,
- Status, Basic Rights and Duties of United Nations staff members<sup>6</sup> and
- ICSC Standards of Conduct for the International Civil Service

b) Protection against retaliation: Administrative guidance prohibiting retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations.<sup>7</sup>

c) Risk management: Enterprise risk management processes designed to identify, assess, and respond to risks, including fraudulent acts. Every manager in the Secretariat is responsible for identifying and mitigating the risks that might affect the operations under his/her responsibility.

d) Internal control system: Comprised of regulations, rules, policies and procedures of the Secretariat which staff members are obliged to respect. They provide assurance regarding such Organizational objectives as adequate resource utilization, reliable financial

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<sup>5</sup> ST/SGB/2016/1

<sup>6</sup> ST/SGB/2002/13

<sup>7</sup> ST/SGB/2005/21

reporting, and compliance with relevant regulations, rules and policies, including preventing, detecting and deterring fraudulent acts.

- e) Fraud and corruption awareness programme: The awareness programme includes communications campaigns to raise awareness about fraudulent acts and their prevention, the Ethics Office's activities to promote an anti-fraud/anti-corruption culture, the United Nations intranet providing information related to the prevention of fraudulent acts, hotlines, and training materials.
- f) Prevention of conflicts of interest: Staff regulations require the disclosure of actual or possible conflicts of interest. Filing of financial disclosures for certain staff members and senior managers also help to identify and prevent conflicts of interest.

***Q. Do you think these measures address the risks of fraud and corruption? How effective are they?***

*Note:* Encourage staff members to comment on any of the above measures. Make the point that these measures are only effective if staff support and implement them as intended. Otherwise these measures become bureaucratic red tape and negatively affect the efficiency of day-to-day tasks and operations.

***Q. What else do you think could be done to address the risks of fraud and corruption in our department?***

*Note:* Encourage staff members to provide their opinion. Make the point that they are in the best position to make suggestions to minimise the risks of fraud and corruption as they are the ones doing the tasks on a daily basis. The Organization needs their feedback to design and implement measures that are smart, practical and effective. Take notes of these suggestions for onward submission to the Ethics Office, using the form provided in Appendix D.

**After allowing participants a chance to discuss the major issues, summarize the points they made.**

**As the discussion comes to a close, make sure to address the following key points:**

- The Organization has put in place various measures to prevent, detect and deter fraud and corruption.
- These measures are only effective if staff implement them as intended.
- Staff members are in the frontline of the fight against fraud and corruption. Therefore, it is important for staff to provide feedback as to the effectiveness of the measures in place and suggest other measures that are smart, practical and effective.
- Feedback can be provided through this Leadership Dialogue session or directly to the Ethics Office.

### *Discussion Topic 3 – Reporting fraud (Mandatory topic)*

#### ➤ Read or paraphrase this introduction to the case study

This case concerns staff members' obligation to report possible wrongdoing when suspected.

#### ➤ Read the following case study

Susan and Maria work in the same department. One day in the office, Susan sees Maria signing an application form for an education grant for her only child's school fees. Susan recalls a previous conversation where Maria told her that her partner, who also works for an international Organization, submitted and received the full education grant for the child. United Nations policies and procedures prohibit making a claim for which there has been a benefit from another source.

Maria fills out the application and sends it to the Administrative Assistant, Peter, for processing. While carefully reviewing the supporting documentation, Peter notices that the invoice from the school has been manually altered and appears to significantly inflate the amount claimed.

The claim gets processed despite the above and reaches the Department of Management for final processing. The approving officer, Joseph, notices that it relates to a school with which he has had previous experience and has good knowledge of its fees. Joseph finds that the relevant claim far exceeds the claims from that school that he has previously handled.

#### ➤ Discussion

After you finish reading the case study, give staff a few moments to think about it. Then, ask the following questions:

##### *Q. What are the relevant facts?*

*A.* Susan saw Maria signing the application form for an education grant. Susan, in the course of a previous conversation, knows that Maria's partner had successfully made such a claim. In completing the form, Maria concealed the fact that she had the same benefit from another source.

Peter, while performing his task as Administrative Assistant, notices that the supporting documentation has been manually altered to inflate the amount claimed. Joseph notices that the claim is excessive, based on his past experience.

***Q. What are the factors that need to be considered before Susan, Peter and Joseph are able to determine if there is possible wrongdoing?***

***A.*** Susan, Peter and Joseph need to consider if they have all the relevant facts, the damage to Maria's reputation if this allegation is made without any basis, the consequences of reporting, etc.

***Q. What are the consequences for Maria?***

***A.*** If the allegation against Maria is substantiated, it may lead to a disciplinary process and disciplinary measures may be imposed on Maria. Disciplinary measures include sanctions, administrative measures and referrals to national authorities.

Possible sanctions range from dismissal to written censure. Possible administrative measures include financial recovery of losses and a written reprimand. Where credible allegations exist that reveal a staff member may have engaged in fraudulent acts, the Secretary-General may refer such allegations to the States, against the nationals of which such allegations are made<sup>8</sup>.

***Q. What are the consequences for Susan, Peter and Joseph?***

***A.*** The Organization protects the confidentiality of those who make reports in good faith, whether the investigation substantiates the report or not.

The Organization has a policy to protect those who make reports and those who cooperate with audits and investigations against retaliation<sup>9</sup>. Staff members may request protection against retaliation for these protected activities. Once the Ethics Office has conducted a preliminary review of the request and if it makes a referral, OIOS will investigate all complaints of retaliation or threat of retaliation. However, if Susan, Peter and/or Joseph made the report knowing that it was false or with wilful disregard for the truth, this shall constitute misconduct and disciplinary or administrative measures may be imposed on Susan, Peter and/or Joseph.

***Q. Are there consequences if Susan, Peter and Joseph do nothing?***

***A.*** Yes, Maria gets the education grant for which she is not entitled. This has the effect of misusing United Nations funds, intended to assist the vulnerable populations whom the United Nations serves, for Maria's benefit in circumstances where she is not entitled to them. Next year, Maria might try cheating again since she got away with the fraud. Maria could talk about what she did to her close friends who might also attempt similar fraudulent acts.

***Q. What happens after Susan, Peter and Joseph report the alleged wrongdoing?***

***A.*** Heads of offices/missions or responsible officers are obliged to undertake preliminary investigations and fact-finding where there is reason to believe that a staff member has engaged in misconduct<sup>10</sup>. In high-risk, complex and serious matters, investigations are

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<sup>8</sup> A/RES/62/63, Criminal accountability of United Nations officials and experts on mission

<sup>9</sup> ST/SGB/2005/21

<sup>10</sup> ST/AI/371

handled by the OIOS<sup>11</sup>. Such cases include those involving third parties, e.g., external suppliers.

The Organization will apply appropriate administrative/disciplinary measures if the allegations are substantiated<sup>12</sup>. In addition, matters may be referred to national authorities when appropriate<sup>13</sup>.

***Q. What are the options for Susan, Peter and Joseph?***

**A.** Being staff members, Susan, Peter and Joseph have *‘the duty to report any breach of the Organization’s regulations and rules to the officials whose responsibility is to take appropriate action...’*<sup>14</sup>.”

Given the facts, Susan is obliged to report this to her supervisor or OIOS, even though she does not have direct knowledge that the fraud has been committed or have documentary evidence other than the conversation with Maria. If, however, Susan is unsure and needs advice, she should contact the Ethics Office.

Peter should report his finding to his supervisor, serving as the internal control check, that he identified an irregularity that needs to be looked into or investigated.

Joseph needs to seek clarification from Maria’s supervisor who approved the claim as to why the claim is excessive compared to earlier claims. Unless Joseph receives a satisfactory explanation, he has to report this incident.

Taking no action and not reporting the possible wrongdoing is not an option.

**After allowing participants a chance to discuss the major issues, summarize the points they made.**

**As the discussion comes to a close, make sure to address the following key points:**

- You have an obligation to report possible wrongdoing when you see it. Taking no action and not reporting is not an option because fraud damages the Organization’s ability to fulfil its mandate and deprives the populations that need its services. Reporting is not easy, but it is the right thing to do, and it does take courage.
- Your responsibility stops at reporting, and you will not be involved in making subsequent decisions about the information that you provide. Such actions would be the responsibility of your supervisors and OIOS.

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<sup>11</sup> A/RES/59/287, “Report of the Office of Internal Oversight Services on strengthening the investigation functions in the United Nations,” and ST/SGB/273, “Establishment of the Office of Internal Oversight Services”

<sup>12</sup> Article X, Staff Regulations and Staff Rules

<sup>13</sup> A/RES/62/63

<sup>14</sup> ST/SGB/2016/1, Staff Rules and Staff Regulations of the United Nations, Staff Rule 1.2.(c)

- Reporting possible wrongdoing is not accusing someone of being fraudulent or corrupt but alerting the Organization that something appears to be irregular so that the Organization can investigate as it sees fit. Reporting possible wrongdoing protects the Organization, the department and all your fellow workers, including the subject of the report, from a situation that could damage us all.
- The United Nations provides training that explains what fraud and corruption look like in the United Nations to ensure that you are able to recognise it.
- The Organization has the obligation to protect the confidentiality of those reporting alleged cases of fraud.
- The Organization has a policy for protecting individuals against retaliation who report misconduct or cooperate with duly authorised audits or investigations.
- The Heads of offices/missions or responsible officers are obliged to undertake investigations when they receive credible allegations of misconduct. OIOS handles cases that are high-risk, complex and serious. However, if a supervisor's support cannot be obtained, make the report directly to OIOS.
- If the allegations are substantiated, they may lead to a disciplinary process and disciplinary measures such as sanctions, administrative measures and referrals to national authorities. So it is important to ensure that any information that you report is accurate and truthful to the best of your knowledge.

## *Discussion topic 4– Internal controls (Mandatory topic)*

### ➔ Read the following case study

Mary is an official working on economic affairs matters. She follows country A on economic issues for the United Nations. At the same time, she has developed close ties with the country A's mission to the United Nations and the Permanent Representative. She is periodically consulted informally on her professional opinion on economic and social development issues of country A by personnel from the permanent mission, as they all know she is very knowledgeable, and that she follows these issues very closely.

On the occasion of a dinner before Christmas, sponsored by the mission, the Permanent Representative offered Mary a tablet as an unexpected token of appreciation for her willingness to have these regular but informal exchanges with his mission's personnel and for her contributions to the development of the country.

### ➔ Discussion

This discussion topic affords an opportunity to consider in greater detail and apply to a specific scenario two of the core internal controls of the Organization: (1) the staff regulations on honours, gifts or remuneration; and (2) the staff regulation on outside employment and activities.

After you finish reading the case study, give staff a few moments to think about it. Then, ask the following questions:

#### ***Q. What are the conflicting interests in this situation?***

**A.** On the one hand, Mary wants to maintain a good relationship with country A's mission to the United Nations and the Permanent Representative. On the other hand, she has to consider the impartiality of her role at the United Nations as a staff member and an international civil servant.

#### ***Q. What staff regulations apply to Mary's situation that can help guide her actions?***

**A.** *Staff Regulation 1.2: Basic rights and obligations of staff*

#### Honours, gifts or remuneration

*(l) No staff member shall accept any honour, decoration, favour, gift or remuneration from any Government. However, if refusal of an unanticipated honour, decoration, favour or gift from a Government would cause embarrassment to the Organization, the staff member may receive it on behalf of the Organization provided that it is reported and entrusted to the Secretary-General through established procedures.*

*(m) Acceptance by staff members of any honour, decoration, favour, gift or remuneration from non-governmental sources requires the prior approval of the Secretary-General.*

## Outside employment and activities

*(s) Staff members shall not engage in any outside occupation or employment, whether remunerated or not, without the approval of the Secretary-General.*

### ***Q. What are the consequences of Mary's choices?***

**A.** If Mary selects the approach that is favourable to country A, it would compromise her independence as a United Nations staff member and an international civil servant. It would violate her Oath of Office. And it is likely to damage the reputation of the United Nations.

### ***Q. What would you advise Mary to do?***

#### ***1. Can Mary provide advice as described in the case study?***

Mary's regular informal consultations to country A could be considered to be unremunerated outside employment or activity. Mary should seek approval for any outside employment or activity, as required by Staff Regulation 1.2(s). Mary may also consider seeking the advice of the Ethics Office, given the potential for a conflict of interest.

#### ***2. Can Mary accept the gift?***

As a staff member, Mary may not accept a gift from any government. Mary's acceptance of the tablet would violate this obligation, under Staff Regulation 1.2(l). If Mary's refusal of the tablet as a gift from country A would cause embarrassment to the Organization, Mary may accept the tablet on behalf of the Organization and then report and entrust it to the Secretary-General through the established procedures.

**After allowing participants a chance to discuss the major issues, summarize the points they made.**

**As the discussion comes to a close, make sure to address the following key points:**

- Each of us may face situations where we find ourselves in a position that could lead to fraud or corruption. Each of us has faced a time where the right course of action was hard to determine and the facts were complex.
- If you are unsure of what to do, speaking up and asking for advice is an important first step. Ask your supervisor, your Executive Officer (or Administrative Officer) or contact the Ethics Office.
- It is important to recognize that many individuals and stakeholders could be affected by our actions. Assessing the options and their consequences, both negative and positive, and making tough decisions, are challenging but essential.
- In the final analysis, sometimes there is no best or even good resolution to tough situations. What is important is that we do our work with integrity, remembering that we are employed to act according to the values and objectives of the United Nations.

## *Discussion topic 5 – Specific risks to the department (Optional topic)*

### ➔ **Read or paraphrase this introduction to the discussion topic**

This discussion topic is about the specific risks that staff members could face in their day-to-day activities within their department and the measures that could be taken to minimize the risk of fraud and corruption.

### ➔ **Discussion**

Lead the discussion by asking the following questions. After asking the questions, give staff a few moments to think about them. Then, encourage the group to discuss.

#### ***Q. What are the specific risks of fraud and corruption that we could face in our department?***

*Note:* You should have prepared a list of specific risks of fraud and corruption that are relevant to your department as you might have to start with a few suggestions. You could refer to the first discussion topic for some ideas.

You may wish to draw from the list of examples of fraudulent acts included for illustrative purposes in paragraph 6 of the Framework:

- a) submitting falsified documentation;
- b) improperly creating and using a document that purportedly authorizes a staff member or a third party to remove property belonging to the Organization;
- c) misrepresenting educational qualifications;
- d) making material omissions or false inclusions in Personal History Profiles (PHPs);
- e) submitting an education grant, medical, travel or other entitlement claim and documentation containing false information;
- f) including false information in movement-related documentation submitted to the Organization;
- g) declaring private telecommunications charges as official.
- h) improperly assisting a person external to the Organization to secure United Nations employment in exchange for money or other favours;
- i) improperly assisting a vendor in a procurement process;
- j) manipulating a procurement, recruitment or other official process to ensure a certain outcome;
- k) misusing United Nations resources to benefit oneself or a third party;
- l) soliciting or accepting bribes;
- m) revealing internal confidential information in order to obtain an undue benefit for oneself or a third party;

- n) participating in the recruitment process of a family member or a person with whom one has an undisclosed conflict of interest;
- o) non-disclosure of a conflict of interest, such as a prior relationship with a person or entity doing business with the office and participating in a related procurement and/or contract management process;
- p) manipulating administrative processes to disburse payments to benefit oneself or a third party, such as by creating fake contracts, fake third party beneficiaries or “ghost” employees;
- q) improperly altering the labelling on the salary envelopes of individual contractors and removing cash from the envelopes;
- r) taking property of the Organization without authorization.

***Q. What are the measures in place in our department to prevent and detect these fraudulent acts?***

*Note:* This discussion topic provides an opportunity to reinforce the fraud prevention measures discussed earlier in Discussion Topic 2 and as set out in section V of the Framework by applying them to the specific situation of your department or office.

Ask participants to apply the following fraud prevention measures established by the Organization more broadly (see section V of the Framework for a complete listing and description) to their own department/office and day-to-day activities:

- Standards of conduct prescribed in the United Nations Charter, the Staff Regulations and Rules and relevant administrative issuances, among others;
- Protection against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations;
- Risk management processes designed to identify, assess, and respond to risks, including risks for fraud;
- Internal control system comprised of regulations, rules, processes and procedures of the Secretariat designed to assure, among other objectives, adequate resource utilization, reliable financial reporting, and compliance with relevant regulations, rules and policies, including preventing, detecting and deterring fraudulent acts;
- Fraud and corruption awareness programmes;
- Policies and financial disclosure obligations to prevent conflicts of interest.

***Q. Is there a link between the specific activities you do and fraud prevention and detection?***

*Note:* Discuss how the specific activities that each member of the group does could prevent, detect and deter fraud.

***Q. What further actions could we take to minimise the risks of fraud and corruption?***

*Note:* Brainstorm with your group for any additional measures that are practical and could be implemented to minimise the risks of fraud and corruption. Ensure that reporting is

highlighted as an important action in deterring and detecting fraud. Take notes of their suggestions and record them in the form provided in Appendix D for onward submission to the Ethics Office.

The group might not identify any more measures. In this case, highlight the fact that performing each task well would minimize the risks of fraud and corruption. Fraud prevention and detection is not an add-on activity but is incorporated in the existing tasks.

**After allowing participants a chance to discuss the major issues, summarize the points they made. As the discussion comes to a close, make sure to address the following key points:**

- The Organization has put in place various fraud prevention measures to prevent, detect and deter fraud, such as standards of conduct, internal controls, risk management, fraud awareness programmes and prevention of conflicts of interest.<sup>15</sup>
- Fraud prevention and detection measures are not "add-ons" that are the responsibility only of specialised staff like OIOS or the Ethics Office but are part of the way we perform our every-day tasks.
- Each of us is responsible to prevent, detect and deter fraud. Performing our tasks well is a very important part of preventing, detecting and deterring fraud. In addition to performing our daily tasks well, reporting is critical to deter and detect fraud.
- In the final analysis, what is important is acting with integrity, according to the values and objectives of the Organization.

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<sup>15</sup> *Anti-Fraud and Anti-Corruption Framework*, section V.

## Closing Activity

➤ After concluding the case studies, read or paraphrase the following:

That was an excellent discussion. You made very interesting points.

Everyone talks about the importance of the ideals and mission of the United Nations. Each of us plays a role in supporting those ideals and fulfilling that mission.

The Organization has put in place various measures to combat fraud and corruption but needs each and every one of us to play our part in this fight as we are in the frontline.

It is important therefore that you have read and are familiar with the *Anti-Fraud and Anti-Corruption Framework for the United Nations Secretariat*. Think back on the examples of fraudulent and corrupt behaviour that can occur in the United Nations and ask yourself if you would be able to recognise this behaviour when you see it. However, being able to recognise fraudulent and corrupt behaviour is only the first step; the next step is doing the right thing by reporting such behaviour.

Remember the discussion we had about reporting? Keep in mind that it is our duty to report potential wrongdoing when we see it. It is the only way the Organization can stop fraud and corruption. Without reporting, the chances of the mission of the Organization succeeding and populations receiving our services that they need are greatly reduced. If in doubt, speak up and ask for advice from your supervisor, your Executive Officer (or Administrative Officer) or the Ethics Office. Remember that the Organization has a policy for protecting individuals who report misconduct or cooperate with duly authorised audits or investigations.

Finally, keep in mind that the best way to prevent and detect fraud is to carry out our daily tasks well. Anti-fraud and anti-corruption measures are not an add-on but are built into performing our daily functions to the best of our abilities. The measures put in place by the Organization have been designed to rely on our performance.

The best chance the Organization has of delivering its mandate and serving vulnerable populations is if we all do our daily tasks well and report fraud when we see it. All staff members are required to be familiar with the *Anti-Fraud and Anti-Corruption Framework for the United Nations Secretariat*. This Framework was distributed to you in advance of our dialogue today.

If you have concerns about decisions made or possible ethical misconduct, it is important to speak up. If you are unsure about whom to approach, or if there has already been a conversation and there is still some unease about a situation, there are resources available to help (e.g. supervisors, heads of office, Executive Officers, Administrative Officers, the Ombudsman, the Ethics Office or OIOS). The Ethics Office has published a guide called

the *Roadmap* to steer you to the right office when you have an issue. Feel free to consult their website for a copy.

- **Do you have any additional thoughts on how we can use these ideas to better protect our own department against fraud and corruption?**
- **Take suggestions, and offer encouragement to share more ideas going forward.**

### **Concluding the Dialogue**

- **Thank staff members for their willingness to engage in an important discussion**
- **Read or paraphrase the following final remarks**

Thank you for your participation today. I hope it was useful. I very much appreciated your enthusiasm for the discussion and your ideas and comments.

Before we close the session, are there any final questions or comments?

- **Take any final questions. Do not be concerned if there are questions you cannot answer. Undertake to contact the United Nations Ethics Office for a definitive response and get back to the questioner**
- **Close the session**

# Leadership Dialogue Appendices

## Appendix A: Leadership Dialogue Sign-In Sheet

Date of Session:
Discussion Leader:
Department:
Office/Mission:

- |     |     |
|-----|-----|
| 1.  | 14. |
| 2.  | 15. |
| 3.  | 16. |
| 4.  | 17. |
| 5.  | 18. |
| 6.  | 19. |
| 7.  | 20. |
| 8.  | 21. |
| 9.  | 22. |
| 10. | 23. |
| 11. | 24. |
| 12. | 25. |
| 13. |     |

## **Appendix B: Case Studies (for handouts)**

See next pages for case studies to be used as handouts

## *Discussion Topic 1 – Fraud awareness*

### *Q: Does this constitute a “fraudulent act?”*

1. Staff misrepresenting, forging, or falsifying certification in order to receive an official claim or benefit (such as dependency allowance, rental subsidy, education grant, tax reimbursement or travel cost claims);
2. Staff not disclosing an interest or relationship with a third party who might benefit from a decision in which the staff member takes part, e.g. in recruitment and procurement actions;
3. While being on an interview panel, staff being unfairly biased towards a particular applicant in exchange for some benefit from the applicant;
4. Staff assisting an applicant to secure United Nations employment in exchange for money or favours;
5. Staff soliciting money from individual contractors in exchange for United Nations contracts;
6. Applicants knowingly making false statements in their Personal History Profile regarding a qualification which was not obtained;
7. Implementing partners diverting United Nations funds by faking receipts of expenditures;
8. An operations manager forging quotations from three suppliers to give the appearance of competition to ensure that the project meets the deadline;
9. A travel assistant receiving free airline tickets from a vendor (travel agency);
10. The office manager in charge of petty cash borrows money from petty cash to pay for medicine for her sick child but returns the money after a few days;
11. A manager approves an invoice from a company in which his cousin is the director.

### *Discussion Topic 3 – Reporting fraud*

Susan and Maria work in the same department. One day in the office, Susan sees Maria signing an application form for an education grant for her only child's school fees. Susan recalls a previous conversation where Maria told her that her partner, who also works for an international Organization, submitted and received the full education grant for the child. United Nations policies and procedures prohibit making a claim for which there has been a benefit from another source.

Maria fills out the application and sends it to the Administrative Assistant, Peter, for processing. While carefully reviewing the supporting documentation, Peter notices that the invoice from the school has been manually altered and appears to significantly inflate the amount claimed.

The claim gets processed despite the above and reaches the Department of Management for final processing. The approving officer, Joseph, notices that it relates to a school with which he has had previous experience and has good knowledge of its fees. Joseph finds that the relevant claim far exceeds the claims from that school that he has previously handled.

### *Discussion Topic 4 – Internal Controls*

Mary is an official working on economic affairs matters. She follows country A on economic issues for the United Nations. At the same time, she has developed close ties with the country A's mission to the United Nations and the Permanent Representative. She is periodically consulted informally on her professional opinion on economic and social development issues of country A by personnel from the permanent mission, as they all know she is very knowledgeable, and that she follows these issues very closely.

On the occasion of a dinner before Christmas, sponsored by the mission, the Permanent Representative offered Mary a tablet as an unexpected token of appreciation for her willingness to have these regular but informal exchanges with his mission's personnel and for her contributions to the development of the country.

## Appendix C: Session Leader's Feedback Form

We value your feedback!

Please complete this evaluation form and return it to your Executive Office or Administrative Office. You can send the form from your printed guide, or cut and paste the form from the online version of this guide and email it as an electronic document. Feel free to provide additional comments and questions in addition to this form.

Date of Session:
Discussion Leader:
Department:
Office/Mission:
Number of Staff in Session:

Please evaluate the Leadership Dialogue materials and your session. Indicate your responses by circling the number representing a low, medium, or high rating.

Leader's Guide Overall:	Low				High
Quality of Content	1	2	3	4	5
Ease of Use	1	2	3	4	5

Which discussion topics did you use?    1    2    3    4    5

Discussion topics used:	Low				High
Quality of Content	1	2	3	4	5
Ease of Use	1	2	3	4	5





**Appendix E: *Anti-Fraud and Anti-Corruption Framework for the United Nations Secretariat* (for handout)**

## Appendix F: Roll up of Session Feedback Forms – To be completed by the Executive Office or Administrative Office

Please complete this summary form and send it to your Executive Office. This form has been designed to assist the Executive Office or Administrative Office in compiling and summarizing all of the feedback forms from the various Leadership Dialogue sessions conducted in your organization.

You can send this form from your printed guide, or cut and paste the form from the online version of this guide and email it as an electronic document. Feel free to provide additional comments and questions in addition to this form.

For Executive Offices: Please compile overall statistics for your department. Peacekeeping missions should submit their inputs to the Executive Office of DPKO, DFS. Special Political missions should submit their inputs to the Executive Office of DPA.

<b>Leadership Dialogue 2016 - (Name of Department)</b>				
<b>No.</b>	<b>Name of Unit</b>	<b>Total staff in Unit/Section</b>	<b>Total number completed</b>	<b>Percent of staff completed</b>
1.				
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	<b>Total</b>			



## Leadership Dialogue Contact Information

For more information, or to comment, contact:

United Nations Ethics Office

[www.un.org/en/ethics](http://www.un.org/en/ethics)

(Available via iSeek or the public United Nations site)

Email: [ethicsoffice@un.org](mailto:ethicsoffice@un.org)

Phone +1-917-367-9858

Fax +1-917-367-9861

Also, please consult these resources, available on our website:

*Anti-Fraud and Anti-Corruption Framework for the United Nations Secretariat*

*Putting Ethics to Work: A Guide for UN Staff*

*The Roadmap: A Staff Member's Guide to Finding the Right Place*

To report allegations of fraud, please contact:

Office of Internal Oversight Services (OIOS)

dedicated hotline at:

<https://oios.un.org/page?slug=reporting-wrongdoing>