



department of internal oversight services



annual report 2019

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About UNRWA

UNRWA is a United Nations agency established by the General Assembly in 1949 and is mandated to provide assistance and protection to a population of over 5.7 million registered Palestine refugees. Its mission is to help Palestine refugees in Jordan, Lebanon, Syria, West Bank and the Gaza Strip to achieve their full potential in human development, pending a just solution to their plight. UNRWA's services encompass education, health care, relief and social services, camp infrastructure and improvement, microfinance and emergency assistance. UNRWA is funded almost entirely by voluntary contributions.

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Cover photo: A student in class at the UNRWA Shu'fat Girls' School, East Jerusalem. © 2020 UNRWA Photo by Kazem Abu-Khalaf

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introduction

1. In accordance with Organization Directive (OD) 14, the internal oversight charter, this report provides an account of the works of the Department of Internal Oversight Services (DIOS) in 2019.

2. The mission of DIOS is to provide internal oversight services that add value to and support UNRWA in achieving its mission by strengthening accountability, transparency, integrity and learning within the Agency. DIOS fulfils its mandate through independent and objective assurance (internal audit and inspection) and advisory services, evaluation and investigation.

3. DIOS endeavors to assist UNRWA in improving management strategies, practices and operations, and reducing risk exposure by:

- Enhancing results of the programmes, projects, strategies, and policies through evaluations;
- Providing independent assessments of internal control systems, risk management, and governance processes;
- Investigating allegations of misconduct which include failure to comply with UNRWA rules, regulations, policies and procedures;
- Supporting anti-fraud and anti-corruption initiatives; and
- Nurturing a culture of ethics, integrity and accountability.

4. This annual report is composed of three parts and one annex. Parts one to three (and one appendix) present results of the work of the Divisions of Assurance and Advisory Services, Investigations, and Evaluation. Annexed to this report is the annual report of the Ethics Office that was independently prepared in accordance with the United Nations Secretary General's Bulletin and the UNRWA OD 30, which requires annual reporting from the Ethics Office on their activities and the implementation of related policies.

5. The report is submitted to the Advisory Committee on Internal Oversight (ACIO), and the Advisory Commission of UNRWA (AdCom) for their consideration.

operational independence

6. During 2019, DIOS did not encounter any undue influences on or impairment to its operational independence in discharging its work, notwithstanding resource constraints impacting on DIOS's desired workload.

overall comments on oversight results in 2019

7. It is acknowledged that in 2019, the Agency continued to face a serious financial shortfall, which was compounded by a crisis of confidence in the Agency's senior leadership following serious allegations of misconduct. Both issues were the cause of considerable concern and uncertainty for all Agency staff including DIOS. Nevertheless, DIOS endeavored to fulfill its responsibilities in an effective and efficient manner while aligning its work with the strategic objectives and related high-risk areas of the Agency. The results and recommendations from DIOS activities aimed at improving the delivery of services to Palestine refugees in line with UNRWA's strategic objectives. DIOS appreciates the support and cooperation by staff and management of UNRWA in the conduct of its work.

8. Throughout 2019, DIOS worked to address challenges in the Department's staffing situation. At the beginning of the year, 9 out of 20 DIOS positions were vacant, including the positions of Director and the Chiefs of Evaluation and Investigations. By 2019 year-end, with the exception of one senior audit post, which was particularly difficult to recruit, all posts were encumbered. The senior auditor post was encumbered in March 2020.

9. With this improved staffing, DIOS looks forward to a more productive year in 2020 in terms of the quality and quantity of its work. For example, DIOS has commenced on the implementation of a few strategic initiatives, including action plans emanating from a newly developed DIOS Strategic Plan for 2020-2022. Among the activities are plans to strengthen the intake function for investigations, introduction of quarterly reporting, and revisions of key policies and guidelines that shall continue throughout 2020.

10. In addition, DIOS has provided input to the Agency's plans for management change initiatives that aim to strengthen, among others, the governance, transparency, oversight and operational processes of the Agency. DIOS has effectively advocated the establishment of the Ombudsmam function in UNRWA, which is currently underway. The Department will continue to support the Agency's senior management, as appropriate, during implementation of these plans.

assurance and advisory services division activities

Overview

11. The Assurance and Advisory Services Division (AASD) aims to add value and support achievement of the mission of UNRWA and fulfillment of its objectives, through independent and objective assurance and advisory services that assess the effectiveness and efficiency of UNRWA's governance, risk management, and controls processes.

12. In 2019, AASD continued to cope with limited resources, starting the year with multiple vacancies. In particular, for the key professional posts, only one out of two Senior Auditor posts was occupied during the year. This was due primarily to recruitment difficulties resulting in multiple re-advertisements. Further, with regard to Area staff, one Auditor B post (out of two) was also vacant for 2019 due to delayed recruitment however one Auditor A with experience in internal controls and methodology on-boarded in Q3 2019. AASD adapted through re-prioritization and adjustment in audit scope and timing, as appropriate.

13. AASD issued seven reports and notes to management during the year. The reporting of some planned assignments (Audit of Construction Contracts in Gaza field office, Audit of Active Directory, and Follow up on IT Cyber Security Assessment) had to be carried-over to 2020. On the other hand, AASD has been responsive to the emerging risks, and completed substantial work on three additional assignments added to the 2019 WP (Audit of Neutrality framework; Audit of contract for customs clearance and transportation for sea freight in Gaza field office; and Audit of international staff entitlements), in consideration of the emerging risks.

14. AASD also continued to implement the methodology as deployed in 2018 to align the Division with professional practices, which remains challenging and resource intensive, in particular in terms of guidance required for documentation of audit results to a minimum standard. In this regard, the Division continuously invests in training of the auditors, and in 2019, was able to secure funds for training on a multitude of topics as well as continuously providing on the job guidance.

Audit reports and Advisory notes issued in 2019

15. Below is a summary of results from the seven audit and advisory reports, in order of their issuance dates:

16. Procurement – Advisory on the review of stock take instructions as revised by management (issued March 2019) - DIOS assisted management with additional guidance to incorporate in the updated stock take instructions to further improve the efficiency and accuracy of the inventory stock counts. DIOS reviewed the draft Standard Operating Procedures (SOP) in detail, researched into best practices, interviewed relevant stakeholders, and analyzed stock on hand details. The advisory note provided management with critical suggestions and additional consideration aimed at enhancing accountability and improving the usability of the SOP. Most of the recommended guidance have been incorporated in the SOP, which was finalized in Q3 2019.

17. IT management - Advisory note on assessment of IT General Controls related to the payroll process (issued June 2019) - in addition to the audit report on payroll processing (see below), DIOS issued an advisory note on Assessment of IT General Controls (ITGC) related to the Payroll process. The report highlighted to management various gaps in ITGC impacting the integrity of the system used to process payroll, including the need to implement a robust patch management system and the need to ensure compliance with access control policies (to monitor generic user accounts and review existing user accounts).

18. Financial Audit of Microfinance Department accounts (issued June 2019) - DIOS, in close coordination with the United Nations Board of Auditors (UNBoA), managed a financial audit of the Microfinance Department accounts that was outsourced to an external audit firm. UNBoA places reliance on the audit work conducted by the external audit firm for purposes of consolidation of the UNRWA annual accounts. DIOS provided technical input on the requirements of the external audit firm for the competitive selection process, and coordinated closely with the UNBoA on the timely completion of the audit. DIOS also reported to management the highlights of audit results, key recommendations and a summary of DIOS' work performed. The external audit did not reveal any findings that have a material impact on the Microfinance Department accounts. Nevertheless, the audit results included identification of certain non-compliance with MD operational manual. The audit also identified areas of improvement in IT controls.

19. Financial management - Audit of payroll processing at Headquarters Amman (HQA) (issued August 2019) - This audit focused on the payroll processing of fixed term international staff and area staff at HQA, which was assessed as 'Partially satisfactory – major improvements needed'¹. The audit revealed an overall lack of sufficient controls to safeguard payroll processing, and noted various key areas for improvement. DIOS issued nine recommendation including

three of high risk: the need to enhance professional expertise and technical background for staff engaged in payroll processing; ensuring manual controls are in place to safeguard the completeness and accuracy of payroll data in all phases of the payroll process; and to clear (long) outstanding, at risk staff receivables balances.

20. Training – Audit of mandatory training as managed by HQA (issued September 2019) - DIOS conducted an audit on the adequacy and effectiveness of control processes over the planning and monitoring of mandatory training activities managed by HQA. The audit, noting the under-resourcing situation in the Human Resources Department HQA, revealed the absence of an overall management framework, resulting in a lack of monitoring and reporting of Agency-wide mandatory training activities. Accordingly, the processes were assessed as 'Partially satisfactory – major improvements needed' and there is limited assurance that the mandatory trainings conducted comply with relevant guidelines and/or are achieving their intended objectives. DIOS made seven recommendations of which three are high risk pertaining to the development of a strategic plan, development and maintenance of a comprehensive list of mandatory training applicable for all staff, and development of detailed procedures to ensure monitoring and reporting on staff development covering all mandatory training activities. Furthermore DIOS also recommended in this audit that that necessary measures are taken to make gender training mandatory to all staff as per ECOSOC resolution. Various AASD initiatives for gender mainstreaming (systematic reporting on gender related observations as relevant, gender audit specialist designation, consultation with gender focal point on gender risks, incorporation gender related risk in the engagement level risk assessment, and consideration in future plans for a specific gender themed audit such as an assessment of the implementation of UNRWA's Gender Parity Action Plan) further support the SWAP performance indicator on internal audit being reported through the UNRWA gender focal point as 'meeting requirement' while achieving an element of 'exceeds requirements'.

21. Environmental management – Audit of management of solid waste at UNRWA camps in Jordan (issued November 2019). DIOS assessed the effectiveness and efficiency of governance, risk management, and control processes over the management of solid waste at UNRWA camps in Jordan, as 'Partially satisfactory – some improvements needed'. The audit focused on planning, handling, treating and disposal (of solid waste) and identified various gaps resulting in six recommendations out of which two are high risk pertaining to the need to develop a wider implementation plan for the solid waste management strategy and to adopt interim measures to enhance compliance with existing safety regulations. Other recommendations point to standards and operating procedures requiring updating; monitoring and reporting of

waste management operations (including independent inspections); stakeholder engagement on debris and open market waste; and best value for money for the new removal contract.

22. Recruitment – Advisory assignment to provide input on strengthening recruitment policy (issued December 2019)

- Further to the above reports, in Q4 2019, DIOS was called on to assist management in assessing the process integrity of a key HR recruitment as well as provide relevant input in conjunction with HRD's initiative to update and strengthen the recruitment policy. DIOS provided management with suggestions with respect to submission to recruitment committee, guidance on pool expansion, HR departmental hiring, and practical matters.

Status of recommendation implementation

23. In 2019, AASD continued to lead the recommendation follow up process in collaboration with the Evaluation Division, and consolidated the follow up communications to stakeholders to streamline engagement with UNRWA management, and improve the efficiency of DIOS practices.

24. The performance of the recommendation implementation is measured as the rate of implementation within two years of issuance of those recommendations issued in preceding two years of reporting year. Pursuant to the methodology, in 2019, 73 per cent of audit and evaluation recommendations issued in 2016 and 2017 (106 out of 146, inclusive of recommendations from decentralized evaluation), were implemented by the Agency within a two-year period. This is a slight underachievement against the 2019 target of 75 per cent, which was largely influenced by a comparatively lower implementation rate for evaluation recommendations. Progress on the monitoring and follow-up of evaluation recommendations was constrained in 2019 given turn-over in the Evaluation Division in 2018, as well as resource limitations faced by the Agency.

25. DIOS considers that the above implementation rate indicator could be supplemented with the extent to which agreed implementation timelines, set by the management at the time of recommendation issuance, are met. This would facilitate managements estimate of a reasonable timeframe for implementation taking into consideration required actions and needed resources, thus help ensure more effective implementation. In 2020, DIOS will continue to engage with relevant stakeholders to further reflect on and enhance their estimation of a reasonable target date, and monitor in order to reach the long-term goal in line with existing performance indicator.

26. The table on page 8 presents the number of outstanding audit recommendations by the year of issuance.

Way forward

27. AASD has been historically constrained in terms of professional capacity. For example, the Agency's 'proportion of internal audit staff to all staff amounts to 0.03 percent when considering international and area staff, which is far off the average for UN agencies as noted in the JIU report (JIU/REP/2016/8 State of the Internal Audit Function in the United Nations System). In addition, significant efforts and resources continue to be required in applying the framework to meet necessary internal audit standards, resulting in both considerable strain on the existing professional staff and capacity to timely complete the envisaged work plan. Moving forward, in order to better fulfil the mandate, to further enhance the implementation of the methodology, as well as catch up with the backlog, AASD will continue to explore an alternative resource deployment strategy.

28. For example, in 2019, AASD obtained the services of a qualified volunteer with key business process improvement and project management expertise, to support one audit assignment (Audit of the management of solid waste at UNRWA camps in Jordan). Also, pursuant to the business case submitted in 2018, AASD successfully recruited a Junior Professional Officer (Oversight Officer) to enhance the overall capacity of the department, who has on-boarded in January 2020 and would be involved in relevant assignments. AASD will also continue to explore appropriate opportunities to engage through a rigorous assessment process volunteers with relevant expertise to complement the audit team.

29. AASD utilized a consultancy budget, although limited, to obtain the services of two IT auditors for: Audit of Active Directory (AD) and ITGC audit of RRIS. At year end, the work on AD audit was substantially completed and the report is expected in Q1 2020. AASD intends to continue to engage professional IT audit capacity to enhance its ability to provide necessary assurance in critical areas.

30. In 2019, AASD has identified three strategic objectives for the period 2020-2022: i) the enhancement of audit coverage, ii) improvement in compliance with professional standards, and iii) enhancing capacity. Consequently, to enhance geographic coverage and 'follow the money', AASD has explored the potential for redeployment of one area staff position to Gaza, who could be supported by a new post in field. Moreover, AASD has submitted a request to regularize a new Senior Auditor post within the United Nations Regular Budget for 2021, to be based in West Bank, serving Gaza and West Bank primarily, as there is currently no resident auditor capacity.

31. An annual audit work plan for 2020 has been developed in consideration of an enhanced risk assessment methodology aimed at towards more tangible and immediate impact. The new assignments in 2020 would include audits of: i) a high profile or risky project, ii) financial management of Indirect Support Costs, iii) procurement of fund management and related services for the Provident Fund, iii) food distribution in Gaza field, iv) cash distribution in Syria field, and v) recruitment

and leave management for the education programme in West Bank and Lebanon fields. In addition, AASD is collaborating with the Evaluation Division to conduct a combined evaluation and audit of the UNRWA Protection Audit, which a tool used by the Agency to determine the extent to which UNRWA programmes and installations comply with protection mainstreaming standards. The audit component of the review will assess the governance, and the risk management of internal controls processes for the Protection Audits. Lastly, AASD, while continuing to manage the outsourced financial audit of Microfinance Department, will conduct an audit of the compliance function of the Microfinance Department.

32. The implementation of the work plan will continue to be monitored and appropriate changes will be considered, in particular regard to the impact of COVID-19. For example, AASD is assessing the priority of assignments where COVID-19 has the least impact on auditee availability (such as Compliance audit MD). Considerations have been given to potential re-scoping due to changed circumstances (such as amended modality for food/cash distribution) to potentially provide real time added value.

| Year and assignment(s) | Total recommendations | Open-High Risk | Open-Medium Risk | Closed |
|--|-----------------------|----------------|------------------|--------|
| 2015 | | | | |
| ATM Cash Transfer Programme - Business Processes & Information Technology Controls Review (LFO) | 21 | 0 | 1 | 20 |
| 2016 | (18) | (1) | (3) | (14) |
| Review of hospitalization medical referral procedures (LFO) | 7 | 1 | 2 | 4 |
| Review of the Parallel Education Programme (JFO) | 11 | 0 | 1 | 10 |
| 2017 | (53) | (4) | (8) | (41) |
| Inspection of the Kalandia Training Centre (WBFO) | 21 | 0 | 1 | 20 |
| Inspection of the Ramallah Men Training Centre & University College of Educational Sciences (WBFO) | 22 | 0 | 4 | 18 |
| Audit of Procurement and Contract Administration Processes for Maintenance and Construction Contracts (WBFO) | 10 | 4 | 3 | 3 |
| 2018 | (38) | (9) | (21) | (8) |
| Audit of Recruitment (JFO) | 11 | 4 | 7 | - |
| Inspection of Snap Stock Check - Round 2 (JFO) | 10 | 2 | 2 | 6 |
| Audit of Procurement and Contract Administration Processes for Maintenance and Construction Contracts (JFO) | 9 | 2 | 5 | 2 |
| Audit of Procurement and Contract Administration Processes for Maintenance and Construction Contracts (LFO) | 8 | 1 | 7 | - |
| 2019 | (26) | (9) | (16) | (1) |
| Advisory Report on Assessment of IT General Controls related to the Payroll process | 4 | 1 | 2 | 1 |
| Audit of mandatory training managed by the Human Resources Department at Headquarters Amman | 7 | 3 | 4 | 0 |
| Audit of the management of solid waste at UNRWA camps in JFO | 6 | 2 | 4 | 0 |
| Audit of payroll processing at Headquarters Amman | 9 | 3 | 6 | 0 |
| Grand total | 156 | 23 | 49 | 84 |

investigations division activities

Overview

33. After a period of much reduced staffing within the DIOS Investigations Division (ID) up until Q1 of 2019, three vacancies were filled during Q2 and Q3 of the year, and DIOS ID had returned to a full complement as at year-end (P-5, 2 P-4s, P-3 and G-1). This improved staffing had a positive impact in terms of improved timeliness of investigation, and enabled ID to identify and implement a few important initiatives.

34. The Agency, however, is still in the process of hiring new field investigators. By the end of 2019, only 4 of the 10 available new field investigator posts had been filled, largely due to a low pool of suitable candidates in some areas of operation (Syria, Gaza & West Bank Field Offices). Consequently, by the end of 2019, Jordan Field Office (JFO) had a compliment of 3 field investigators (one a historic post). Gaza Field Office (GFO) and Lebanon Field Office (LFO) had on boarded 1 each. There are currently no field investigators in either the West Bank Field Office (WBFO) or the Syria Field Office (SFO).

35. In 2019, DIOS ID introduced a significant change by shifting to a new quarterly reporting methodology including reporting on 'allegations received' for the first time. This was enabled utilizing a temporary analyst position created to assist with the analysis of historic data. This analyst position will become a regular staff position and there are plans to centralize the intake procedures for the Agency in 2020 to further strengthen the intake process of all allegations across the Agency, and to improve statistical reporting to stakeholders and donors.

36. DIOS ID continued to support field office investigations teams - each investigator within DIOS is responsible for direct advice to field staff and acts as an advisor to their intake committee. During 2019 DIOS advised in the process and participated in the recruitment process for hiring the new field investigators. In July 2019, DIOS redeveloped its training materials to support a new practical scenario-based methodology and delivered the first course of this kind in LFO.

Adjustments and improvement from 2018 reporting on cases statistics

37. In 2019, ID adjusted and simplified case recording categories in preparation for the first DIOS quarterly report for Q3. A review revealed however that there were some inaccuracies and inconsistent data reported in 2018. These were largely due to a delay from recording a change in decisions following the intake committee that took place after the data cutoff deadline. In addition, there were human error

in recording and preparation of the statistics, including duplications. One significant discovery was of two historic field office recorded SEA matters that required DIOS to re-open and investigate in 2019. This has again underlined the need for DIOS to move towards a centralization of intake through creation of Central Intake Unit in 2020.

38. Furthermore, the 2018 year-end totals were not accurate because DIOS took data at the cutoff period on cases that had been added to the case management system but never became investigations following the subsequent intake decision. The total open cases are thus revised down from 221 to 186² and this adjustment (-35) applied to previous figures to give an accurate trend analysis of number of Agency wide cases (see Table 1 below).

Table 1 - Trend in cases opened and closed

| Year | New recorded cases | Cases completed | Cases still open |
|------|--------------------|-----------------|------------------|
| 2017 | 333 | 358 | 259 |
| 2018 | 237 | 310 | 186 |
| 2019 | 282 | 179 | 289 |

Investigation activities during 2019

39. Figure 1 on the next page is an Agency wide snapshot of 2019 investigation activities. The Agency authorized 282 new open cases, comprising 343 allegations. The number of currently open cases has markedly increased from 186 to 289 - a 55.4 per cent increase from 2018. Though there has been an increase in the number of new cases (19 per cent), the decrease of case closures (131 less than 2018 a 42.2 per cent decrease), is of main concern.

40. UNRWA counts both investigations and preliminary assessments in the 'cases' statistic. This is because no formal pre-intake assessment mechanism exists within UNRWA at present. The majority of such preliminary assessments are carried out, after intake committee and director approval, by field investigators with a term of reference that covers extensive investigation steps.

41. DIOS records up to three allegations per case/complaint. Therefore, for the reported figures (for each allegation column) represent investigations conducted into that allegation type, even if they were investigated in conjunction with other allegations. However, the 'total' represents unique cases as reported in previous years to allow for comparisons.

42. One significant distortion in Figure 1 data is that JFO had a backlog of 15 corporal punishment allegations that relate to 2018 but reported in 2019. The Agency reported 62 new

corporal punishment cases in 2018 instead of the actual number 77. In 2019 there were 86 (56 in JFO) opened cases of corporal punishment but if we adjust for the 15 in 2018 the figure is 71, this means corporal punishment cases are in fact falling since 2017 levels (87). Whereas the Agency completed 85 of these cases in 2018, this year it has only completed 38 (6 in JFO). As a result, 32.5 per cent of currently open cases are related to an allegation of corporal punishment. This appears largely due to a significant turnover of investigations related staff in JFO (Deputy Director, Legal Staff and Investigators) that created a backlog of outstanding case.

early in 2019. Furthermore, there was a misinterpretation of instructions of when case closure is expected. DIOS anticipates a large number of closures in JFO in early 2020.

43. There were 10 SEA cases opened in 2019 (including 2 cases pertaining to the re-opening and investigation of past cases). This represented a doubling of SEA cases from the previous year, and a sharp rise in victims as these 8 new cases comprise 27 victims, the majority of whom are children. The allegations included attempted sexual assault, sexualized touching and other inappropriate behaviors. Meanwhile there were 7 new sexual harassment cases (6 cases in 2018).

Figure 1 - Snapshot of Agency Cases

| UNRWA | Total | Sexual Exploitation and Abuse | Sexual Harassment | Corporal Punishment | Breach of Neutrality | Assault (not CP) | Retaliation | Harassment /Discrimination/Abuse of Power | Recruitment Irregularity | Fraud, Theft & Loss to the Agency | Other Cases |
|----------------|-------|-------------------------------|-------------------|---------------------|----------------------|------------------|-------------|---|--------------------------|-----------------------------------|-------------|
| | | Open Cases (previous) | 186 | 2 | 2 | 46 | 5 | 15 | 2 | 33 | 6 |
| Opened Cases | 282 | 10 | 7 | 86 | 9 | 22 | 2 | 52 | 16 | 65 | 74 |
| Closed Cases | 179 | 8 | 6 | 38 | 8 | 10 | 1 | 32 | 8 | 38 | 44 |
| Currently Open | 289 | 4 | 3 | 94 | 6 | 27 | 3 | 53 | 14 | 63 | 70 |

| | | | | | |
|--|-----|------------------------------------|-----|--|-----|
| Age of Currently Open Cases (Average Days) | 337 | Age of Closed Cases (Average Days) | 356 | Percentage of Cases Closed within 6 Months | 30% |
|--|-----|------------------------------------|-----|--|-----|

Timeliness of investigation

44. The time to complete the investigation of the 179 closed cases is broken down in Table 2 below, alongside data for the average age of investigations presently open. SFO reported several cases that had been closed in Q4 2018 but not previously reported to DIOS, which resulted in their ageing data for closed cases being skewed older. DIOS issued a guideline recently to Field Offices to clarify case aging for future consistency.

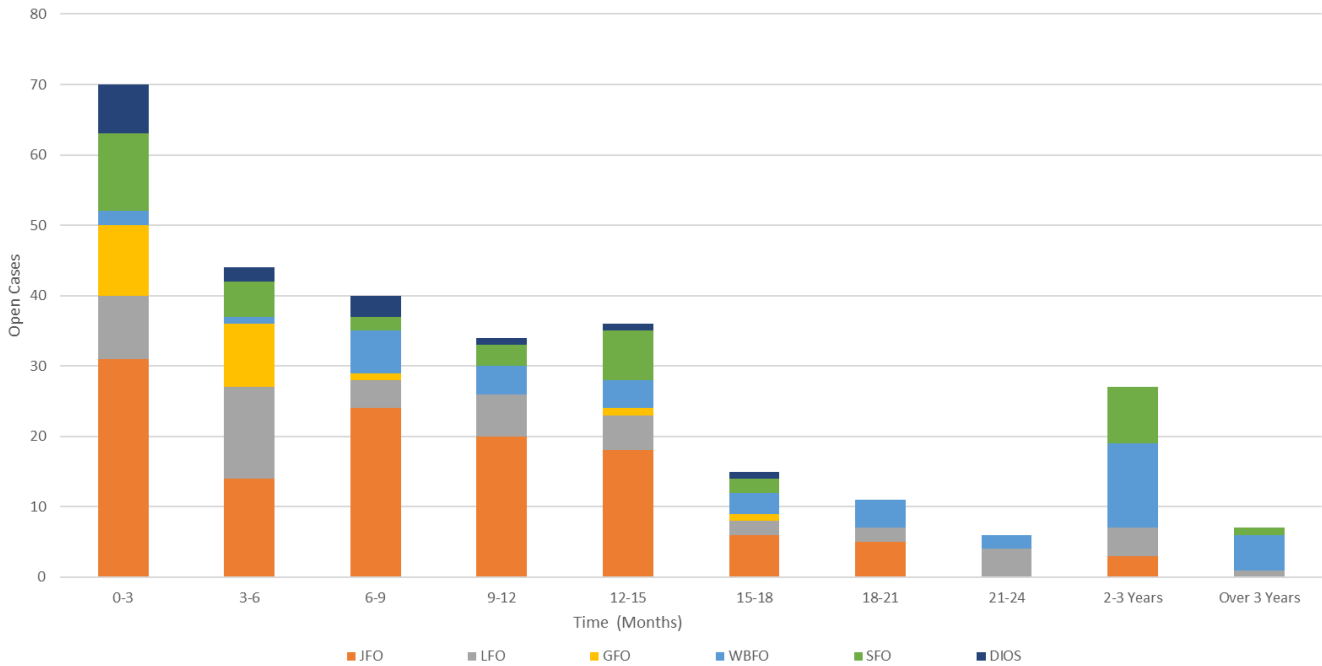
45. The increased aging in JFO as previously described is largely due to the backlog of cases earlier in the year, the trend is likely to be reversed in 2020 now that JFO have 3 new investigators. GFO and LFO have dedicated investigator as well. WBFO and SFO were not successful in recruiting investigators in 2019; in particular WBFO has seen a rise in aging cases with less attention apparently paid to cases currently underway in absence of a dedicated investigation office.

Table 2 - Ageing Benchmarks (At the end of 2019)

| Responsible Field Office, and DIOS | Cases Completed Within 6 months/ All closed cases | Average Number of Days to Complete cases in 2019 (2018) | Average Number of Days currently open cases have been open |
|------------------------------------|---|---|--|
| Gaza | 25/69 (36 per cent) | 222 (353) | 127 |
| Jordan | 0/14 (0 per cent) | 414 (173) | 257 |
| Lebanon | 4/23 (17 per cent) | 563 (332) | 339 |
| West Bank | 1/11 (9 per cent) | 461 (465) | 654 |
| Syria | 4/31 (13 per cent) | 611 (350) | 421 |
| DIOS | 19/31 (61 per cent) | 185 (213) | 171 |

46. Figure 2 presents a breakdown by age and by responsible office of all 289 open cases as of 31 December 2019.

Figure 2 - Ageing Cases 2019

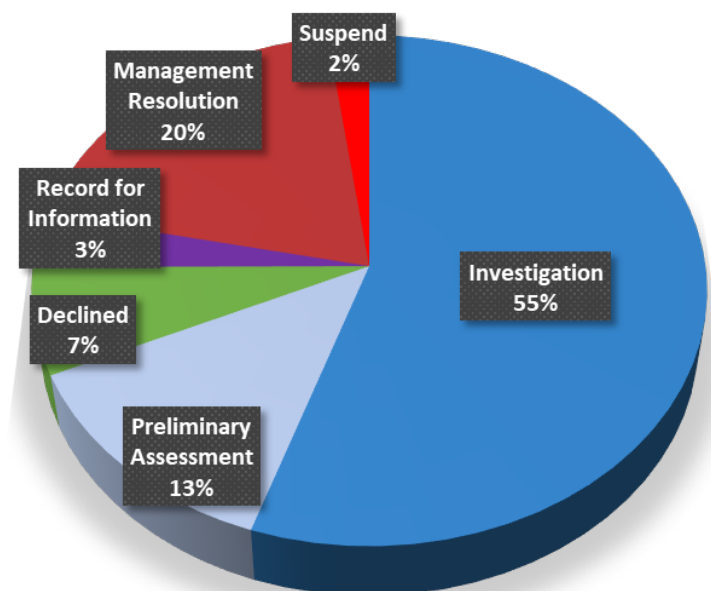


Allegations received in 2019

47. DIOS presents relevant information of the allegations received in the year starting from 2019. DIOS will present a comparative analysis in the 2020 Annual Report and onward.

48. A total of 488 allegations were received in 2019 from 415 complaints and were considered by intake committees across the fields and DIOS (73 of the complaints were considered by at a least two intake committees due to the de-centralized system in place producing referrals). Figure 3 shows the breakdown of intake decisions, 67.9 per cent of considered complaints resulted in investigation or preliminary assessment.

Figure 3 - Intake decisions Agency-wide



49. Figure 4 shows a full breakdown of each allegation by category.

Figure 4 - Breakdown of allegations Agency-Wide

| UNRWA | Total | Sexual | Sexual | Corporal | Breach of | Assault (not | Retaliation | Harassment | Recruitment | Fraud, Theft | Other Cases |
|-----------------------------------|-------|------------------------|------------|------------|------------|--------------|-------------|--------------------------------|--------------|----------------------|-------------|
| | | Exploitation and Abuse | Harassment | Punishment | Neutrality | CP) | | /Discrimination/Abuse of Power | Irregularity | & Loss to the Agency | |
| Complaints Received | 415 | 13 | 7 | 91 | 11 | 32 | 7 | 83 | 23 | 82 | 139 |
| Investigation | 228 | 10 | 4 | 78 | 9 | 17 | 2 | 41 | 9 | 51 | 58 |
| Preliminary Assessment | 54 | 0 | 3 | 8 | 0 | 5 | 0 | 11 | 7 | 14 | 16 |
| Declined | 29 | 1 | 0 | 1 | 0 | 5 | 1 | 5 | 4 | 5 | 11 |
| Record for Information Management | 14 | 2 | 0 | 0 | 0 | 1 | 2 | 5 | 0 | 4 | 3 |
| Resolution | 81 | 0 | 0 | 4 | 2 | 4 | 0 | 21 | 2 | 7 | 46 |
| Suspend | 9 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 1 | 1 | 5 |

50. SEA allegations experienced a sharp rise during Q4 of 2019, with a jump from 5 allegations in the first three quarters of the year, to 8 allegations in Q4 alone including 22 victims willing to consent to an investigation. The Corporal Punishment allegations accounted for 22 per cent of total allegations and almost all (94.5 per cent) were recommended for some form of investigation.

Substantiation rate

51. Starting from the current report for 2019, DIOS ID also presents the 'substantiation rates' below. Substantiation represents the proportion of closed investigations that concluded there was sufficient evidence that the staff member had committed wrongdoing.

Table 3 - Closures and Substantiations

| | GFO | JFO | LFO | WBFO | SFO | DIOS |
|--|---------------|---------------|---------------|---------------|-------------|---------------|
| Number of Investigations Closed | 69 | 14 | 23 | 11 | 31 | 31 |
| Number of Investigations Substantiated | 27 | 3 | 9 | 3 | 9 | 15 |
| Percentage of Investigations Substantiated | 39.1 per cent | 21.4 per cent | 39.1 per cent | 27.3 per cent | 29 per cent | 48.4 per cent |

52. It is to be noted that DIOS does not work towards any specific substantiation rate goal, as the focus should be that the investigation is conducted thoroughly and correctly, otherwise it may potentially create perverse incentives. On the other hand, a low substantiation rate may indicate that there could be many complaints made without much evidence but were nevertheless predicated for investigation. A potential benefit of the DIOS initiative for centralizing the intake process with appropriate assessment of the allegations may mitigate such risk. DIOS will continue to monitor the substantiation rate for appropriate analysis and response.

DIOS Investigation Division cases

53. Figure 5 shows the snapshot DIOS ID cases in 2019.

Figure 5 - Cumulative year – DIOS

| DIOS | Total | Sexual Exploitation and Abuse | Sexual Harassment | Corporal Punishment | Breach of Neutrality | Assault (not CP) | Retaliation | Harassment /Discrimination/Abuse of Power | Recruitment Irregularity | Fraud, Theft & Loss to the Agency | Other Cases |
|-----------------------|-------|-------------------------------|-------------------|---------------------|----------------------|------------------|-------------|---|--------------------------|-----------------------------------|-------------|
| Open Cases (previous) | 11 | 0 | 0 | 0 | 0 | 0 | 1 | 3 | 2 | 0 | 5 |
| Cases Opened | 35 | 10 | 3 | 0 | 0 | 1 | 1 | 11 | 5 | 12 | 8 |
| Cases Closed | 31 | 6 | 3 | 0 | 0 | 0 | 1 | 10 | 5 | 5 | 9 |
| Currently Open | 15 | 4 | 0 | 0 | 0 | 1 | 1 | 4 | 2 | 7 | 4 |

54. DIOS had completed work on 31 cases with 15 substantiated. DIOS ID issued 39 reports linked to the 31 completed cases, some cases resulted in additional management advisory memoranda or supplemental reports where more than one subject is identified as committing wrongdoing.

55. The Agency saw a spike in alleged victims of SEA in 2019, 3 separate cases involved contractors employed in JFO. Two cases are ongoing with 21 child victims having given testimony. DIOS also issued an advisory report suggesting strengthening the screening procedures for canteen workers. An additional SEA case was completed in GFO

56. Other cases substantiated by DIOS in 2019 include a case against an UNRWA staff member who misappropriated approximately US\$2,500³ by falsifying data on the Agency's refugee assistance program in order to ensure payments to himself, family members and friends, who were not eligible for such payments. This case did not result in disciplinary action as the staff member resigned prior to disposal of the case. The Agency is considering options to refer the staff member to the local authorities. Another case involved a staff member showing undue favouritism towards one of his staff who, it turned out, had falsified his academic qualifications. UNRWA is considering the appropriate disciplinary measures against the subjects. DIOS also conducted an investigation examining retaliation against a staff member by senior management. The matter is awaiting legal determination and disposal.

57. Table 4 below provides a summary of all sanction decisions finalized in 2019 on DIOS investigation reports. In addition, DIOS is awaiting disposal decisions for 15 cases.

Table 4 - Case Disposal Decisions - Field and DIOS cases for 2019

| Case Disposal Decision | DIOS Cases |
|--------------------------------|------------|
| No Sanction (Subject resigned) | 2 |
| No Sanction (Subject active) | 6 |
| Censure Only | 1 |
| Fines and Suspension | 4 |
| Demotion | 0 |
| Dismissal | 3 |

Additional Information

58. DIOS provides detailed breakdown of case statistics by Field Office per quarter (Appendix 1).

Way forward

59. The Investigations Division endeavours to conduct its work pursuant to internationally accepted best practices, as reflected in the DIOS Investigation Policy, the Uniform Guidelines for Investigations, 2nd Edition, and the DIOS Guide to Conducting Misconduct Investigations, as well as in accordance with the Agency's Regulatory Framework. Investigations carried out by field offices should also be conducted in accordance with these standards.

60. The strategic priorities for 2020 are in line with the vision for the 2022 outset in the DIOS strategic plan document:

- Ensure that high-risk investigations conducted by DIOS are of the highest standards and completed on a timely basis;
- Oversee and ensure strengthening of quality and timelier field office-led investigations; and
- Improve the Agency's awareness of the investigation function to act as a deterrence for wrongdoing.

61. DIOS will continue with its efforts to improve the quality of all Agency investigations through outreach and training for the fields. DIOS will begin implementation of centralization of the investigation intake function. DIOS will seek ways to enhance fraud investigation effectiveness by combining Audit and Investigations expertise. In addition, a full review of investigation policy and procedures will be implemented in line with jurisprudence and best practices, to streamline investigations and improve the efficiency.

evaluation division activities

Overview

62. Established in 2007, the UNRWA evaluation function is governed by an institutional framework comprising OD 14 and the UNRWA Evaluation Policy, which describes evaluation at UNRWA, including the mandate, roles, and responsibilities of the DIOS Evaluation Division (ED).

63. A primary responsibility of ED is to undertake systematic and objective assessments of Agency programmes, to analyze strategies and operations, and determine the extent to which outcomes are being achieved. Consequently, ED's work can play an important role in furthering organizational learning and strengthening a culture of continuous improvement. Additionally, ED has a responsibility to provide oversight and leadership for the Agency's decentralized evaluation function, and to maintain guidance, provide technical support and develop the capacity of staff to manage decentralized evaluations. ED is responsible for quality assurance of key decentralized evaluation products, including terms of reference, inception and final reports.

64. UNRWA commitments towards the evaluation function, including in terms of dedicated financial resources, are embedded in OD 14, the UNRWA Evaluation Policy, as well as in management responses to the 2018 assessment by the Multilateral Organization Performance Assessment Network (MOPAN). Even so, the Agency's ability to fully deliver on these commitments and the financial backing to evaluation has been constrained by the persistent funding crises faced by the Agency. Consequently, the evaluation function has operated in the absence of predictable and sustained funding, similar to the Agency at large. While research funding was available to conduct a few decentralized evaluations in 2019, funding to complement the central evaluation function was not available in 2019s.

Results in 2019

65. 2019 was a rebuilding year for the Evaluation Division as there was a full turn-over in its staff between 2017 and 2018. In April 2019, a new Chief for the Evaluation Division joined UNRWA, and in the fourth quarter of 2019, two evaluation officers, a P3 international, and G17 area officer, joined the ED.

66. In the second part of the year, the Evaluation Division prepared a strategic plan for 2020-2022. To inform the plan, a broad assessment of the Agency's evaluation practices as well as results of activities between 2016 and 2019 was completed. A review of 12 evaluation reports, an online survey among key

from recent independent reviews⁵ of the function was completed. Further, the Division consulted with the Department of Planning, headquarters and field directors, and field partners. To gather views from external stakeholders, the Division presented its overall strategy and work plan to the Agency's Harmonized Reporting Working Group (HRWG)⁶, as well as the ACIO. The resulting strategy outlines areas of action for the Evaluation Division across three strategic objectives that aim to: i) strengthen the organizational culture and demand for independent evaluation, ii) strengthen practices and the overall quality of UNRWA evaluations, and iii) improve the quantity and strategic relevance of UNRWA evaluations

67. In efforts to advance the quality of decentralized evaluations, the Division launched a decentralized evaluation interest group in the fourth quarter of the year. The group will meet quarterly in 2020 to provide input to important work plan items, including revisions to the 2016 UNRWA Evaluation Policy and guidelines and tools for quality assurance. The mechanism aims to enrich the working relationships between the central and decentralized functions, and strengthen the quality and consistency in decentralized evaluation processes and deliverables.

68. Concerning evaluation activities, the Division finalized the planning and research for a central evaluation on the Agency's monitoring and reporting activities on the Agency's Medium-Term Strategy and supported the finalization and issuance of three decentralized evaluation reports.

69. Brief summaries of the evaluations finalized are provided below, and the full reports, including the management responses, are publicly available on the UNRWA website.

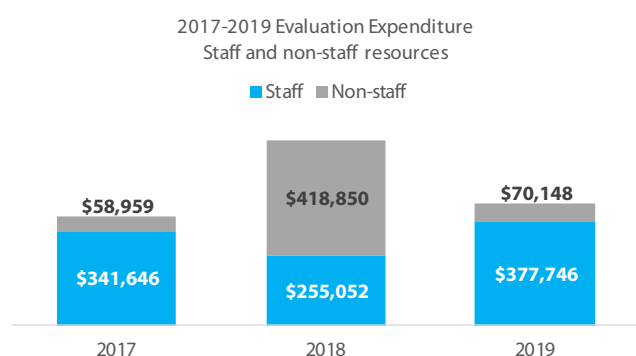
- The decentralized evaluation of the work of Jordan Field to replace multiple rented schools with a new, purpose built school, provided robust findings and conclusions on the value, results and lessons learned through the project. Based on its findings, the evaluation recommended improvements to strengthen the effectiveness and efficiency of school construction projects, including the Agency's approach to inter-departmental coordination, community engagement, and disability, environmental and socio-economic assessments of construction projects;

- The Jordan Field also commissioned an evaluation to assess the extent to which a pilot approach to case management, referrals and the use of multi-disciplinary teams produced valuable results for the Agency's child and family protection services. While the evaluation's

overall assessment was positive, some important recommendations were issued to strengthen project design and management practices, including the strength of results frameworks, inter-departmental coordination, and partnership arrangements; and

- A decentralized evaluation of support provided by the Lebanon Field to Palestine Refugees from Syria (PRS) through the EU Regional Trust Fund in Response to the Syrian Crisis (Madad) was also completed in 2019. The evaluation found the UNRWA activities for PRS relevant and effective, and highlighted the importance of recreational activities, psycho-social support to school retention, and the Agency's work with community-based networks. The evaluation issued eight recommendations aimed to sustain and strengthen the Agency's progress that are informing Field programming including the Madad funded project interventions.

70. The overall cost⁷ of UNRWA evaluation activities in 2019 amounted to US\$ 447,894 (see below for breakdown). This was equivalent to 0.04 per cent of the Agency's expenditures in 2019 of US\$ 1.1 billion.



Status of evaluation recommendation implementation

71. Both DIOS evaluations and the Agency's decentralized evaluations generally identify recommendations to improve the Agency's work. Recommendations are issued to management, at which point the management agrees to a plan of action and timescale for addressing the recommendations. The length of time required to implement a recommendation depends on the complexity of the issue and the resources required to implement it.

72. According to the Agency's evaluation policy, Evaluation Division has a responsibility to monitor and follow-up on the Agency's compliance and implementation of recommendations issued through central evaluations while the follow-up on recommendations generated by decentralized evaluations is the responsibility of Field and Headquarter Departments. DIOS, however, reports on the implementation rate for both centralized and decentralized

evaluation recommendations, and report on the status of recommendations issued through decentralized evaluations. Table 8 below presents an overview on the status of evaluation recommendations issued by the Evaluation Division since 2016. All DIOS evaluation recommendations issued prior to 2016 have been closed. Table 9 presents an overview of outstanding recommendations issued through the Agency's decentralized evaluations as at 2019 year-end. Recommendations from decentralized evaluations issued prior to 2017 have been closed.

Table 5: Status of Implementation of Recommendations from Centralized Evaluations

| Evaluation topic | Report Year | Total Issued | Closed | In progress |
|---|-------------|--------------|-----------|-------------|
| The e-Health project | 2016 | 7 | 4 | 3 |
| UNRWA Security Risk Management | 2016 | 18 | 16 | 2 |
| The transition to the e-card modality in the Jordan, West Bank and Lebanon fields | 2018 | 5 | 5 | |
| Total | | 30 | 25 | 5 |

Table 6: Status of Implementation of Recommendations from Decentralized Evaluations

| Evaluation title | Report Year | Total Issued | Closed | In progress |
|---|-------------|--------------|-----------------|-------------|
| Construction project to improve living conditions of vulnerable Palestine refugees in Jerash camp | 2017 | 25 | 20 | 5 |
| Replacing rented schools at Jabal Al Taj in Jordan | 2018 | 37 | 19 | 18 |
| Engaging youth project in Syria | 2018 | 15 | 11 | 4 |
| Gender initiative programme in Gaza | 2018 | 29 | 29 ⁸ | |
| Maintaining the resilience of Palestine refugees from Syria in Jordan and Lebanon | 2019 | 8 | 4 | 4 |
| Case management approach to child and family protection services | 2019 | 24 | | 24 |
| Total | | 138 | 83 | 55 |

Way forward

73. The 2020 work plan for the Evaluation Division includes a range of activities to strengthen the normative framework for evaluation management and to address the 2018 MOPAN recommendation to address the lack of strategic evaluations. Revisions are planned for the 2016 UNWRA Evaluation Policy and the Standards and Procedures for Quality Assurance in Evaluation to strengthen their alignment to United Nations Evaluation Group Norms and Standards for Evaluation. Additionally, revisions to the framework are needed to clarify roles and responsibilities for central and decentralized evaluations and strengthen the provisions for financing the evaluation function.

74. An annual evaluation plan for 2020 was developed in consultation with Agency departments and fields and following an internal analysis by the Evaluation Division. In addition to providing quality assurance assistance to several decentralized evaluations planned, the Evaluation Division will work on four central evaluations in 2020:

- **Evaluation of the monitoring and reporting of the Medium-Term Strategy.** This evaluation commenced in August 2019, and reporting will be completed in May 2020;

- **Evaluation and Audit of the work of the UNRWA Protection Division on Protection Audits.** This assessment will be conducted jointly by the Audit and Evaluation Divisions and will combine evaluation and audit methodologies to deliver a more comprehensive assessment of the Agency's Protection Audits, which assess the progress of UNRWA programmes across principles of protection mainstreaming. Planning will commence in March, 2020 with a target for completion by December, 2020;
- **Evaluation of the UNRWA Education Programme reform.** Planning will commence in June 2020 with a target for completion in early 2021; and
- **Evaluation of the UNRWA Family Health Team Approach.** Planning will start in April 2020 with a target for completion by March 2021.

75. The implementation of the WP will be monitored and appropriate changes will be considered to respond to changes in operational context in particular regard to the impact of COVID-19. For example, the Evaluation Division has launched a real-time evaluation of the UNRWA response to the COVID-19 crisis in early April 2020.

annex 1 – 2019 annual report of ethics office

I. Introduction

1. The present report, the eleventh since the designation of an Ethics Officer in UNRWA in January 2008 and the ninth since the establishment of the UNRWA Ethics Office in September 2009, is submitted pursuant to UN Secretary-General Bulletin ST/SGB/2007/11 and UNRWA OD 30, requiring annual reporting on the activities of the Ethics Office and the implementation of related policies. The report also responds to the request of the ACIO to be kept regularly informed about the work of the Ethics Office.

2. In accordance with its mandate to help nurture a culture of ethics, integrity and accountability within the Agency, the present report provides an overview and assessment of the work and achievements of the Ethics Office over the reporting period.

3. The report will be appended to the annual report of the Department of Internal Oversight Services and is submitted to the Commissioner-General and to the UNRWA Advisory Commission.

II. Background and general information

4. An increased emphasis on integrity and ethics within the United Nations is a crucial component of the Secretary-General's ongoing efforts to reform and strengthen the organization. This comes at a time when organizations all over the world, both public and private, are taking a closer look at organizational ethics. Against this backdrop, the Secretary-General established an Ethics Office at the United Nations Secretariat in 2006. This was followed in 2007 by an instruction to all funds and programmes, including UNRWA, to establish their own separate ethics offices (ST/SGB/2007/11 refers).

5. Following the promulgation of this instruction, the Commissioner-General initially designated the Agency's General Counsel as Ethics Officer in addition to the latter's regular duties. Effective 1 September 2009, a separate Ethics Office was established in UNRWA, with its terms of reference contained in Organization Directive 30, promulgated on 11 April 2011.

6. The Ethics Office is administratively attached to the Department of Internal Oversight Services (DIOS), although it operates independently and with full impartiality and confidentiality as required by ST/SGB/2007/11 and has full and unrestricted access to the Commissioner-General

Organization Directive No. 30. The Chief of the Ethics Office and has the opportunity to refer matters to the Chairperson of EPUN, of which the Chief, Ethics Office is a member.

7. The Chief of the Ethics Office provides regular updates of the office's work plan and achievements to the ACIO, which represents a measure of oversight with respect to its functioning and further enhances the independence of the office. In 2019, the Ethics Office provided briefings to the ACIO in April, June and November.

8. The overall objective of the Ethics Office is to assist the Commissioner-General in nurturing a culture of ethics, integrity and accountability, and thereby to enhance the trust in and the credibility of UNRWA, both internally and externally. The Ethics Office fulfills this mission by providing services to management and individual staff members in five areas:

- a. Confidential ethics advice and guidance;
- b. Financial and outside interest disclosure;
- c. Protection against retaliation;
- d. Training, education and outreach;
- e. Policy support and standard setting.

9. The Ethics Office also has a number of responsibilities related to the Agency's policies on protection from SEA of beneficiaries⁹ and on the prohibition of discrimination, harassment – including sexual harassment – and abuse of power in the work context, hereinafter collectively referred to as Prohibited Conduct. As these cut across other aspects of the Office's mandate, related activities are reported under the main headings mentioned above. Statistics on allegations of SEA and Prohibited Conduct are provided in the annual report of DIOS.

10. The Ethics Office comprises the Chief, at P-5-level and an Ethics Officer (grade 17). An Administrative Assistant (grade 11) post was abolished at the end of 2018 and efforts are ongoing to re-instate it. In addition, an intern supported the work of the office during part of the year.

11. In 2019, UNRWA faced an unprecedented financial crisis when the Agency's long-term largest donor dramatically reduced its contribution. Austerity measures introduced in response have significantly impacted UNRWA programmes, as well as support services. As part of these measures, much of the Ethics Office's non-staff budget for the year was frozen, resulting in adjustments to the work plan (especially with respect to training and outreach to Fields).

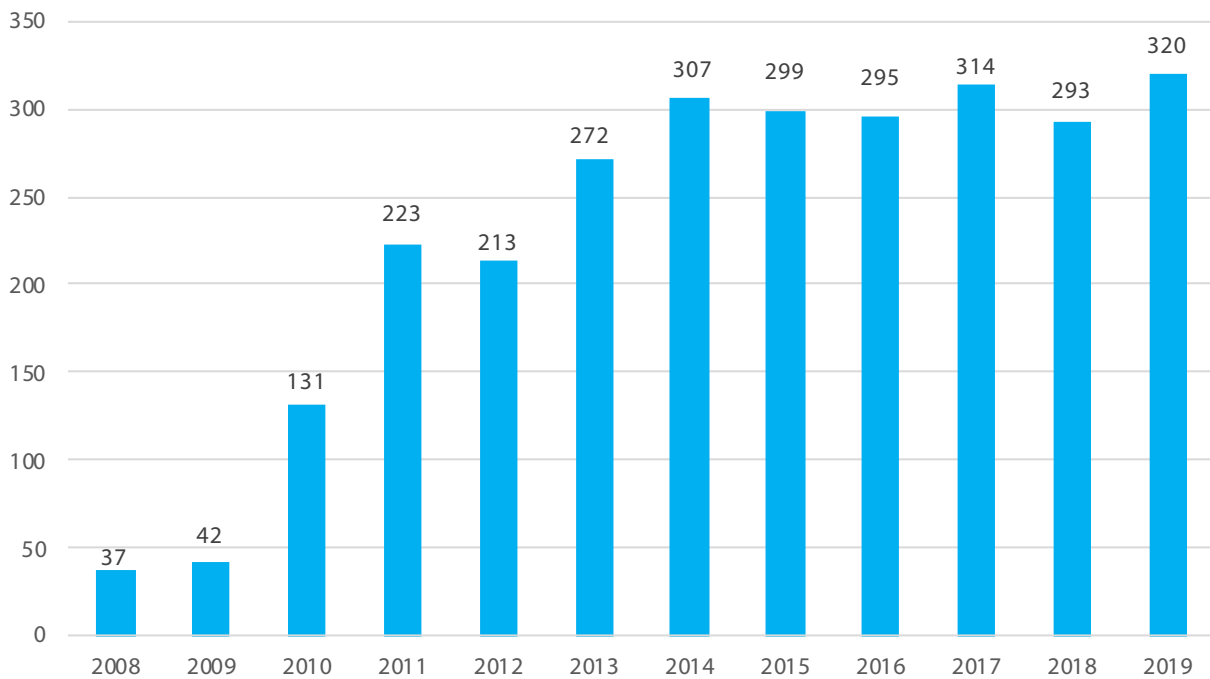
III. Activities of the Ethics Office

12. In 2019, the office received a total of 320 requests for its services, a slight increase in comparison to 2018. As reflected in Figure 1 below, the demand for the Office’s services has stabilized during the last five years. The Ethics Office continued to be increasingly approached by managers with requests for advice, training and other support. After the initial focus, during its first five years of operations, on raising general staff awareness of the standards of conduct, ethical decision-making and avenues for addressing staff concerns, the focus over the past years has shifted to the development of ethical leadership, prevention of fraud and corruption in humanitarian operations, prevention of sexual misconduct and other support to managers and supervisors.

14. In addition to recorded requests for services, the Ethics Office has also responded to a large number of emails and phone calls with respect to the administration of the UNFDP, the Area Staff Declaration of Interest Programme, and the roll-out of the ethics e-course and other e-courses managed by Moodle platform such as Social Media and Neutrality, Prevention of Sexual Harassment & Abuse of Authority (PSHAA) and Prevention of Sexual Exploitation and Abuse (PSEA).

15. In early 2019, an UNRWA-wide sexual misconduct task force, coupled with individual field office based sexual misconduct working groups continued to work on and

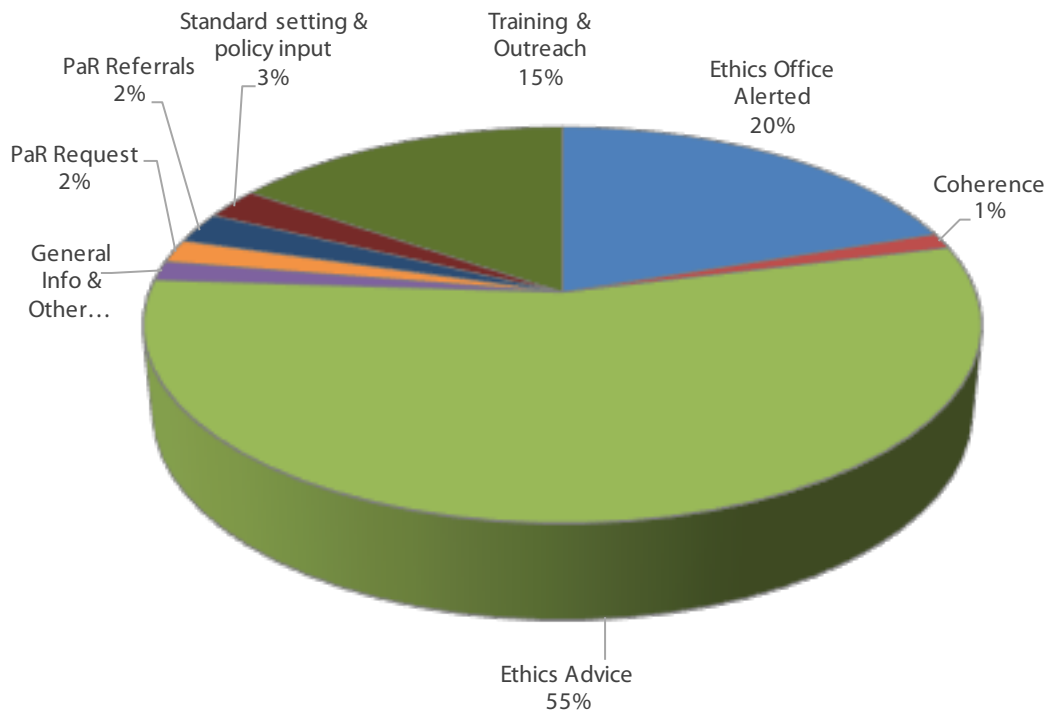
Figure 1: Overall requests for Ethics Office services by year (2008 – 2019)



13. In line with the mandate of the Ethics Office, requests for services covered a broad range of categories: ethics advice (174 requests), training and outreach (49), protection against retaliation (PaR) for reporting misconduct and for cooperating with duly authorized audits or investigations (6), PaR referrals from other UN organizations (8), requests from EPUN members (coherence) (4), policy support and standard setting (8), matters in respect of which the Ethics Office was alerted (63), requests related to Alleging Wrongdoing (3), and general information and other (5). Figure 2 provides a breakdown of requests by category.

coordinate activities related to sexual misconduct in order to: (i) ensure that the Agency adheres to UN Secretary-General and Chief Executive Board initiatives, standards and reporting requirements related to the prevention and response to SEA and sexual harassment (SH); and (ii) go beyond system-wide efforts in ensuring that Palestine refugee needs are met within an environment that is free from SEA and SH. The Ethics Office has been extensively involved in supporting the work of the task force and working groups.

Figure 2: Requests for services from the Ethics Office (2019)



A. Advice and guidance

16. The Ethics Office serves as an independent, confidential and impartial office that represents neither management nor staff and remains neutral and advisory in nature. The Office assists managers and other staff in upholding the highest levels of integrity, efficiency and competence by providing confidential advice on relevant standards of conduct and by clarifying staff and Agency obligations. In helping staff make decisions consistent with the values and rules of the Agency, the Ethics Office provides an essential risk prevention function.

17. The Ethics Office advises staff on various concerns, including actual or perceived personal conflicts of interest, engagement in outside activities, Prohibited Conduct, workplace issues and employment-related concerns. While providing a secure and confidential resource for staff, the Office does not replace existing mechanisms for reporting of misconduct or resolving of grievances. The independent and confidential nature of the Office facilitates its approachability and builds trust.

18. During the reporting year, the Ethics Office responded to 174 requests for confidential ethics advice, a slight increase in comparison to 2018. Figure 3 provides a breakdown of the various types of advice request. The Ethics Office continues to respond to requests related to prevention and/or mitigation of potential or actual conflicts of interests, including requests related to gifts and honours, outside employment and other outside activities. UNRWA has a decentralized system for the approval of requests for outside employment and outside activities, and related questions are mostly answered by HR offices at field offices, which explains the relatively low number of advice requests on such matters reaching the

Ethics Office. The Ethics Office continues to be regularly consulted by HR managers in relation to outside activity and outside employment requests.

19. Other categories of advice requests, which as in previous years continue to make up the largest percentages of the various request-types made to the Office, related to employment related concerns, Prohibited Conduct, other workplace issues. In the UN and the other funds and programmes, such issues are frequently referred to the organizational ombudsperson, although the respective ethics offices deal with queries of this nature as well. In the absence of an ombudsperson at UNRWA, the Ethics Office has continued to deal with such requests within the confines of its mandate. Because the Ethics Office does not have the mandate to directly engage in the resolution of individual staff member grievances, the guidance provided by the Office was limited to drawing attention to the applicable policies, advising about options to address concerns through supervisors or other offices and/or referral to such offices. Where appropriate, the Office encouraged complaining staff to speak up and make use of these resources. On the positive side, UNRWA has approved establishment of an Ombudsman Office in late 2019. However, it might take some time before it becomes operational.

B. Financial and outside interest disclosure

20. UNRWA joins the UN and other funds and programmes in requiring staff members who are in positions of authority or who hold specific positions which entail financial decision-making authority to annually disclose personal financial

assets and outside affiliations and interests. Any international staff required to disclose are required to do so by participating in the United Nations Financial Disclosure Programme administered by the UN Ethics Office with support from the UNRWA Ethics Office. The UNRWA Ethics Office administers a separate programme for (locally recruited) area staff required to disclose outside affiliations and interests. Both programmes promote staff awareness of conflict of interest situations and preserve and protect the integrity of the organization and participating staff, thereby maintaining and enhancing public trust in UNRWA. The Ethics Office, or a designated party in the case of international staff, reviews these disclosures in order to identify real or potential conflicts of interest, and provide advice accordingly.

21. 104 international staff members were required to file financial disclosure statements. This includes all staff members at the D-1 level and above, all staff (regardless of grade) whose principal duties include procurement and investment functions, and all staff with access to confidential procurement or investment information. All but one had fully complied with their filing obligations at the end of the programme closing date. Appropriate follow-up action was taken with respect to the one non-compliant staff member.

22. Of the area staff, those required to file a Declaration of Interest Form covering their outside affiliations and other interests include all those whose principal occupational duties involve procurement or investment functions, all those responsible for requisitioning and certifying requisitions of significant quantities of goods and/or services, and all those serving on contract committees. Based on these criteria and guidance from the Ethics Office, Field Office Directors and Headquarters Department Heads

23. 829 staff members from headquarters and field offices, a 22 per cent increase compared to 2018 which was caused by the inclusion of the Gaza Field Office which was excluded previously due to the prevailing conditions in the Gaza Strip. By the end of the year, 829 staff members had submitted completed declaration forms, representing a 100 per cent compliance rate.

24. All 829 submitted forms were reviewed by staff from the Ethics Office. 285 potential conflicts of interests were identified, mostly related to family relationship issues, in addition to outside activities. Upon careful review of the disclosure forms and additional documentation, as well as consultation with the concerned staff members, the Office determined that in all cases no action was required. This is a clear evidence that UNRWA staff have become very aware of the policies and requirements related to outside activities and conflict of interest.

C. Protection against retaliation (PaR)

25. The UNRWA policy for protection against retaliation¹¹ encourages UNRWA personnel to report misconduct and/or cooperate with authorized audits or investigations, without

fear of reprisal. In promoting and providing protection for such reporting and cooperation, the policy enhances UNRWA's ability to investigate and remedy conduct that if otherwise left unaddressed could cause significant damage to UNRWA's operations and reputation. In accordance with the policy, the Ethics Office receives requests for protection against retaliation and conducts preliminary assessments to determine whether a complainant engaged in a protected activity and, if so, whether the protected activity was a contributing factor in causing the alleged retaliation. If the Office determines that a prima facie case of retaliation has been established, the matter is normally referred to DIOS for investigation.

26. The Ethics Office received fourteen new PaR requests and referrals - six new cases and eight cases referred by the UN Ethics Office. The six requests pertained to staff from all five fields of operations as well as headquarters, while the eight referrals were submitted to Chief Ethics Office for a second review being the Alternate Chair for EPUN. Out of the eight referrals, Chief Ethics Office was able to assess three related cases and provided recommendations in which he advised to look further into the alleged allegations of retaliation. The other five requests were returned back to the UN Ethics Office for re-distribution since Chief Ethics Office retired at the end of November 2019 and was unable to assess. As for the six new PaR cases, all of them were assessed by the Ethics Office with a determination that the allegations did not amount to prima facie cases of retaliation.

D. Training, education and outreach

27. In 2018 and as part of the increased Agency focus on preventing and addressing sexual misconduct, raising staff awareness of SEA and SH had been identified as a key priority. The Ethics Office continued to engage with the sexual misconduct task force and working groups on a number of initiatives that were implemented during the reporting period.

28. The Ethics Office continued to push for raising SEA and SH awareness. In October 2019, the Ethics Office launched two online courses which were obtained from the UN. One is named "Prevention of Sexual Harassment and Abuse of Power (PSHAA)", the other is named "Prevention of Sexual Exploitation and Abuse (PSEA)". As of 31 Dec 19, 12,984 staff have completed the PSEA e-course and 15,560 staff have completed the PSHAA e-course. Face-to-face training was developed for implementation in 2020 which targets manual workers and those who are either computer illiterate or do not have access to computer systems. In addition, SEA and SH awareness training has been integrated with other training modules such as Ethics Induction, Ethical Leadership, and General Ethics Awareness training.

29. Beyond training on sexual misconduct, the Ethics Office continued to facilitate and monitor the roll-out of the e-learning course on social media and neutrality, launched in 2017. This 90-minute interactive course was developed as one

of the responses to requests from staff and unions for training and precise guidance on social media and neutrality. Roll-out of the course was extended to all fields and HQs. In response to concerns that manual workers and other junior staff had difficulty accessing the e-course, the Ethics Office provided facilitated training to this category of personnel on social media and neutrality (in addition to SEA and SH, see above) bringing the total since the launch of the e-course to 29,204, amounting to 95 per cent of the total workforce.

30. The Ethics Office conducted missions to the Gaza Strip, Jordan, Lebanon, Syria and the West Bank, primarily to conduct Anti-Fraud and Anti-Corruption (AFAC) training to selected supervisors / managers in the fields and HQs. The AFAC training module was developed and launched in September 2019. Ever since, 10 AFAC workshops have been conducted Agency-wide and a total of 197 supervisors/managers have been trained.

31. Newly recruited personnel continue to be required to take the Agency's comprehensive ethics e-learning course, which was first launched in 2013. In addition, the Ethics Office provided individual briefing sessions to 24 newly appointed international staff members and other personnel. The Ethics Office also continued the distribution of its handbook (for managers and supervisors) and shorter booklet (for other staff) on ethics and the standards of conduct and related materials.

E. Standard-setting and policy support

32. During the reporting period, the Ethics Office provided policy-related and technical comments to eight (8) requests that relate to revision of the Agency's procurement manual, beneficiary feedback mechanism utilizing a mobile application, input on the draft technical instruction on access to services for pregnant women, information regarding the accountability of NGOs working in UNRWA installations who receive complaints from children they are working with, ASU representation to the Internal Justice Committee, overview of the EO, and it's the current status of our work to the Board of Auditors, internal UNRWA investigations and due diligence policy.

33. As part of the Ethics Panel of the United Nations, UNRWA has been sharing experiences and best practices with other Agencies of the United Nations. The collaboration with EPUN members, in particular, serves to promote coherence of UNRWA's ethics-related policies, strategies and standards with those of the UN Secretariat and the other funds and programs in accordance with ST/SGB/2007/11.

34. As mentioned earlier, a sexual misconduct task force was established at the beginning of 2018 to find innovative ways to ensure that UNRWA meets UN Secretary-General and Chief Executive Board initiatives, standards and reporting requirements but also go beyond and tailor UN-wide efforts to prevent SEA and SH in UNRWA's context and beneficiary community. The task force is led by the Department of Legal

Affairs and the Ethics Office, in its capacity as the Agency's senior focal point for SEA, has been actively supporting its work, contributing to the development of its terms of reference, initial gap analysis, and due diligence exercise and participating in the various meetings. Whilst on field missions, meetings were held with field sexual misconduct working groups to help guide them in implementing the due diligence exercise, answer their questions and pave the way for the sexual misconduct training that was rolled out during the year (see section D, above).

IV. Conclusion and recommendations

35. Although the overall number of requests for services has been stable, the number of requests for protection against retaliation has increased. As many of those requests are accompanied by voluminous documentation, often in Arabic, requiring translation, the Ethics Office has frequently been unable to carry out the preliminary assessments with respect to retaliation cases within the 45 day deadline set out in Organization Directive No. 30. Whilst the Ethics Office continues to strive to deal with retaliation complaints expeditiously, it recognizes that within existing resource constraints, and the inability to obtain additional resources due to financial austerity, it is likely to continue to lag behind with respect to its PaR case load.

36. In view of the considerable demand for services that in other organizations are provided by an organizational ombudsperson, the Ethics Office reiterates its earlier recommendation that the Agency consider ways to provide ombudsman-services to UNRWA personnel. In this context it is worth noting that the JIU Report JIU/REP/2015/6 entitled "review of the organizational ombudsman services across the United Nations system". In its executive summary JIU states: "Organizations without an informal dispute resolution mechanism receive, on average, twice as many formal grievances per year as organizations with one" and further states: "Reducing or avoiding conflict and grievances in the workplace will decrease the operational costs of the organizations (...)". The Ethics Office will continue to provide information on the different options available to the staff, but without entering into providing direct mediation services to staff seeking conflict resolution. Since approval to establish an Ombudsman Office was granted in 2019, it is strongly recommended to expedite the staffing process.

37. The Ethics Office strongly recommends re-instatement of the Admin Assistant post, grade 11.

appendix 1 – breakdown of investigation statistics by field office

This report provides detailed breakdown for each of the Field Offices for 2019.

Snapshot of agency-wide case flow during 2019 (Year End)

1. Figure 1 is an Agency wide snapshot of the year to date investigation activities. The Agency authorized 282 new cases, comprising 343 allegations, for investigation, from 1 January 2019 until 31 December 2019. The number of open cases has increased by 55.4 per cent from 186 to 289.

Figure 1 - Snapshot of Agency Cases

| UNRWA | Total | Sexual Exploitation and Abuse | Sexual Harassment | Corporal Punishment | Breach of Neutrality | Assault (not CP) | Retaliation | Harassment /Discrimination/Abuse of Power | Recruitment Irregularity | Fraud, Theft & Loss to the Agency | Other Cases |
|-----------------------|-------|-------------------------------|-------------------|---------------------|----------------------|------------------|-------------|---|--------------------------|-----------------------------------|-------------|
| Open Cases (previous) | 186 | 2 | 2 | 46 | 5 | 15 | 2 | 33 | 6 | 36 | 40 |
| Cases Opened | 282 | 10 | 7 | 86 | 9 | 22 | 2 | 52 | 16 | 65 | 74 |
| Cases Closed | 179 | 8 | 6 | 38 | 8 | 10 | 1 | 32 | 8 | 38 | 44 |
| Currently Open | 289 | 4 | 3 | 94 | 6 | 27 | 3 | 53 | 14 | 63 | 70 |

| | |
|--|-----|
| Age of Currently Open Cases (Average Days) | 337 |
| Age of Closed Cases (Average Days) | 356 |
| Percentage of Cases Closed within 6 Months | 30% |

Snapshot of complaints received in 2019 by Field Office (Year End)

Figure 2- Allegations received in 2019 by location

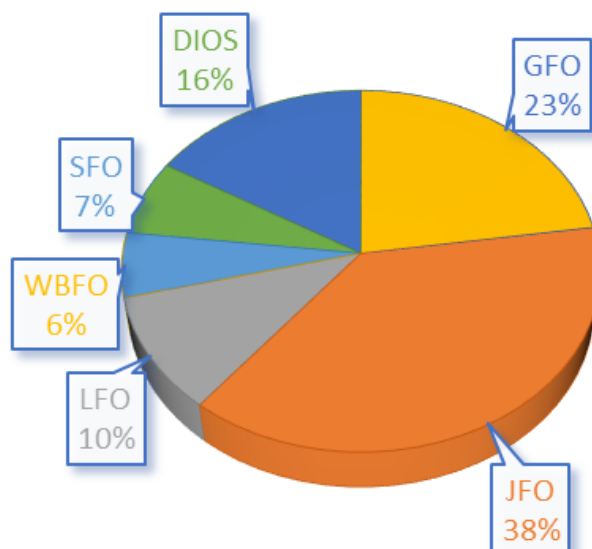
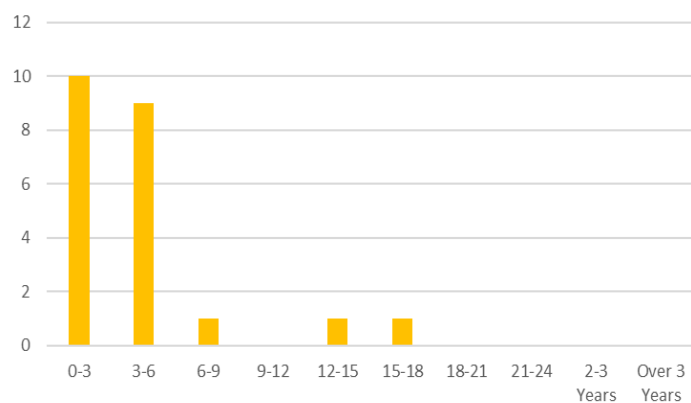


Figure 4 - GFO Case Ageing 2019



| GFO Q1 | | Sexual Exploitation and Abuse | Sexual Harassment | Corporal Punishment | Breach of Neutrality | Assault (not CP) | Retaliation | Harassment /Discrimination/Abuse of Power | Recruitment Irregularity | Fraud, Theft & Loss to the Agency | Other Cases |
|-----------------------|----|-------------------------------|-------------------|---------------------|----------------------|------------------|-------------|---|--------------------------|-----------------------------------|-------------|
| Total | | | | | | | | | | | |
| Open Cases (previous) | 36 | 1 | 0 | 9 | 0 | 5 | 0 | 3 | 0 | 8 | 10 |
| Cases Opened | 15 | 0 | 2 | 5 | 0 | 0 | 0 | 3 | 0 | 3 | 4 |
| Cases Closed | 17 | 1 | 1 | 3 | 0 | 1 | 0 | 2 | 0 | 1 | 8 |
| Currently Open | 34 | 0 | 1 | 11 | 0 | 4 | 0 | 4 | 0 | 10 | 6 |

| | | | | | | | | | | | |
|------------|----|---|---|---|---|---|---|---|---|---|----|
| Complaints | 30 | 0 | 2 | 5 | 1 | 0 | 0 | 4 | 0 | 5 | 17 |
|------------|----|---|---|---|---|---|---|---|---|---|----|

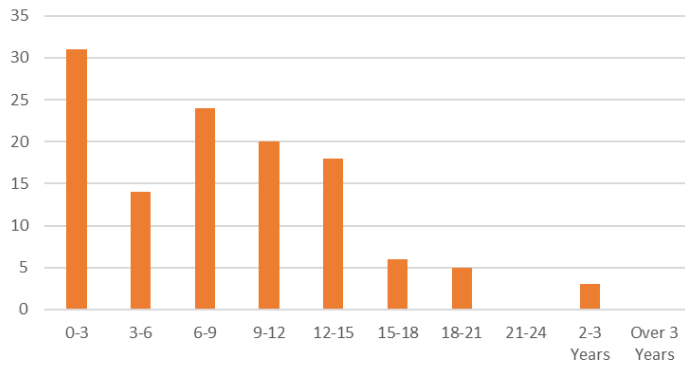
| GFO Q2 | | Sexual Exploitation and Abuse | Sexual Harassment | Corporal Punishment | Breach of Neutrality | Assault (not CP) | Retaliation | Harassment /Discrimination/Abuse of Power | Recruitment Irregularity | Fraud, Theft & Loss to the Agency | Other Cases |
|-----------------------|----|-------------------------------|-------------------|---------------------|----------------------|------------------|-------------|---|--------------------------|-----------------------------------|-------------|
| Total | | | | | | | | | | | |
| Open Cases (previous) | 34 | 0 | 1 | 11 | 0 | 4 | 0 | 4 | 0 | 10 | 6 |
| Cases Opened | 14 | 0 | 0 | 1 | 0 | 2 | 0 | 2 | 0 | 5 | 6 |
| Cases Closed | 13 | 0 | 0 | 5 | 0 | 3 | 0 | 2 | 0 | 2 | 1 |
| Currently Open | 35 | 0 | 1 | 7 | 0 | 3 | 0 | 4 | 0 | 13 | 11 |

| | | | | | | | | | | | |
|------------|----|---|---|---|---|---|---|---|---|---|---|
| Complaints | 21 | 0 | 0 | 1 | 1 | 3 | 0 | 4 | 0 | 5 | 9 |
|------------|----|---|---|---|---|---|---|---|---|---|---|

| GFO Q3 | | Sexual Exploitation and Abuse | Sexual Harassment | Corporal Punishment | Breach of Neutrality | Assault (not CP) | Retaliation | Harassment /Discrimination/Abuse of Power | Recruitment Irregularity | Fraud, Theft & Loss to the Agency | Other Cases |
|-----------------------|----|-------------------------------|-------------------|---------------------|----------------------|------------------|-------------|---|--------------------------|-----------------------------------|-------------|
| Total | | | | | | | | | | | |
| Open Cases (previous) | 35 | 0 | 1 | 7 | 0 | 3 | 0 | 4 | 0 | 13 | 11 |
| Cases Opened | 9 | 0 | 0 | 1 | 0 | 2 | 0 | 2 | 0 | 4 | 3 |
| Cases Closed | 16 | 0 | 0 | 6 | 0 | 1 | 0 | 2 | 0 | 3 | 4 |
| Currently Open | 28 | 0 | 1 | 2 | 0 | 4 | 0 | 4 | 0 | 14 | 10 |

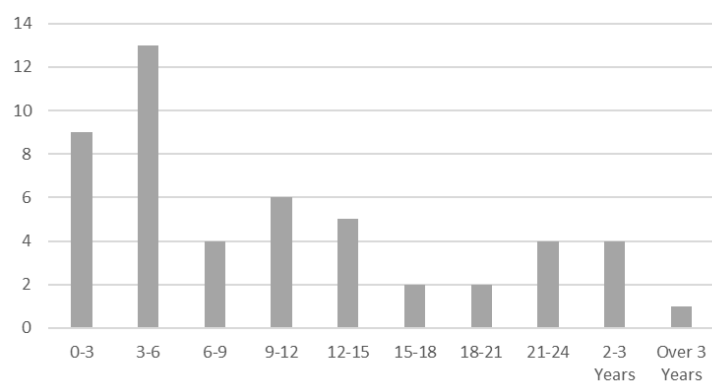
| | | | | | | | | | | | |
|------------|----|---|---|---|---|---|---|---|---|---|----|
| Complaints | 23 | 0 | 0 | 1 | 0 | 3 | 0 | 6 | 0 | 5 | 12 |
|------------|----|---|---|---|---|---|---|---|---|---|----|

Figure 5- JFO Case Ageing - 2019



| JFO Q1 | | Sexual Exploitation and Abuse | Sexual Harassment | Corporal Punishment | Breach of Neutrality | Assault (not CP) | Retaliation | Harassment /Discrimination/Abuse of Power | Recruitment Irregularity | Fraud, Theft & Loss to the Agency | Other Cases |
|-----------------------|-----|-------------------------------|-------------------|---------------------|----------------------|------------------|-------------|---|--------------------------|-----------------------------------|-------------|
| Total | | | | | | | | | | | |
| Open Cases (previous) | 18 | 0 | 0 | 8 | 0 | 3 | 0 | 1 | 1 | 1 | 4 |
| Cases Opened | 42 | 0 | 0 | 21 | 0 | 2 | 0 | 5 | 0 | 6 | 14 |
| Cases Closed | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Currently Open | 59 | 0 | 0 | 29 | 0 | 5 | 0 | 6 | 1 | 7 | 17 |
| Complaints | 51 | 0 | 0 | 21 | 0 | 5 | 0 | 7 | 0 | 6 | 19 |
| JFO Q2 | | Sexual Exploitation and Abuse | Sexual Harassment | Corporal Punishment | Breach of Neutrality | Assault (not CP) | Retaliation | Harassment /Discrimination/Abuse of Power | Recruitment Irregularity | Fraud, Theft & Loss to the Agency | Other Cases |
| Total | | | | | | | | | | | |
| Open Cases (previous) | 59 | 0 | 0 | 29 | 0 | 5 | 0 | 6 | 1 | 7 | 17 |
| Cases Opened | 28 | 0 | 1 | 16 | 0 | 9 | 2 | 17 | 2 | 19 | 20 |
| Cases Closed | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Currently Open | 87 | 0 | 1 | 45 | 0 | 14 | 2 | 23 | 3 | 26 | 37 |
| Complaints | 34 | 0 | 1 | 9 | 0 | 8 | 1 | 10 | 0 | 8 | 14 |
| JFO Q3 | | Sexual Exploitation and Abuse | Sexual Harassment | Corporal Punishment | Breach of Neutrality | Assault (not CP) | Retaliation | Harassment /Discrimination/Abuse of Power | Recruitment Irregularity | Fraud, Theft & Loss to the Agency | Other Cases |
| Total | | | | | | | | | | | |
| Open Cases (previous) | 87 | 0 | 1 | 45 | 0 | 14 | 2 | 23 | 3 | 26 | 37 |
| Cases Opened | 13 | 0 | 0 | 1 | 0 | 4 | 0 | 1 | 1 | 3 | 5 |
| Cases Closed | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Currently Open | 100 | 0 | 1 | 46 | 0 | 18 | 2 | 24 | 4 | 29 | 42 |
| Complaints | 23 | 0 | 0 | 1 | 0 | 6 | 0 | 2 | 2 | 6 | 9 |

Figure 6 - LFO Case Ageing - 2019



| LFO Q1 | | Sexual Exploitation and Abuse | Sexual Harassment | Corporal Punishment | Breach of Neutrality | Assault (not CP) | Retaliation | Harassment /Discrimination/Abuse of Power | Recruitment Irregularity | Fraud, Theft & Loss to the Agency | Other Cases |
|-----------------------|----|-------------------------------|-------------------|---------------------|----------------------|------------------|-------------|---|--------------------------|-----------------------------------|-------------|
| Total | | | | | | | | | | | |
| Open Cases (previous) | 37 | 1 | 0 | 13 | 1 | 0 | 0 | 1 | 1 | 10 | 10 |
| Cases Opened | 5 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| Cases Closed | 11 | 1 | 0 | 7 | 0 | 0 | 0 | 0 | 0 | 2 | 1 |
| Currently Open | 31 | 0 | 0 | 9 | 1 | 0 | 0 | 1 | 1 | 9 | 10 |

| | | | | | | | | | | | |
|------------|---|---|---|---|---|---|---|---|---|---|---|
| Complaints | 6 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 2 | 1 |
|------------|---|---|---|---|---|---|---|---|---|---|---|

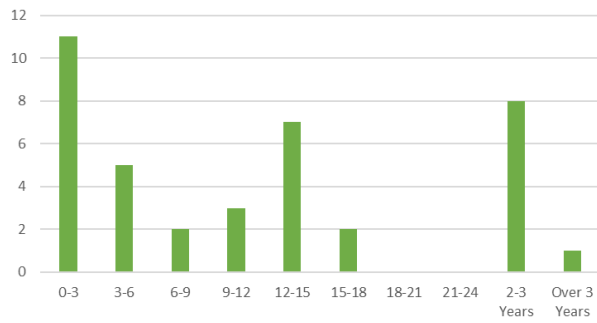
| LFO Q2 | | Sexual Exploitation and Abuse | Sexual Harassment | Corporal Punishment | Breach of Neutrality | Assault (not CP) | Retaliation | Harassment /Discrimination/Abuse of Power | Recruitment Irregularity | Fraud, Theft & Loss to the Agency | Other Cases |
|-----------------------|----|-------------------------------|-------------------|---------------------|----------------------|------------------|-------------|---|--------------------------|-----------------------------------|-------------|
| Total | | | | | | | | | | | |
| Open Cases (previous) | 31 | 0 | 0 | 9 | 1 | 0 | 0 | 1 | 1 | 9 | 10 |
| Cases Opened | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cases Closed | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Currently Open | 30 | 0 | 0 | 9 | 1 | 0 | 0 | 1 | 1 | 9 | 9 |

| | | | | | | | | | | | |
|------------|---|---|---|---|---|---|---|---|---|---|---|
| Complaints | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
|------------|---|---|---|---|---|---|---|---|---|---|---|

| LFO Q3 | | Sexual Exploitation and Abuse | Sexual Harassment | Corporal Punishment | Breach of Neutrality | Assault (not CP) | Retaliation | Harassment /Discrimination/Abuse of Power | Recruitment Irregularity | Fraud, Theft & Loss to the Agency | Other Cases |
|-----------------------|----|-------------------------------|-------------------|---------------------|----------------------|------------------|-------------|---|--------------------------|-----------------------------------|-------------|
| Total | | | | | | | | | | | |
| Open Cases (previous) | 30 | 0 | 0 | 9 | 1 | 0 | 0 | 1 | 1 | 9 | 9 |
| Cases Opened | 16 | 0 | 0 | 1 | 4 | 0 | 0 | 5 | 2 | 6 | 4 |
| Cases Closed | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Currently Open | 46 | 0 | 0 | 10 | 5 | 0 | 0 | 6 | 3 | 15 | 13 |

| | | | | | | | | | | | |
|------------|----|---|---|---|---|---|---|---|---|---|---|
| Complaints | 18 | 0 | 0 | 1 | 4 | 0 | 0 | 5 | 3 | 7 | 4 |
|------------|----|---|---|---|---|---|---|---|---|---|---|

Figure 8 - SFO Case Ageing - 2019



| SFO Q1 | | Sexual Exploitation and Abuse | Sexual Harassment | Corporal Punishment | Breach of Neutrality | Assault (not CP) | Retaliation | Harassment /Discrimination/Abuse of Power | Recruitment Irregularity | Fraud, Theft & Loss to the Agency | Other Cases |
|-----------------------|----|-------------------------------|-------------------|---------------------|----------------------|------------------|-------------|---|--------------------------|-----------------------------------|-------------|
| Total | 45 | 0 | 0 | 12 | 3 | 2 | 0 | 16 | 2 | 6 | 4 |
| Open Cases (previous) | 45 | 0 | 0 | 12 | 3 | 2 | 0 | 16 | 2 | 6 | 4 |
| Cases Opened | 4 | 0 | 0 | 3 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| Cases Closed | 6 | 0 | 0 | 2 | 0 | 1 | 0 | 1 | 0 | 1 | 1 |
| Currently Open | 43 | 0 | 0 | 13 | 3 | 1 | 0 | 16 | 2 | 5 | 3 |
| Complaints | 5 | 0 | 0 | 3 | 0 | 0 | 0 | 2 | 0 | 0 | 0 |

| SFO Q2 | | Sexual Exploitation and Abuse | Sexual Harassment | Corporal Punishment | Breach of Neutrality | Assault (not CP) | Retaliation | Harassment /Discrimination/Abuse of Power | Recruitment Irregularity | Fraud, Theft & Loss to the Agency | Other Cases |
|-----------------------|----|-------------------------------|-------------------|---------------------|----------------------|------------------|-------------|---|--------------------------|-----------------------------------|-------------|
| Total | 43 | 0 | 0 | 13 | 3 | 1 | 0 | 16 | 2 | 5 | 3 |
| Open Cases (previous) | 43 | 0 | 0 | 13 | 3 | 1 | 0 | 16 | 2 | 5 | 3 |
| Cases Opened | 3 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| Cases Closed | 4 | 0 | 0 | 1 | 0 | 0 | 0 | 2 | 0 | 1 | 0 |
| Currently Open | 42 | 0 | 0 | 14 | 3 | 1 | 0 | 14 | 2 | 5 | 3 |
| Complaints | 4 | 0 | 0 | 2 | 0 | 0 | 0 | 1 | 0 | 1 | 0 |

| SFO Q3 | | Sexual Exploitation and Abuse | Sexual Harassment | Corporal Punishment | Breach of Neutrality | Assault (not CP) | Retaliation | Harassment /Discrimination/Abuse of Power | Recruitment Irregularity | Fraud, Theft & Loss to the Agency | Other Cases |
|-----------------------|----|-------------------------------|-------------------|---------------------|----------------------|------------------|-------------|---|--------------------------|-----------------------------------|-------------|
| Total | 42 | 0 | 0 | 14 | 3 | 1 | 0 | 14 | 2 | 5 | 3 |
| Open Cases (previous) | 42 | 0 | 0 | 14 | 3 | 1 | 0 | 14 | 2 | 5 | 3 |
| Cases Opened | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 |
| Cases Closed | 6 | 0 | 0 | 2 | 0 | 1 | 0 | 2 | 0 | 1 | 0 |
| Currently Open | 38 | 0 | 0 | 12 | 3 | 0 | 0 | 12 | 3 | 5 | 3 |
| Complaints | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 |

SFO Q4

| | Total | Sexual Exploitation and Abuse | Sexual Harassment | Corporal Punishment | Breach of Neutrality | Assault (not CP) | Retaliation | Harassment/Discrimination/Abuse of Power | Recruitment Irregularity | Fraud, Theft & Loss to the Agency | Other Cases |
|-----------------------|-------|-------------------------------|-------------------|---------------------|----------------------|------------------|-------------|--|--------------------------|-----------------------------------|-------------|
| Open Cases (previous) | 38 | 0 | 0 | 12 | 3 | 0 | 0 | 12 | 3 | 5 | 3 |
| Cases Opened | 14 | 0 | 0 | 7 | 1 | 0 | 0 | 2 | 1 | 1 | 5 |
| Cases Closed | 15 | 0 | 0 | 2 | 2 | 0 | 0 | 5 | 1 | 2 | 1 |
| Currently Open | 37 | 0 | 0 | 17 | 2 | 0 | 0 | 9 | 3 | 4 | 7 |
| Complaints | 17 | 0 | 0 | 7 | 1 | 0 | 0 | 4 | 1 | 2 | 5 |

footnotes

1 Meaning that while practices and controls were generally established and functioning, but need major improvement to provide reasonable assurance that the objectives of the area should be achieved.

2 A full breakdown of statistical changes from 2018 to 2019 is available in Annex 1 of the 'DIOS quarterly activity report - 3rd quarter 2019'.

3 Revised down from Q3 report, realized losses updated since case disposal.

4 All Field Programme Support Officers were surveyed. Four field programme deputy directors were interviewed.

5 2018 assessment by MOPAN, and the 2016/2017 biennial assessment by the United Nations Office of Internal Oversight Services.

6 The HRWG is an informal group of Sub-Committee members of the Advisory Commission. The HRWG provides feedback on the Agency's results reporting and evaluation plans.

7 Includes Evaluation Division staff costs and consultancy costs for centralized and decentralized evaluation

8 The subject of this evaluation was a project-funded initiative that closed on 1 April 2019 and given the nature of the recommendations they were no longer relevant.

9 General Staff Circular No. 7/2010 – Sexual Exploitation and Abuse Complaints Procedure.

10 General Staff Circular No. 6/2010 – Prohibition of Discrimination, Harassment – including Sexual Harassment, and Abuse of Power.

11 Incorporated in General Staff Circular No. 5/2007 on Allegations and Complaints Procedures and Protection against Retaliation for Reporting Misconduct and Cooperating with Audits or Investigations.



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اللاجئين الفلسطينيين في الشرق الأدنى