UN WOMEN ANTI-FRAUD POLICY	
Effective Date	20 June 2018
Review Date	31 December 2022
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1 Purpose

1.1 UN Women, as a potential victim of fraud, is exposed to various risks which may include: **financial risks**, which can be measured in monetary terms; **operational risks**, which cause deficiencies in the implementation and delivery of programmes; and **reputational risks**, which harm the prestige and respect of the Organization.

1.2 In respect of fraud risks, UN Women maps its three lines of defense as follows:

a) Implementation and management of fraud prevention and detection controls designed to manage potential risks that may expose the Entity to fraud. These activities are in accordance with several instruments developed by UN Women, namely its Internal Control Policy and the Delegation of Authority, which are incorporated into manual and automated systems and processes.

b) Quality assurance and risk management provide an oversight role and the support required to be able to assess the adequacy of governance structures that are in place to manage fraud and make recommendations on the implementation of mitigation actions that may be required to manage fraud related risks.

c) Internal and external audit carry out agreed upon regular audits, the scope of which includes the consideration of prevention and detective controls to manage fraud risk. The investigation function is responsible for receiving, analyzing, and investigating all information received on alleged cases of fraud, and making findings based on which action is taken. The output of these assurance activities is then fed back into fraud prevention activities.

1.3 UN Women is committed to promoting and adhering to the highest standards of probity and accountability in the use of its resources. To effectively address fraud, UN Women strives to ensure that the three lines of defense respond efficiently and effectively to its operational and administrative environment, while taking advantage of lessons learned and best practices developed during the prevention, detection, and response to fraud.

1.4 The purpose of this anti-fraud policy (the "Policy") is to outline UN Women's current approach to the prevention, detection and response to incidents of fraud. This Policy compiles existing provisions set out in UN Women regulations, rules, policies and procedures including the UN-Women Policy for Addressing Non-Compliance with UN Standards of Conduct (the "Legal Policy"), the UN-Women Policy for Protection Against Retaliation, and the Delegation of Authority Policy (the "DoA Policy") A full list of existing regulations, rules, policies and procedures can be found under Annex I. As such, the Policy is a cumulative statement of UN Women's anti-fraud strategy and does not depart from UN Women's current approach to confronting fraud.

2 Application

2.1 This Policy applies to any fraud involving UN Women staff members as well as any party, individual or corporate, having a direct or indirect contractual relationship with UN Women or that is funded, wholly or in part, with UN Women resources.

2.2 This Policy can apply to:

a) **Personnel**: staff members of UN Women and persons engaged by UN Women under other contractual arrangements to perform services for UN Women.

b) **Implementing Partners and Responsible Parties**: entities engaged by UN Women to carry out programme or project activities including government entities, non-UN inter-governmental organizations, non-governmental organizations, and UN agencies.

c) **Vendors**: An offeror or a prospective, registered or actual supplier, contractor or provider of goods, services and/or works to the UN System.

3 Definitions

"Fraud"	The UN system wide common definition of fraud is "any act or omission whereby an individual or entity knowingly misrepresents or conceals a material fact (a) in order to obtain an undue benefit or advantage for himself, herself, itself, or a third party, and/or (b) in such a way as to cause an individual or entity to act, or fail to act, to his, her or its detriment" (High-Level Committee on Management (HLCM), 33rd Session, March 2017).
"Presumptive Fraud"	The UN system wide common definition of fraud is "allegations that have been deemed to warrant an investigation and, if substantiated, would establish the existence of fraud resulting in loss of resources to the Organization" (High-Level Committee on Management (HLCM), 33rd Session, March 2017).

4 Roles and Responsibilities

4.1 All parties to whom this Policy applies are responsible for safeguarding the resources entrusted to UN Women and have critical roles and responsibilities in ensuring that fraud in relation to UN Women resources and activities is prevented, detected, reported and addressed promptly.

4.2 Director, Division of the Internal Evaluation and Audit Services (IEAS)

4.2.1 The Director, IEAS shall act as the corporate manager who is the custodian of this Policy and who is responsible for the implementation, monitoring, and periodic review of this Policy.

4.2.2 In carrying out this role, the Director, IEAS will among other things:

a) Serve as the repository of knowledge on fraud risks and controls; and
b) Manage the fraud risk assessment process and co-ordinate anti-fraud activities across the Organization.

4.3 **Personnel**

4.3.1 UN Women Financial Rule 203 states, "All personnel of UN-Women are responsible to the Under- Secretary-General/Executive Director for the regularity of actions taken by them during their official duties. Personnel who take any action contrary to these financial regulations and rules or to the instructions that may be issued in connection therewith may be held personally responsible and financially liable for the consequences of such action."

4.3.2 **Staff members**

4.3.2.1 Staff members have a responsibility to report allegations of wrongdoing (allegations of wrongdoing is defined in the Legal Policy as a reasonable

belief on factual information that misconduct has occurred. Misconduct is further defined in Section 5.1.3 of the Legal Policy and includes allegations fraud) to the Office of Internal Oversight Services of the United Nations (OIOS) entrusted with the responsibility of providing investigation services to UN Women or to their immediate supervisor or another appropriate supervisor within the operating unit. The supervisor to whom the report was made, shall report the matter to OIOS. If the staff member believes that there is a conflict of interest on the part of the person to whom the allegations of wrongdoing are to be reported, he or she will report the allegations to the next higher level of authority. In addition, as set out above, they are responsible for the regularity of actions taken by them during their official duties.

4.3.2.2 Failure to report allegations of misconduct, which includes fraud, represents misconduct itself. Staff members are, however, cautioned that using the investigation process in a malicious manner – or otherwise providing information known to be false or with reckless disregard for its accuracy – may constitute misconduct.

For further information on the responsibilities of staff members, please consult Section 5.1.3- Misconduct and Section 4.9 - Staff members of the Legal Policy and Staff Rule 1.2 (c) of the Staff Rules and Staff Regulations of the United Nations.

4.3.3 **Non-staff personnel**

4.3.3.1 Like the responsibilities of staff members, non-staff personnel must understand their role in managing fraud risks and how non-compliance with the Organization's existing policies and rules may create an opportunity for fraud to occur or go undetected. Non-staff personnel should adhere to the provisions of their contractual agreement entered with UN Women. Non-staff personnel are reminded that under no circumstances should they engage in, condone, or facilitate, or appear to condone or facilitate, any fraudulent and corrupt conduct during operations with UN Women. They should also report allegations of wrongdoing to the OIOS.

For further information on the responsibilities of non-staff personnel, please consult the terms of the respective contractual arrangement with UN Women, ST/SGB/2002/9, the UNDP Service Contract Guidelines (which governs UN Women Service Contractors) and the Special Service Agreement Policy.

4.3.4 **Managers**

4.3.4.1 Managing the risk of fraud is a crucial part of the Organization's good governance. While it is the responsibility of all personnel to assist in

preventing, identifying, and combating fraud, managers are expected to put in place the appropriate controls to prevent and address fraud risks. Furthermore, managers should use sound judgement and act lawfully in compliance with applicable UN Women regulations, rules, policies, and procedures.

4.3.4.2 Managers have a responsibility to:

a) Identify the types of risks to which activities within the area of responsibilities are exposed, including those relating to implementing partnership management and procurement and sub-contracting of goods and services;
b) Assess the identified risks and risk mitigation options, and design and implement cost effective prevention and control measures, including to prevent the occurrence and recurrence of fraud and corruption;
c) Escalate any risks where the relevant impact or likelihood is assessed to have markedly increased and can no longer be managed within his / her level
d) To report any allegations of wrongdoing to OIOS as soon as they become aware of such allegations; and
e) Raise awareness of this Policy, inform all those to whom this Policy applies, and reiterate the importance of reporting fraud and the mechanisms for doing so.

For further information on responsibilities of managers, please consult Section 5.1.3 and Section 4.8-Staff members with supervisory role ("managers") of the Legal Policy and Section 5.3- Exercise of Delegated authority of the DoA Policy.

4.4 Implementing partners and Responsible parties

4.4.1 As part of the capacity assessment process of potential partners, it must be assessed whether the organization has an effective policy and system in place to prevent, detect, report, address, and follow-up on fraud and irregularities. Potential partners should also be provided with a copy of this Policy to ensure that they are familiar with reporting obligations and mechanisms.

4.4.2 Implementing partners and Responsible parties are responsible and accountable to UN Women for the management of individual projects and programmes. Implementing partners and Responsible parties must maintain documentation and evidence that describes the proper use of programme resources in conformity with the relevant agreement.

4.4.3 While implementing a UN Women project or programme, implementing partners shall refrain from any conduct that would adversely reflect on UN Women and shall not engage in any activity that is incompatible with the aims and objectives of UN Women.

As set out in the Project Cooperation Agreement (PCA), the implementing partner has an obligation to comply with any investigation conducted on behalf of UN Women.

For more information on the responsibilities of implementing partners, please conduct the Programme Formulation Policy, the Implementing Partners and Responsible Parties Due Diligence Procedure, the Sourcing NGO Partners Procedure, the Capacity Assessment of NGOs Procedure, and the terms and obligations of the respective contractual arrangement with UN Women.

4.5 Vendors

4.5.1 UN Women expects its vendors to adhere to the highest standards of moral and ethical conduct, to respect international and local laws and not engage in any form of corrupt practices, including extortion, fraud, or bribery, at a minimum.

4.5.2 As set out in the UN Women General Conditions of Contract, vendors have an obligation to comply with any investigation conducted on behalf of UN Women.

For more information on the responsibilities of vendors, please consult the terms and obligations of the respective contractual arrangement with UN Women, Section 21 of the UN Women General Conditions of Contract, and the United Nations Supplier Code of Conduct.

4.6 Office of Internal Oversight Services of the United Nations (OIOS)

4.6.1 OIOS has been entrusted with the responsibility of providing investigation services to UN Women as required. OIOS's Investigation Division will assess and, as needed, investigate allegations of fraud, corruption or other wrongdoing by UN Women personnel or by third parties to the detriment of UN Women. OIOS conducts fact-finding investigations in an ethical, professional and impartial manner, in accordance with the Legal Policy, the Uniform Guidelines for Investigations adopted by the Conference of International Investigators, and OIOS's Investigation Manual. OIOS will establish the facts that will allow UN Women's senior management to initiate disciplinary proceedings or other sanctions.

4.6.2 OIOS has established a dedicated reporting mechanism. For more information on reporting procedures, please refer to Section 5.3 of this document.

4.7 UN Ethics Office

4.7.1 The UN Ethics Office is responsible for receiving complaints from staff members of retaliation, maintaining confidential records of all complaints, and conducting a preliminary review of the complaint. The UN Ethics Office reviews such complaints under the UN–Women Policy for Protection against Retaliation. For more information on protection from retaliation, please refer to Section 5.4.2 of this document.

5 Policy

5.1 Preventing Fraud

5.1.1 Fraud prevention is a shared responsibility that cuts across functional and managerial and reporting lines and extends to UN Women partners. Successful preventive measures safeguard resources, support the integrity of the Organization, and protect its reputation.

5.1.2 Fraud awareness and training

5.1.2.1 All personnel, regardless of contract type, must complete the Ethics and Integrity at the United Nations course within 90 days of arrival at UN Women. Staff members must also complete the Legal Policy course within 90 days of their arrival at UN Women. In addition, UN Women provide regular in person training with OIOS on the Legal Policy with a focus on raising fraud awareness. These trainings cover fraud in the context of policies and procedures supporting operational transactions, particularly commercial and procurement transactions. They also highlight every staff member's personal responsibility and financial liability under the Financial Regulations and Rules.

5.1.3 Internal control systems

5.1.3.1 Internal controls are a basic element of an effective accountability framework. UN Women's internal control objectives are to provide assurance regarding the achievement of operation, financial, and compliance objectives. The UN Women Internal Control Policy (ICP) sets out a framework for operationalizing and assigning responsibility for internal controls, based on the principle of segregation of duties which is necessary to implement appropriate levels of checks and balances upon the activities of individuals. This minimizes the risk of error or fraud and helps detect these occurrences (See: UN-Women Internal Control Policy ("ICP"), Separation of Duties, section 5.10).

5.1.4 Fraud risk identification and management (as a part of Enterprise Risk Management [ERM])

5.1.4.1 The Enterprise Risk Management Framework and the Enterprise Risk Management Policy include mechanisms and measures to identify where the organization should focus its interests in fraud risk management activities by demonstrating the organization's links to the highest internal and external residual fraud risks as outlined in a fraud risk profile.

5.1.4.2 UN Women's existing business risk management practices includes the carrying out of fraud risk assessments that include the identification, measurement and reporting on the organization's risk profile based on the

key risks identified, the inherent likelihood and impact, the existing controls to manage these risks, the residual fraud risks as well as any planned mitigation activities to manage these risks within the risk tolerance levels.

5.1.5 **Programme management controls**

5.1.5.1 When developing a new programme or project, it is important to ensure that fraud risks are fully considered in the programme/project design and processes. This is especially important for high risk programmes/projects, such as those that are complex or operate in high risk environments.

5.1.5.2 These programme/project risk logs shall be communicated to relevant stakeholders, including donors, implementing partners and responsible parties, together with an assessment of the extent to which risks can be mitigated.

5.1.5.3 Programme and Project Managers are responsible for ensuring that the risk of fraud is identified during the programme/project design phase. Managers shall consider how easily fraudulent acts might occur and be replicated in the day-to-day operations. They must also evaluate the impact of fraudulent activities, and the effectiveness of the measures taken to mitigate risks, including systemic monitoring actions. Informed decisions can then be made on additional mitigating actions.

5.1.5.4 Capacity assessments represent a key step in identifying potential partners. As set out above, potential partners must be assessed to determine whether they have an effective policy and system in place to prevent, detect, report, address, and follow-up on fraud and irregularities. Potential partners should also be provided with a copy of this Policy to ensure that they are familiar with reporting obligations and mechanisms.

For further information on programme management controls, please consult the Programme Implementation and Management Policy, the Programme Implementation and Management Procedure, the Knowledge management and learning during Implementation Guidance, including the Implementing Partners and Responsible Parties Due Diligence Procedure, the Sourcing NGO Partners Procedure and the Capacity Assessment of NGOs Procedure, and the Cash Advances and other Cash Transfers to Partners Policy, as well as the relevant agreement.

5.1.1 **Procurement management controls**

5.1.1.1 Personnel charged with procurement management responsibilities are required to assess all vendors with which business is conducted and ensure that funds are used for their intended purpose. UN Women has established procurement review committees to ensure compliance with due diligence and due process regulations against procurement fraud.

5.1.1.2 Furthermore, relevant staff members and other personnel with procurement functions must abide by the procurement management controls and procedures, including the Procurement and Contract Management Policy and the Separation of Duties section of the ICP.

For further information on programme management controls and procedures, please consult the Procurement and Contract Management Policy and the Separation of Duties section of the ICP.

5.1.2 **Asset management controls**

5.1.2.1 Personnel charged with asset management responsibilities shall act in accordance with existing business practices, which are designed to mitigate the risk of fraud and corruption during the asset management cycle. Existing business practices include:

- Purchasing all assets through a purchase order (PO) to ensure they are captured in the asset management module;
- Maintaining segregation of duties with respect to authorization, recording, custody, and disposal of assets; and
- Conducting bi-annual physical verifications.

For further information on asset management controls and procedures, please consult the Asset Management Policy and Vehicle Management Policy.

5.1.3 **Financial management controls**

5.1.3.1 Personnel charged with finance roles are required to perform different activities depending on their respective delegations of authority, which are designed to ensure segregation between budget owner, procurement, vendor approvers, and payment approvers. All finance personnel are assigned user profiles in Atlas ARGUS which also ensure segregation of duties.

5.1.3.2 Procurement, vendor approvals and payment approvals are all subjected to two levels of approvals: Level 1 (verification) and Level 2 (approvals).

5.1.3.3 The centralized Level 1 (verification) and Level 2 (approval) process within Finance HQ for all general ledger journal entries ensures that all requests are reviewed in terms of accuracy, correctness and validity with focus on the reason for the GLJE request. The verifier and/or approver must reject the GLJE request if none of the above tests are met.

5.1.3.4 Finance HQ performs monthly general ledger account reconciliations to highlight any exceptional transactions. All general ledger account

reconciliations are reviewed and approved by Team Leads and the Chief of Accounts.

5.1.3.5 Detailed Month-end / Year-end closure instructions are sent to all offices, requiring adherence to timelines and certification of completed tasks by the Head of Office.

For further information on finance management controls and procedures, please consult the Petty Cash Policy, the Revenue Management Policy and the Finance Manual and Standard Operating Procedures (Extract for Field Office).

5.1.4 **Human resource management controls**

5.1.4.1 Hiring managers (for purposes of this Policy, a hiring manager shall be defined as an official whom the authority has been delegated to hire staff and non-staff personnel) shall conduct due diligence and exercise due care during any recruitment process for staff and non-staff personnel, regardless of rank or length. For the recruitment of staff, reference checks and review of performance appraisals are required. For non-staff personnel, hiring managers shall ensure that reference checks are carried out, including from past supervisors. The UN Women Personal History Form contains targeted questions whereby applicants must indicate if they have ever been imposed disciplinary measures, including dismissal or separation from service, on the grounds of misconduct.

5.2 **Detecting Fraud**

5.2.1 Effective fraud prevention measures as outlined in Section 5.1 also enable the successful detection of fraud. Specifically, the internal controls UN Women has established in the areas of procurement, asset management, financial management, programme management of implementing partners, and human resources management, as well as fraud awareness training containing various components aimed at enabling UN Women to detect anomalies, or identify areas of high concern. UN Women's complaint mechanism, highlighted in Section 5.3 below, ensures that any persons who detect and identify such anomalies or concerns, may do so through a dedicated "anti-fraud hotline".

5.2.2 UN Women's Audit Unit, also provides UN Women with effective independent and objective internal oversight that is designed to improve the effectiveness and efficiency of UN Women's operations in achieving its development goals and objectives through the provision of internal audit and related advisory services. UN Women's internal audit function plays a key role in anti-fraud activities, including in management's role of preventing, detecting and responding to fraud. Internal audit is responsible for evaluating the design and operating effectiveness of anti-fraud controls and considering the appropriateness of mitigation strategies in place to prevent and detect fraud. The internal audit processes are used by UN Women management to

identify and take decisions on improvements needed in UN Women's financial and risk practices.

5.3 Reporting Fraud

5.3.1 Any party with information regarding fraud or other corrupt practices is strongly encouraged to report the information to OIOS. OIOS has established a reporting mechanism also known as the "anti-fraud hotline" to ensure that persons wishing to report fraud, corruption or other wrongdoing may do so at any time, free of charge, and confidentially. The "anti-fraud hotline" can be directly accessed worldwide in different ways:

a) **Online referral form**
(http://www.unwomen.org/en/about-us/accountability/investigations)

b) **Phone**: + 1 212-963-1111 (24 hours a day)

c) **Regular mail**:
Director, Investigations Division – Office of Internal Oversight Services
7th Floor 300 East 42nd (Corner Second Avenue)
New York, NY, 10017, U.S.A.

For further information on reporting procedures, please consult the UN Women Legal Policy and the UN Women Accountability website.

5.4 Confidentiality and Protection from Retaliation

5.4.1 Confidentiality

5.4.1.1 Confidentiality is required for effective investigation and other appropriate action in cases of alleged fraud. Confidentiality is in the interest of the Organization, investigation participants and the subject of the investigation (see OIOS Investigations Manual).

5.4.1.2 All investigations undertaken by OIOS are confidential and requests for confidentiality by investigation participants will be honored to the extent possible within the legitimate needs of the investigation.

5.4.2 Protection from Retaliation

5.4.2.1 The UN–Women Policy for Protection against Retaliation establishes a framework and procedure for the protection of staff members from retaliation. Staff members who believe that retaliatory action has been taken against them because they have reported allegations of wrongdoing, or have cooperated with a duly authorized audit or investigation, may forward all supporting information and documentation to the UN Ethics Office. This

should be done promptly and in any event, no later than 60 calendar days after the alleged act or threat of retaliation has occurred. The complaint can be made in a variety of ways:

- **Phone:** +1 917-367-9858
- **Email**: ethicsoffice@un.org

5.4.2.2 If, in the opinion of the UN Ethics Office, there is a prima facie case of retaliation or threat of retaliation, the UN Ethics Office will refer the case to OIOS for investigation and will immediately notify the complainant in writing that a formal investigation has been initiated.

For further information on protection from retaliation, the UN Women Policy for Protection Against Retaliation, including Section 5.3-Reporting Retaliation to the UN Ethics Office. Full details are provided through the Ethics Office web-site on Protection against Retaliation.

5.5 Investigations

5.5.1 OIOS has discretionary authority to decide which matters to investigate. All reports received by OIOS will be assessed through an intake process. Where it is determined that the matter warrants an OIOS investigation it will be appropriately assigned.

5.5.2 The investigation is the process of planning and conducting appropriate lines of inquiry to obtain the evidence required to objectively determine the factual basis of allegations. This will include: (i) interviewing people with relevant information and recording their testimony; (ii) obtaining documents and other evidence; (iii) conducting financial and IT analysis; (iv) evaluating information and evidence; and (v) reporting and making recommendations. OIOS will conduct investigations in accordance with its Investigation Manual.

For further information on OIOS investigations procedures, please consult the OIOS Investigations Manual, the UN Women Legal Policy and the UN Women Accountability website.

5.6 Actions based on investigations

5.6.1 Upon completion of the internal reporting of an investigation process and upon receipt of information on the results of the investigation(s), UN Women will determine what further action shall be taken. For staff members, further action may include disciplinary, non-disciplinary, and/or administrative measures, in accordance with the Legal Policy. For other parties covered under this Policy, including non-staff personnel, implementing partners, and vendors, further action may be taken in accordance with the contractual arrangements between UN Women and the party, and may result in termination of the contract.

5.6.2 If there is evidence of improper use of funds as determined after an investigation, UN Women will use its best efforts, consistent with its regulations, rules, policies and procedures to recover any funds misused. This may include administrative action to

recover funds from staff members, referral of the matter to the appropriate national authorities of the Member State in accordance with General Assembly resolution 62/63, or, in relation to implementing partners and vendors, acting in accordance with the terms of the relevant contract or agreement.

For further information on disciplinary, non-disciplinary, or administrative measures resulting from investigations, please consult Section 5.4-Disciplinary proceedings of the UN Women Legal Policy for staff members or the respective contractual agreement for non-staff personnel, implementing partners, and vendors.

5.7 **Disclosing cases of fraud**

5.7.1 Fraud and other cases of misconduct investigated by OIOS on behalf of UN Women will be reported to the Executive Board through its established reporting mechanisms, as follows:

5.7.1.1 Cases of fraud and presumptive fraud are publicly reported to UN Women's Executive Board by the United Nations Board of Auditors through the Report of the Board of Auditors (Section C. Disclosures by management, point 3. Cases of fraud and presumptive fraud). Note that the proposed definition of presumptive fraud is as follows: "Allegations that have been deemed to warrant an investigation and, if substantiated, would establish the existence of fraud resulting in loss of resources to the Organization".

5.7.1.2 An annual report on internal investigation activities is also provided annually to the Executive Board. As requested by the Executive Board in its decision UNW/2015/4, this report includes complaints received broken down by category including fraud, disposition of cases, and any financial loss as well as information on the actions taken and UN Women management's response to substantiated allegations of misconduct including fraud.

5.7.1.3 Pursuant to the UN–Women Legal Framework, "in the interests of transparency, the Executive Director shall inform the UN–Women Executive Board of disciplinary decisions taken in the course of the preceding year, and publish an annual report of cases of misconduct (without the individuals' names) that have resulted in the imposition of disciplinary measures."

5.7.2 Investigation activities and disciplinary decisions relating to allegations of sexual exploitation and abuse may require additional reporting as mandated by the Secretary General of the United Nations. The Director, Investigations Division, OIOS, may provide additional reports to the Executive Board, and may also provide in person briefings during the course of the year, as he or she deems appropriate, or in response to requests for such a briefing from the President of the Executive Board.

5.7.3 Information relating to allegations of fraud and other misconduct, subsequent investigations and post-investigation actions is to be treated confidentially and with utmost discretion in order to ensure *inter alia* the probity and confidentiality of any investigation, to maximise the prospect of recovery of funds, to ensure the safety and security of persons or assets, and to respect the due process rights of all involved. Any consideration of disclosure to third parties shall give consideration to these principles, in consultation with OIOS as appropriate.

5.7.4 Where OIOS informs UN Women of an investigation into allegations of fraud that are identifiable as allegations relating to any activities funded in whole or in part with specific financial contribution or to specific activities, UN Women may give consideration to the disclosure of information regarding the allegations to third parties, including to the funding source, with due regard to the principles in paragraph 5.7.3 above.

5.7.5 Any such disclosures further to paragraph 5.7.4 shall be made by the Director, IEAS, through the appropriate counter-part unit of the recipient of the information, which has appropriate mechanisms in place to ensure compliance with the principles in paragraph 5.7.3 above.

5.7.6 The report of the outcome of an investigation of any allegations of fraud and other misconduct is a confidential document which forms part of the United Nations archives; neither the report of the investigation, nor any summary of the report, will be disclosed unless it is in the context of a request for judicial cooperation and referral to national authorities. Any such requests for judicial cooperation shall be directed through the UN Women Legal Adviser at Headquarters, in consultation with the Office of Legal Affairs of the Secretariat, which has sole authority on behalf of the Secretary-General for determining such matters.

6 Other Provisions

6.1 Not applicable.

7 Entry into Force and Other Transitional Measures

7.1 The present Policy enters into force on 20 June 2018.

8 Relevant documents

8.1 See Annex I.

9 Annex I: Reference Matrix for Dealing with Fraud

Area	Regulatory Instrument	Process/Controls	Focal Point
Financial Management	Financial Regulations and Rules of the United Nations (as at 1 May 2018 ST/GB/2003/7 and, ST/SGB/2003/7/Amend.1) UN Women Financial Regulations and Rules (as at 1 May 2018 UNW/2012/6) UN Women, Petty Cash Policy UN Women, Revenue Management Policy UN Women, Cash Advances and other Cash Transfers to Partners Policy	Segregation of duties Transaction approval system Reconciliation of accounts	Chief of Accounts, Division of Management and Administration (DMA)
Programme Management	UN Women, Programme Formulation Policy; Programme Cycle Procedure; Programme Appraisal and Approval Policy; Procedure for Programme Appraisal and Approval; Programme Implementation and Management Policy; Programme Implementation and Management Procedure; Programme Monitoring, Reporting, and Oversight Policy UN Women Capacity Assessments of NGOs Procedure	Programme formulation Capacity assessment	Director, Programme Division
Procurement	UN Women, Contract and Procurement Management Policy; Vendor Protest Procedures	Competitive bidding	Chief of Procurement, DMA
Asset Management	UN Women, Asset Management Policy UN Women, Vehicle Management Policy	Physical verification	Administrative and Facilities Specialist, DMA
Partnerships	UN Women, Audit Approach Policy UN Women, Audit Approach Procedure UN Women approved agreement templates	Project agreement Project audit	Director, IEAS
Staff Conduct	UN Charter Staff Rules and Staff Regulation of the United Nations (as at 1 May 2018 ST/SGB/2018/1) ICSC Standards of Conduct for the International Civil Service (2013)	Staff regulations and rules	Director, DMA Director, Human Resources

Protection	UN Women Policy for Protection Against Retaliation	Protection	Director, Human Resources
Reporting and investigating misconduct, and disciplinary process	Article X and Chapter X of the Staff Rules and Staff Regulation of the United Nations (as at 1 May 2018 ST/SGB/2018/1) UN Women Policy for Addressing Non-Compliance with UN Standards of Conduct OIOS Investigations Manual	Investigation Internal justice system	Director, DMA Director, Human Resources Director, IEAS
Recovery	UN Women Financial Regulations and Rules (as at 1 May 2018 UNW/2012/6)) UN Women Policy for Addressing Non-Compliance with UN Standards of Conduct ST/AI/2004/3 (gross negligence) A/RES/62/63 (Referral to national authorities)	General reconciliations Disciplinary measures	Director, DMA Director, Human Resources