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FINANCE COMMITTEE

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2023 Annual Report of the Inspector General

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EXECUTIVE SUMMARY

- This Annual Report, submitted to the Director-General, the Oversight Advisory Committee and the Finance Committee in accordance with paragraph 57 of the Office of the Inspector General (OIG) Charter, provides an overview of OIG’s activities during the period from 1 January to 31 December 2023.
- OIG issued 17 audit assurance reports, four audit advisory reports, 28 investigation reports and 24 investigation memoranda in 2023. Two audit reports were made available to a Member Nation at its request.
- At the end of the year, audit work was in progress on 19 audit assurance and advisory engagements and the investigation caseload consisted of 130 open cases.
- OIG received 343 new complaints during the year, up from 288 in 2022, representing an increase of 19 percent. In only two years since 2021, there has been an increase in incoming complaints of 60 percent.
- The number of management requests for OIG advice, totalling 183, was slightly higher than in 2022 (174), with 35 percent of the requests relating to advice on non-standard audit and investigation clauses in donor agreements.
- During the year, OIG changed the terminology of Agreed Actions to Management Action Plans to better reflect management’s ownership of and accountability for corrective actions following audit findings. As at 31 January 2024, 236 Management Action Plans were pending implementation, a 36 percent decrease from 31 December 2022.
- OIG’s internal audit function underwent an External Quality Assessment during 2023. The external reviewer rated OIG as “Generally Conforms” with the International Internal Auditing Standards, which is the highest achievable rating according to the Standards.
- Seven new staff positions were approved for OIG for the 2024–2025 biennium, including the position of D-1 Deputy Inspector General. Recruitment for all new posts is ongoing.
- In 2023, OIG utilized 99.8 percent of its budget allocation and ended the year with a small surplus of approximately USD 85 500.
- The Inspector General confirms OIG’s operational independence and the absence of any interference in the performance of its audit and investigations work during the reporting period.

DIRECTOR-GENERAL’S COMMENTS

The Director-General expresses his appreciation for the work performed by OIG during 2023. The Office has continued to report on important audit and investigation matters that are valuable for Senior Management’s decision-making. OIG has also continued to maintain a good working relationship with Senior Management and other key internal stakeholders. The Organization relies greatly on OIG’s expertise in integrity and accountability matters. The work carried out and the support provided by the Inspector General and his team on risk management, recurring audit and staff conduct issues, and outstanding Management Action Plans has been particularly helpful. OIG’s briefings to the Director-General and other managers are very informative and provide early warning on issues that need to be acted upon.

GUIDANCE SOUGHT FROM THE FINANCE COMMITTEE

- The Finance Committee is invited to take note of the Inspector General's 2023 Annual Report.

Draft Advice**The Finance Committee:**

- **appreciated the quality of the OIG Annual Report and the analysis of issues presented, which provided a comprehensive overview of OIG's activities during 2023;**
- **welcomed the significant increase in staff positions for OIG, especially the creation of the position of a Deputy Inspector General at the D-1 level;**
- **despite the increase in resources allocated to OIG, expressed concern about the large growth in the number of incoming complaints pertaining to harassment and abuse of authority and its potential impact on OIG's ability to investigate such cases with the required expediency;**
- **urged management, in collaboration with OIG and other relevant offices, to identify solutions for the increase in complaints pertaining to harassment and abuse of authority, including sexual harassment, given that complainants tend to pursue complaints directly with OIG in the hope that an investigation will resolve their situation when an early management intervention or an informal resolution could often be a more effective solution;**
- **was concerned about the recurring control weaknesses identified by OIG in its audits of Decentralized Offices and urged management to identify solutions to address the underlying causes;**
- **noted with appreciation the close collaboration between OIG and management in enabling the closure of 36 percent of open Agreed Actions/Management Action Plans, especially through the comprehensive review of the relevance of outstanding actions, but urged management to continue expediting implementation of the open actions, with a focus on those assessed as high risk and with a due date in 2024;**
- **noted with appreciation the rating of "Generally Conforms" achieved by OIG in the External Quality Assessment of its internal audit function; and**
- **was reassured by the Inspector General's confirmation that OIG activities were free from interference and obstruction, and welcomed the Director-General's support for the work of OIG.**

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Inspector General's Foreword

I am pleased to submit to the Director-General, the Oversight Advisory Committee and the Finance Committee, the Annual Report of the Office of the Inspector General (OIG) for 2023.

During the year, OIG issued 73 outputs (audit and investigation reports and memoranda), which represented a 43 percent increase in OIG products compared to 2022 (51). OIG associates this successful outcome with the improved efficiency in its work and the increase in resources allocated to OIG, especially for investigations.

The number of complaints received continued to show an upward trend during 2023. This could be due to the better awareness by FAO personnel of the Organization's reporting mechanisms and the increase with the trust they place in the investigative and disciplinary processes. Nevertheless, the 433 percent increase (from 9 to 48) in the number of allegations of harassment or abuse of authority between 2022 and 2023 is concerning. OIG believes that many of these complaints could have been prevented or successfully addressed by early managerial intervention or informal resolution mechanisms, with the corresponding savings in valuable and scarce investigation resources.

In its internal audit work on Decentralized Offices, OIG continued to observe recurring control weaknesses in the distribution of inputs or cash to project beneficiaries, the procure-to-pay cycle, human resource management and inventory management. There are multiple root causes for these systemic issues, which OIG highlights in this report. Similar control gaps are likely to continue to recur across the Decentralized Office network until the underlying causes are addressed. OIG is intensifying its advisory services during the upcoming 2024–2025 biennium to support and be a catalyst for management efforts to identify and implement appropriate solutions.

One of the root causes for the recurring control weaknesses is the Organization's relatively low level of risk management maturity. In a separate assessment of FAO's risk management practices, OIG concluded that FAO does not have a complete and accurate picture of its risk landscape and the effectiveness of the actions taken to manage key risks across the Organization. To support the Enterprise Risk Management Team in implementing the FAO Risk Management Action Plan, OIG believes the Organization needs to invest further resources in, and provide strong managerial commitment to, risk management.

OIG was pleased to note the reduction in outstanding Agreed Actions (AAs) during the year. The sharp decrease by more than a third (36 percent) was due to a combination of increased management efforts to implement AAs and a one-time "resetting" exercise conducted by OIG with the collaboration of management to review all outstanding AAs for their continued relevance and residual risk exposure. OIG has since renamed the AAs as Management Action Plans (MAPs) to better reflect the responsibility of management in rectifying identified audit issues.

Overall, OIG has strengthened its audit communication process to enhance management's buy-in for resolving identified issues and provide it with better information on the risks associated with audit findings. With currently no MAPs overdue after a review and revision of many of the due dates (to make them more realistic), OIG hopes that the efforts made have created a positive momentum for implementation of the remaining open actions in a timely manner.

During 2023, OIG reached the two-year anniversary of its 2021–2025 Strategy. The Strategy established four sub-objectives for OIG to achieve in the four-year period 1 June 2021–30 June 2025:

- Sub-objective 1: To contribute to a *joined-up/owned-up* response to organizational oversight and integrity management.
- Sub-objective 2: To communicate effectively, demonstrate impact and demystify OIG.
- Sub-objective 3: To promote knowledge sharing, intra-office cooperation and learning within OIG.
- Sub-objective 4: To innovate smartly by embracing data and digital technology and leveraging on agile work processes in OIG.

In the third quarter of 2023, OIG conducted a mid-term review to assess implementation of the Strategy, the progress made and which aspects needed further attention. Emphasis during the first two years of the Strategy's implementation was on Sub-objectives 2 and 3, and the mid-term review concluded that much had been achieved in these areas. However, while work on both areas needs to continue, OIG's efforts need to move more prominently to the other two sub-objectives. Sub-objective 1 aims to strengthen the whole-of-Organization approach to risk and control monitoring and oversight, including fraud prevention and management of workplace conduct and staff integrity. Although this is not something owned by OIG, it plans to play an active role in promoting this important concept. With Sub-objective 4, OIG's goal is to further boost its productivity by staying abreast of emerging technologies and data-driven working methods, while also capitalizing on the opportunities created by artificial intelligence.

To prepare for the next two years of the OIG Strategy, and considering the increase in OIG's staffing by seven Regular Programme budget positions, OIG decided to make some changes to its office structure during the year: the Investigation Unit was upgraded to an Investigation Branch and the audit units (Corporate Audit Unit and Field Audit Unit) to the Internal Audit Branch, with each Branch consisting of two units. The new post of D-1 Deputy Inspector General and an additional P-5 Senior Investigator (Head of Unit) post will be instrumental to the effectiveness of the new structure and will enable OIG to achieve the most impact from its work.

During the reporting period, OIG's audit and investigation activities were free from interference and there were no circumstances of impairment to the Office's independence. OIG is also pleased to confirm that it cooperated well with the Director-General and his Senior Management team throughout the reporting period. Similarly, OIG is highly appreciative of the support and guidance provided by the Oversight Advisory Committee and Finance Committee.

Mika Tapio

Inspector General

I. Introduction

1. This Annual Report is submitted to the Director-General, the Oversight Advisory Committee (OAC) and the Finance Committee in accordance with paragraph 57 of the Charter of the Office of the Inspector General (OIG). It provides information, *inter alia*, on: significant audit findings and systemic weaknesses identified by OIG audits and investigations; the action taken by management to implement OIG recommendations; disclosure of OIG audit reports; cases investigated by OIG, their status and final disposition, including a summary of findings and the disciplinary or administrative action taken by the Organization; the OIG quality assurance and improvement programme; and OIG resources.

II. Mandate and mission

2. According to its Charter, OIG provides oversight of FAO's programmes and operations through internal audit and investigation. OIG is responsible for evaluating and contributing to the improvement of the Organization's governance, risk management and control processes. OIG provides the Director-General and the functions and programmes audited with independent, objective assurance and consulting services designed to add value and improve FAO operations. OIG is also responsible for investigating allegations of misconduct involving FAO personnel and allegations of sanctionable actions involving third parties.

3. In its audits, OIG follows the International Standards for the Professional Practice of Internal Auditing,¹ promulgated by the Institute of Internal Auditors. In its investigations, OIG follows the Uniform Principles and Guidelines for Investigations, adopted by the Conference of International Investigators, and the FAO Investigation Guidelines issued in April 2021.

4. The current OIG Charter was last revised in 2020 and approved by the Finance Committee at its 180th session in June 2020. In paragraph 72, the Charter states that "The Inspector General shall review the Charter periodically, but at least every three years, and propose changes when necessary for review by the Oversight Advisory Committee and endorsement by the Director-General. Any revision shall be submitted to the Finance Committee for approval." In December 2022, as already stated in the OIG Annual Report of 2022, OIG conducted a detailed review of the Charter and confirmed that it did not require any changes. The next review of the Charter will therefore be conducted by 2026. During 2023, the Charter continued to serve OIG well.

III. Statement of independence

5. According to the Charter, the Inspector General shall confirm to the Finance Committee, at least annually, the organizational independence of OIG. During the reporting period, the organizational independence of OIG continued to be ensured through the Inspector General's direct reporting line to the Director-General and through the Inspector General's access to the OAC and the Finance Committee. OIG's audit and investigation activities were free from interference and there were no circumstances of impairment to its independence. OIG received full support and cooperation from management in the conduct of its work.

IV. Internal audit

6. OIG's internal audit activities in 2023 were based on its 2022–2023 biennial workplan, which was revised in February 2023 after taking into account management inputs, reassessment of FAO's corporate and decentralized operations risk landscape, comments made by the OAC and concurrence of the Director-General. The revised workplan, including carry-over engagements from 2022, comprised 19 audit engagements on corporate functions and systems, 20 audits of Decentralized Offices and 8 advisory engagements.

¹ The International Standards for Internal Auditing will be replaced by the new Global Internal Audit Standards promulgated by the Institute of Internal Auditors in January 2025.

7. During the year, OIG cancelled five engagements to avoid overlap with planned external audits or internal reviews initiated by management. OIG also postponed two engagements to 2024 mainly due to staffing constraints.

Key highlights of internal audit work

8. OIG issued 17 audit assurance reports and 4 audit advisory reports. As at 31 December 2023, 19 assurance and advisory engagements were in progress, of which 11 were at the reporting stage, 5 were at fieldwork stage and 3 were at planning stage.

9. The following audit assurance reports were issued:²

- Audit of the Negotiation and Clearance of Funding Agreements in FAO (AUD0123)
- Assessment of FAO Risk Management Practices (AUD0223)
- Audit of the FAO Representation in Cuba (AUD0323)
- Audit of the FAO Representation in Burkina Faso (AUD0423)
- Audit of the FAO Office of Evaluation (AUD0523)
- Audit of the FAO Representation in Niger (AUD0623)
- Audit of the FAO Smallholder Agricultural Productivity Restoration and Enhancement Project (SAPREP) in Yemen (AUD0723)
- Audit of the FAO Representation in Papua New Guinea (AUD0823)
- Audit of the FAO Markets and Trade Division, Part II (AUD0923)
- Audit of the Language Services in FAO, Part I – Governance (AUD1023)
- Audit of FAO’s Monitoring and Reporting In Relation to the United Nations System-Wide Action Plan on Gender Equality and the Empowerment of Women (AUD1123)
- Audit of the FAO Representation in Morocco (AUD1223)
- Audit of Ethics Management in FAO (AUD1323)
- Audit of FAO Information Technology Service Management (AUD1423)
- Audit of the Language Services in FAO, Part II – Operational Management (AUD1523)
- Audit of FAO’s Social Media Management and Use (AUD1623)
- Audit of the FAO Representation in Angola (AUD1723).

Corporate audits

10. OIG issued ten audit reports on corporate functions and thematic activities:

- The **Audit of Negotiation and Clearance of Funding Agreements** concluded that governance arrangements over the negotiation and clearance process should be strengthened by appointing the Resource Mobilization Division as the business process owner, in accordance with FAO’s Internal Control Framework. Risk management should be strengthened by consolidating all existing non-standard clauses in funding agreements into a single repository and by developing clear red lines to both guide negotiations over potential future clause changes requested by resource partners and to ensure compliance with FAO’s Financial Rules and Regulations. The efficiency and effectiveness of the clearance process should also be improved by increasing system support and addressing resourcing and procedural issues.
- The **Assessment of Risk Management Practices** rated FAO, overall, at a “Developing” level of risk management maturity (maturity level 2 of 5) as measured by the Reference Maturity Model for Risk Management approved by the United Nations High-Level Committee for Management. While OIG noted that risk awareness among managers and personnel had

² Summaries of the reports’ observations and conclusions can be found in a separate document (FC199/8.2).

improved in the Organization in recent years, FAO's Risk Management Policy was outdated and the Risk Committee was not fully functional at the time of the audit. The Organization did not have a dedicated Chief Risk Officer and the Enterprise Risk Management (ERM) team comprised only three full-time staff. In addition, processes to integrate risk management in operations had yet to be established and systems and tools to facilitate risk analysis and reporting were lacking. Furthermore, members of the Risk Committee and other senior managers had yet to receive the necessary training on risk management. In the absence of communication from the Risk Committee on its expectations regarding risk appetite and risk management, many personnel interviewed by OIG perceived the culture at FAO to be risk averse.

- The **Audit of the Office of Evaluation (OED)** found that inadequate processes were in place to ensure compliance with fungibility rules for the allocation of expenses to the Regular Programme and the OED Trust Fund. Budgetary controls for structural costs and individual evaluation costs needed to be improved and carried out on a more timely basis. In addition, the OED Programme Evaluation Report did not have a rigorous methodology for calculating reported evaluation costs and provided limited financial reporting information.
- The **Audit of the Markets and Trade Division, Part II**,³ which focused on work planning, concluded that the Division complied with corporate rules and procedures and had established effective arrangements for work planning for the 2020–21 and 2022–23 biennia. Nevertheless, OIG identified opportunities for improvement in documenting the rationale(s) for the selection of outputs for workplans and in assessing the quality of the outputs delivered.
- The **Audit of Ethics Management** found that much had been accomplished since 2020 to improve ethics management at FAO, with the support of Senior Management. The Ethics Office had established a solid framework of policies and good relationships with other actors in the ethics and integrity space to provide cohesive support for personnel. However, further efforts were required to ensure that management of conflicts of interest is well grounded in a consistent policy and procedures across FAO, particularly related to human resources, procurement and private sector partnerships. The audit assessed that many personnel in FAO appeared to lack an understanding of how conflicts of interest impact their work.
- The **Audit of Language Services, Parts I and II** (issued as separate reports), identified, at the strategic and governance level, the need to: undertake a holistic assessment of the language services procured by the Organization, including identifying and analysing the totality of the associated costs; consolidate and revise existing policies into a single, updated, corporate language policy, covering translation and interpretation services and properly reflecting current practices; and develop a formal quality assurance framework for the delivery of language services. At an operational level, the audit recommended to: conduct a workforce planning exercise to identify the right balance in the use of staff and affiliate workforce; improve oversight of non-staff human resources (NSHR) contracts and promote the use of consistent rates; and improve use of the corporate roster of external language providers.
- The **Audit of Monitoring and Reporting in relation to the United Nations System-Wide Action Plan on Gender Equality and the Empowerment of Women (UN-SWAP)** found that the reporting mechanisms established by the Inclusive Rural Transformation and Gender Equality Division were generally sound. OIG nevertheless concluded that ownership and accountability for some UN-SWAP indicators needed to be clarified and internal quality assurance processes strengthened to minimize the risk of incorrect self-ratings.
- The **Audit of Information Technology (IT) Service Management** found significant improvements to IT Service Management (ITSM) over the past few years. At the time of the audit, the Digitalization and Informatics Division⁴ (CSI), in collaboration with the Shared Services Centre and HQ Maintenance Services, was in the process of implementing

³ The Audit of the Markets and Trade Division, Part I (AUD1222) was issued in November 2022.

⁴ Since then renamed as Digital FAO and Agri-Informatics Division.

ServiceNow, an Enterprise Service Management project which aims to incorporate the Information Technology Infrastructure Library (ITIL)-specific elements available in the IT Service Management module. However, OIG observed that further efforts were required to ensure ongoing improvements and adoption of solid ITSM using ITIL as a reference. Specifically, the audit identified the need for CSI to establish a detailed plan for ITIL alignment with clear targets and responsibilities; document all necessary ITSM policies and procedures; and enhance the monitoring of ITSM processes. The audit also highlighted a lack of visibility and monitoring by CSI over the service provision of Digital for Impact products.

- The **Audit of Social Media Management and Use** concluded that, as a result of dedicated efforts by the Office of Communications, there had been a remarkable growth in the number of FAO's social media followers in recent years, which had been accomplished by a very small social media team at FAO headquarters. However, the audit identified a number of improvements needed to enhance the efficiency and effectiveness of the management of social media at FAO, including: defining the scope of social media within FAO and creating an official categorization for social media accounts; revising and enhancing the Social Media Policy; establishing a consolidated repository of resources for account managers; defining appropriate arrangements for effective coordination of FAO's social media activities and monitoring arrangements to ensure compliance with policies and guidelines Organization-wide; and adapting account management guidelines to address emerging social media risks.

Field audits

11. The six Decentralized Office audits conducted in 2023 (the Representations in Cuba, Burkina Faso, Niger, Papua New Guinea, Morocco and Angola) and the audit of the SAPREP project implemented by the Representation in Yemen continued to raise similar control issues to those identified in previous audits of Decentralized Offices. Examples of recurring control weaknesses included the distribution of inputs or cash to project beneficiaries, the procure-to-pay cycle, human resource management and inventory management. The key underlying causes for the recurring control weaknesses are:

- (i) **Lack of proper governance structure and/or staffing capacity at Decentralized Offices:** There are no well-established criteria to determine the governance structure and capacity of Decentralized Offices. Regular Programme resources are thinly stretched to manage the growing number of Decentralized Offices and their expanding extra-budgetary programme. The allocation of resources by region further limits the efficient redeployment of resources when needed.
- (ii) **No fit-for-purpose staffing solution for Decentralized Offices:** There is no fit-for-purpose human resource solution to address the operational needs of Decentralized Offices. Many Decentralized Offices rely on the affiliated workforce, mainly local NSHR, to perform core functions.
- (iii) **Inadequate monitoring and support by the second-line functions:** As observed by OIG in two assurance mapping exercises undertaken in 2022 and 2023, respectively (see paragraph 17 below), most business process owners lacked an understanding of their second-line responsibilities for monitoring and risk management of business processes. The role of Regional Offices in risk and control assurance was also unclear. Consequently, control gaps are not detected or addressed in a timely manner.
- (iv) **Risk management maturity:** As discussed above in paragraph 10, in its review of FAO's risk management practices, OIG assessed that there was no proper governance structure over risk management; risk management processes had not yet been well integrated into day-to-day operations; Senior Management did not clearly set out its expectations for risk-taking; and key management personnel were not duly trained and guided to make effective risk-based decisions. All the above impacted implementation of internal controls, including across the Decentralized Office network, leading to recurring control gaps.

- (v) **Absence of key corporate systems:** While there were over 2 500 ongoing projects as of December 2023, with budgets totalling approximately USD 8 billion, the Organization still does not have corporate systems for beneficiary and inventory management.

12. There are no easy solutions to addressing the key underlying causes described above. Resolving these issues will be time-consuming and involve enhancing risk management practices and making challenging decisions about resource allocation and staffing. Implementing structural changes in Decentralized Offices is also likely to be subject to differing views from various stakeholders and interested parties. However, similar control gaps are likely to continue to recur across the network until the underlying causes are addressed.

Audit advisories

13. OIG issued four audit advisory reports to support management in the following areas:

OIG capacity-building workshops on using data analytics for remote monitoring of internal controls at Decentralized Offices

14. Capitalizing on improved audit techniques and data analyses developed for remote audits during the COVID-19 pandemic, and as mentioned in the 2022 OIG Annual Report, OIG conducted a series of online workshops in late 2022. The focus of the workshops was to build the capacity of the second-line management functions in using data analytics to detect anomalies in targeted areas where control weaknesses were identified in past audits of Decentralized Offices. The 66 workshop participants included personnel from the five Regional Offices, as well as relevant officers at headquarters, and the Shared Service Centre. In 2023, OIG continued to provide support, guiding the workshop participants in using the data analytic tools upon request. In December 2023, OIG issued a video report on the results of the workshops conducted.

Assessment of cybersecurity risks

15. The United Nations International Computing Centre (UNICC) carried out, on OIG's behalf, a review of cybersecurity risks, with a focus on actual cyber fraud attempts at FAO. The main objectives of the review were to: (i) determine the likelihood of an insider's participation in the cases; and (ii) obtain advice from UNICC on control measures to reduce the likelihood or impact of future attacks.

16. The priority actions recommended by the review were to:

- (i) strengthen mail authentication controls;
- (ii) increase cybersecurity awareness training among personnel working in specific finance functions;
- (iii) implement a brand protection function; and
- (iv) implement controls to "sanitize" FAO documents before public release and to detect and remove from the public domain internal documents that violate FAO's data classification policy.

Assurance Mapping Phase II: Partnerships and Outreach Stream

17. In 2023, OIG completed phase II of the assurance mapping exercise that was initiated in 2021. Phase I of the exercise had examined business processes in the Corporate Logistics and Operational Support Stream⁵ while phase II focused on the role of the Project Support Division (PSS) as the business process owner for key processes in the Partnerships and Outreach Stream: the Project Cycle, New Operational Modalities and the Due Diligence and Risk Assessment for Partnerships with Non-State Actors. OIG found that the role and responsibility of PSS as the business process owner had been clearly defined and communicated and that adequate controls and monitoring had been defined for Phases 1-3 of the Project Cycle, New Operational Modalities and the Due Diligence and Risk Assessment for Partnerships. However, some gaps were identified. The major assurance gaps related to Phase 4 of the Project Cycle and monitoring of project implementation due to the long-standing need to implement a fit-for-purpose project management system. There was a need to increase the data available from the Global Resource Management System administrative modules and provide relevant standards, tools and support to project budget holders. OIG noted the actions under way to address these issues notably through the Project Lifecycle Management project and the Enterprise Resource Planning Transformation Steering Group.

Information Technology Risk Assessment

18. In cooperation with CSI, OIG completed an IT risk assessment. The main purpose of the exercise was for OIG and CSI to build a common understanding of the main IT-related risks affecting the Organization. The risk assessment will also be the basis for OIG to develop a medium-term risk-based IT audit plan. The IT risk register was mapped with the FAO Corporate Risk Action Plan to ensure consistency. The risk assessment identified 31 IT-related risks, which were classified according to their nature as either strategic or operational-level risks. In communicating the results of this exercise to management, OIG indicated its expectation that the assessment be used to develop a risk register for management to take ownership of and to inform an IT-related, risk-mitigation strategy or action plan. In this regard, OIG found that the fundamental question of assigning ownership of risks at the corporate level remained unresolved. OIG recommended that Senior Management address this question as a matter of priority.

Implementation of Management Action Plans

19. During the reporting period, FAO management engaged an external consultant to undertake a management advisory review to assess and advise on: the root causes of the protracted implementation of audit recommendations (Agreed Actions); ways to streamline the implementation and follow-up of AAs; ways to enhance the role of the second line of management in supporting implementation and providing quality control of implementation of AAs; and options for OIG to consider to enhance buy-in and commitment of audited entities to the implementation of recommended actions. OIG worked closely with management and the external consultant on this review.

20. In line with a recommendation made by the external consultant in his final report, between October 2023 and January 2024, OIG undertook a comprehensive, one-time exercise to assess the continued relevance, risks and action plans associated with all AAs that were open on 1 October 2023. The purpose of this “resetting” exercise was to review and revise the outstanding AAs, by addressing the following questions:

- Are the original audit findings still relevant considering FAO’s current priorities, structure, operations and external developments?
- Are there any outstanding AAs where FAO management could reasonably accept the risk?
- Is there scope to consolidate any open issues?
- What are the risks and risk levels for open AAs?

⁵ The Phase I report on the Assurance Mapping was issued in March 2022.

- Are the necessary mitigating actions directed at the appropriate units/business owners?
- Do business owners actually own the AAs?
- What would be a realistic new due date for implementation of the AAs?

21. With excellent collaboration between management and OIG, the resetting exercise was successful and created a positive momentum for implementation of the remaining open actions. OIG also used the exercise as an opportunity to rename the AAs as “Management Action Plans” (MAPs) to signify management’s ownership of and accountability for the actions to be implemented. The exercise resulted in the closure of 98 AAs/MAPs and, as at 31 January 2024, there were 236 open MAPs, a 36 percent decrease from 1 January 2023. The results of the resetting exercise are summarized in Figure 1. All the charts displayed below are exceptionally shown with the cut-off date of 31 January 2024 to provide a more accurate picture of implementation of corrective actions following completion of the exercise.

Figure 1: Results of the resetting exercise

Between 1 October 2023 and 31 January 2024, there were:



98 MAPs closed



217 MAPs with due dates reset



20 MAPs with text revised

As of 31 January 2024:



NONE of the MAPs were overdue

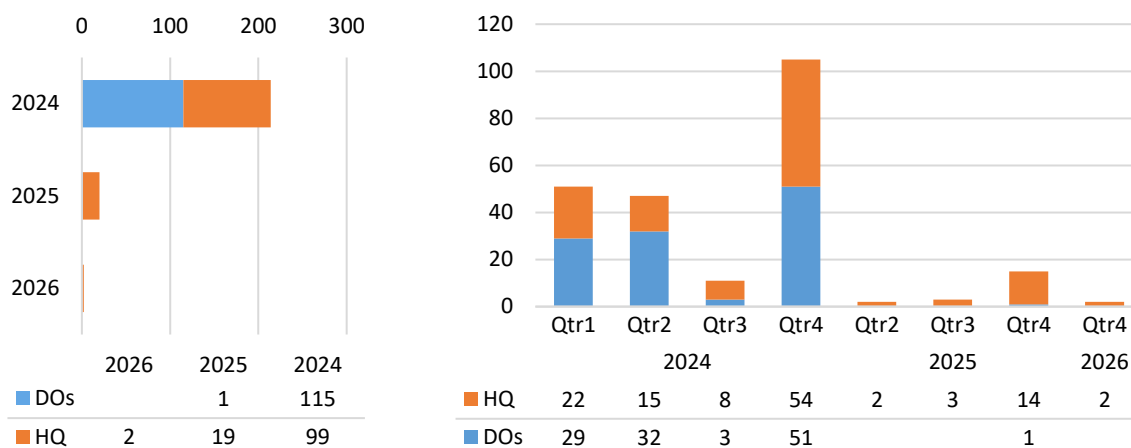
22. Overall, as shown in Table 1, during the 13-month period from 1 January 2023 to 31 January 2024, 266 AAs/MAPs were closed (98 during the resetting exercise), while 131 new AAs/MAPs were raised by OIG. One MAP was reopened during the resetting exercise.

Table 1: Management Action Plans status - Balance as at 31 January 2024

| MANAGEMENT ACTION PLANS | Total |
|----------------------------------------------------------|-------------|
| TOTAL OPEN - As at 01 January 2023 | 370 |
| (-) CLOSED - 01 January 2023 to 31 January 2024 | 266 |
| (+) NEW - 01 January 2023 to 31 January 2024 | 131 |
| (+) REOPENED - 01 January 2023 to 31 January 2024 | 1 |
| TOTAL OPEN - As at 31 January 2024 | 236 |
| Change from 01 January 2023 to 31 January 2024 | -36% |

23. While the target date for implementation of each MAP is established by management at the issuance of the audit report, during the resetting exercise management revised 217 original due dates and, as a result, the Organization had no overdue MAPs as at 31 January 2024. The new due dates established by management are shown in Chart 1. Of the 236 open MAPs as at 31 January 2024, 214 MAPs will have a due date during 2024, 20 during 2025 and 2 during 2026.⁶

Chart 1: MAPs by implementation due date and implementing entity (headquarters versus Decentralized Offices) - Balance as at 31 January 2024



24. The percentage of MAPs older than two years, i.e. raised in 2021 or before, has slightly decreased from 42 percent at the end of 2022, to 40 percent (see Table 2).

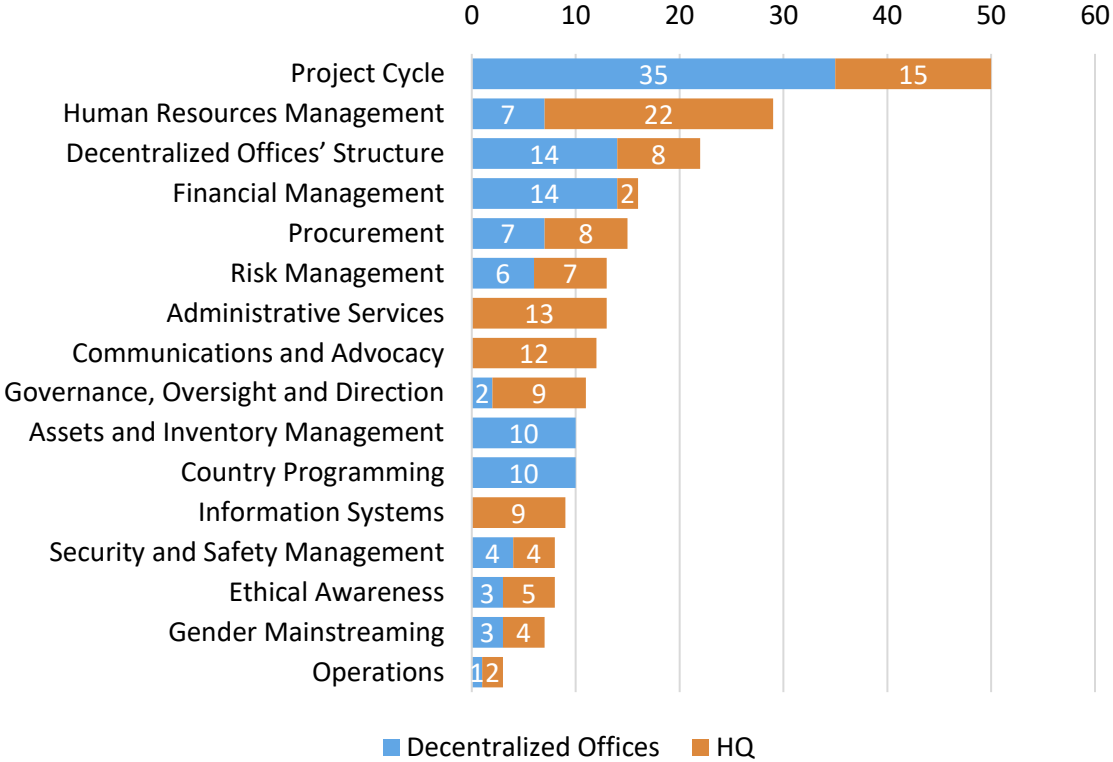
Table 2: MAPs by reporting line and year of report issued - Balance as at 31 January 2024

| Reporting Line | 2012-2018 | 2019 | 2020 | 2021 | 2022 | 2023 | Total |
|-----------------------------------------------------------|-----------|-----------|-----------|-----------|-----------|------------|------------|
| Director-General | | | | 2 | | 13 | 15 |
| Director of Cabinet | 7 | 1 | 17 | 4 | 2 | 16 | 47 |
| DDG-Martina | 6 | 3 | 4 | 11 | 10 | 1 | 35 |
| DDG-Bechdol | | 11 | 1 | | 2 | 6 | 20 |
| Chief Economist | 3 | 3 | | | 2 | 8 | 16 |
| DDG-Semedo | 1 | | | | | | 1 |
| Regional Office for Africa (RAF) | | 2 | 1 | | 12 | 40 | 55 |
| Regional Office for Asia and the Pacific (RAP) | | | | | | 11 | 11 |
| Regional Office for Europe and Central Asia (REU) | 1 | | 1 | | | | 2 |
| Regional Office for Latin America and the Caribbean (RLC) | 1 | 4 | 3 | 3 | 4 | 4 | 19 |
| Regional Office for Near East and North Africa (RNE) | | | 4 | | | 11 | 15 |
| Total | 19 | 24 | 31 | 20 | 32 | 110 | 236 |
| Older than two years | 94 | | 142 | | | 236 | |
| | 40% | | 60% | | | 100% | |

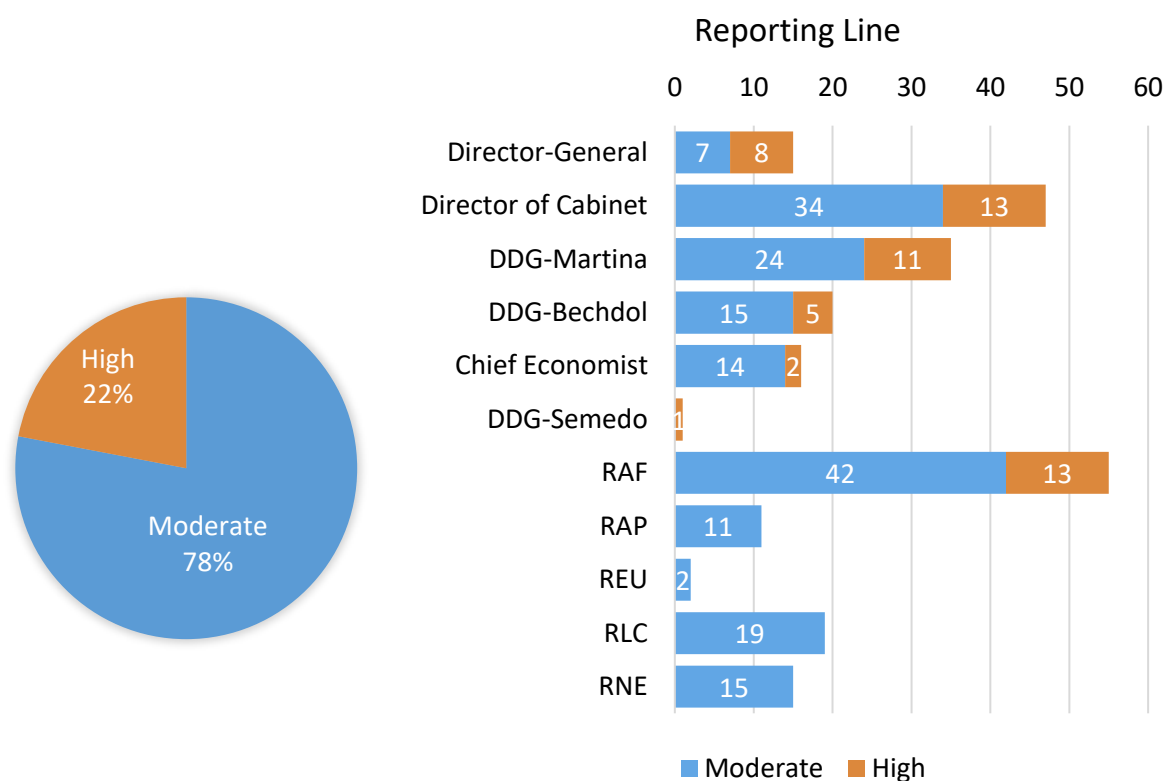
⁶ OIG will no longer be accepting revisions to the due dates once they have been established by management. In future, MAPs that have missed their original due date are considered overdue and reported by OIG as such.

25. Chart 2 shows the open MAPs by business area and implementing entity (headquarters or Decentralized Offices). The first four business areas (Project Cycle, human resources management, Decentralized Offices’ structure and financial management) represent 50 percent (117) of the MAPs.

Chart 2: MAPs by business area and implementing entity - Balance as at 31 January 2024



26. Chart 3 shows the 236 MAPs by risk level (high or moderate).

Charts 3: MAPs by risk level and reporting line - Balance as at 31 January 2024

27. As at 31 January 2024, 53 (22 percent) of the open MAPs were addressing high-risk areas. Of those, 40 MAPs related to high-risk areas at the corporate level and therefore impact FAO operations globally.⁷ Notably, OIG is concerned that the Organization lacks corporate policies, procedures and systems, or they are insufficient, to support key processes used extensively by FAO Country Offices for the delivery of field projects: beneficiary selection, inventory management, input distribution, logistics, field project monitoring and budget management. OIG also strongly encourages FAO to ensure that MAPs pertaining to ERM, IT security, data protection and human resources management remain under active implementation. Although none of the 40 MAPs are overdue following the resetting exercise, they represent de facto risk exposures that FAO is accepting for as long as they are not fully implemented.

28. OIG's analysis of audit reports with open MAPs that continue to expose FAO to the most important unaddressed risks can be found in Annex A.

V. Disclosure of audit reports

29. In accordance with the OIG Charter, upon written request for a specific report, the full version of the report can be made available to Permanent Representatives accredited to FAO. In addition, upon written request from an institutional resource partner for a specific audit report covering programmes and operations co-funded by the requester, the institutional resource partner may be granted access to the full report. The Permanent Representatives and institutional partners should treat any report received under this provision as confidential and should not publicly disclose any information contained therein.

⁷ The remaining 13 were addressed to a single FAO Representation and are not considered to represent high-risk areas to the Organization as a whole.

30. During the reporting period, requests were received from one Member Nation for two audit reports. OIG shared both requested reports with no redactions. The following reports were disclosed in adherence with the OIG Charter:

- AUD0616 - Comprehensive Review of the FAO Representation in Uganda
- AUD0423 - Audit of the FAO Representation in Burkina Faso.

VI. Investigations

Highlights of investigative work

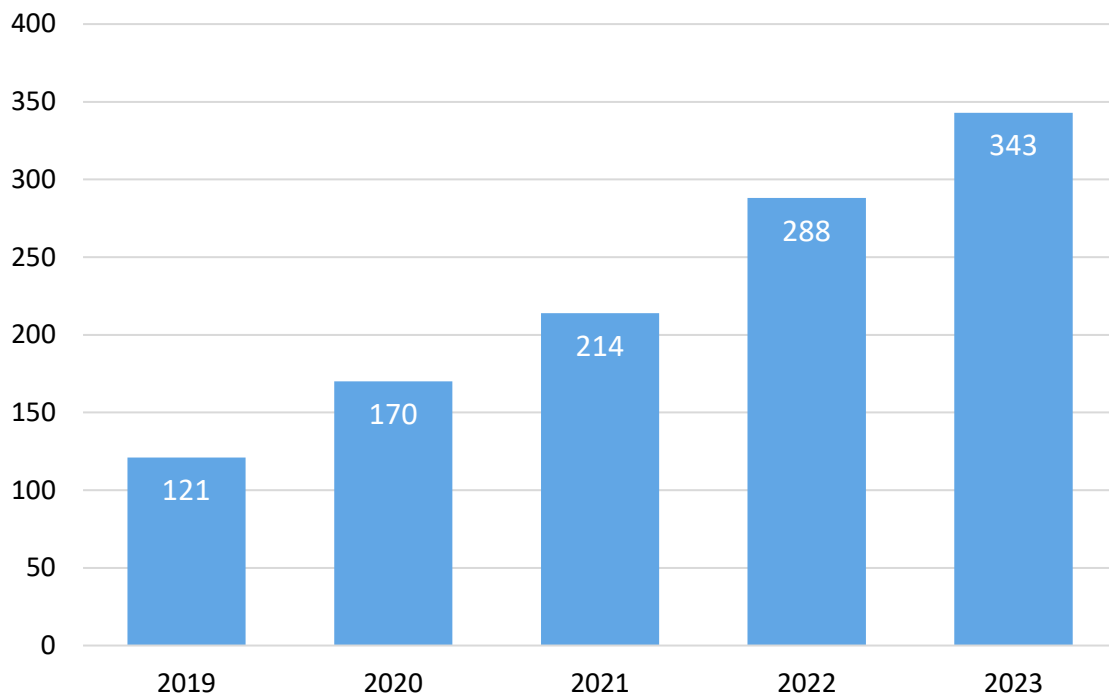
31. Over the past few years, in line with its Strategy, OIG has focused part of its work on raising awareness about the investigation process and underlying integrity-related policies. This has included participating in webinars (e.g. on ethical workplaces) and giving presentations while on mission to Decentralized Offices with the aim of demystifying investigations so that FAO personnel are more comfortable in raising matters for possible investigation. One important aspect of this outreach has been raising awareness about the FAO Hotline, a comprehensive and confidential reporting tool hosted by an independent service provider where anyone can report allegations of misconduct to OIG or retaliation to the Ethics Office, which was launched at the end of 2022. This hotline allows reporting in multiple languages 24/7/365.

32. As detailed below, while 2023 continued to see an increase in the overall number of complaints regarding allegations of potential misconduct, it was the number of complaints relating to the workplace environment (e.g. allegations of harassment, sexual harassment and abuse of authority) and allegations of sexual exploitation or abuse (SEA) that stood out. These types of matters are highly sensitive – on personal and professional levels – such that individuals aware of workplace environment problems or SEA may not come forward unless they are confident their complaints will be treated confidentially. OIG considers the four-fold increase in such complaints in 2023 to be indicative of growing confidence on the part of FAO personnel in the reporting mechanisms, which is likely to be due to the outreach work undertaken by OIG and other offices, the launch of the FAO Hotline and the Organization's overall approach and decisions in relation to these matters.

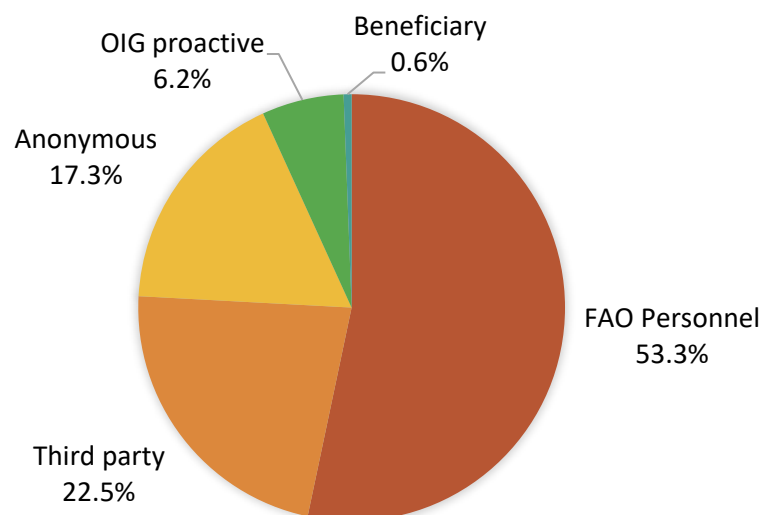
Intake and advisory services

33. OIG's intake function, established in 2021, is responsible for receiving and conducting an initial assessment of complaints to determine if the matters raised fall within OIG's investigative mandate and what would be the most efficient and appropriate way to address them. As a result of this assessment and if the complaint is found to fall under OIG's mandate, one or more cases may be opened for further investigative review (e.g. if the complaint raises unconnected allegations against different individuals or different allegations against one individual when they refer to distinct FAO policies). Alternatively, the initial assessment may result in the complaint being closed without further action or referred to other offices that are better placed or more efficient to address the issues presented. This includes complaints raising issues which fall outside of OIG's mandate; those assessed as low priority; or which may require urgent attention and/or action outside of the investigative context. The intake function has allowed a significant number of complaints to be expeditiously resolved without the need for an investigation. The intake function also provides advisory services to individuals seeking information about how to make a complaint of misconduct or who wish to explore their options for addressing potential misconduct, such as those related to the workplace environment or managers with concerns about red flags of fraud.

34. As can be seen from Chart 4, there has been a consistent trend of increased reporting of complaints over the past few years, which continued into the present reporting period where the number of new complaints in 2023 was 343, up from 288 in 2022, an increase of 19 percent. Compared to just two years earlier (2021), the number of complaints has increased by 60 percent.

Chart 4: Number of new complaints 2019-2023

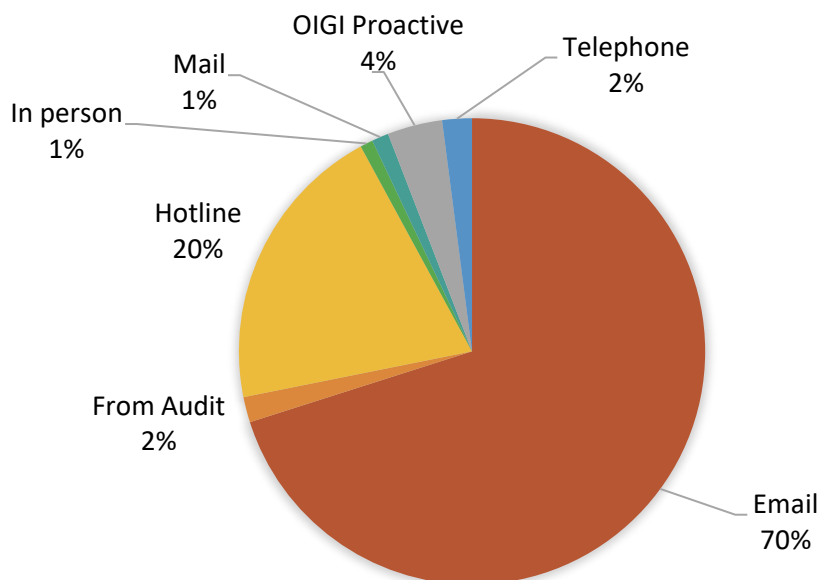
35. As set out in Chart 5, the majority of complaints OIG received in 2023 were from FAO personnel, followed by third parties and anonymous reports. Complaints from beneficiaries of FAO projects was the smallest group of identified complainants.

Chart 5: Source of complaints received in 2023

36. During the reporting period, OIG finalized the initial assessment of 230 complaints, resulting in the opening of 89 cases⁸ and 54 referrals to various divisions and offices within the Organization, such as management (both in headquarters and Decentralized Offices), Human Resources Division (CSH), Legal Office (LEG), CSI, Procurement Service (CSLP), Security Services and OIG's internal audit units. The issues referred involved managerial, interpersonal, performance and office environment issues between personnel; tender and procurement issues related to vendors; administrative issues related to personnel and vendors; legal or reputational concerns; and IT security concerns. Eighty complaints were closed without further action, including matters which fell outside of OIG's mandate; complaints that were withdrawn by complainants; and matters where there was insufficient information to allow for any further action. The remaining resolved complaints resulted in OIG providing advice to the complainants. At year-end, 113 complaints were still under review.

37. As shown in Chart 6, the majority of complaints were lodged through OIG's traditional reporting channel, namely OIG's dedicated confidential email addresses; and 22 percent of the complaints were submitted through the FAO Hotline. Due to its enhanced functionality and confidentiality features, OIG expects that the FAO Hotline will gradually become the main reporting mechanism. More than half of the complaints received through the FAO Hotline were anonymous.

Chart 6: Method of communication of cases logged in 2023



Investigation operations

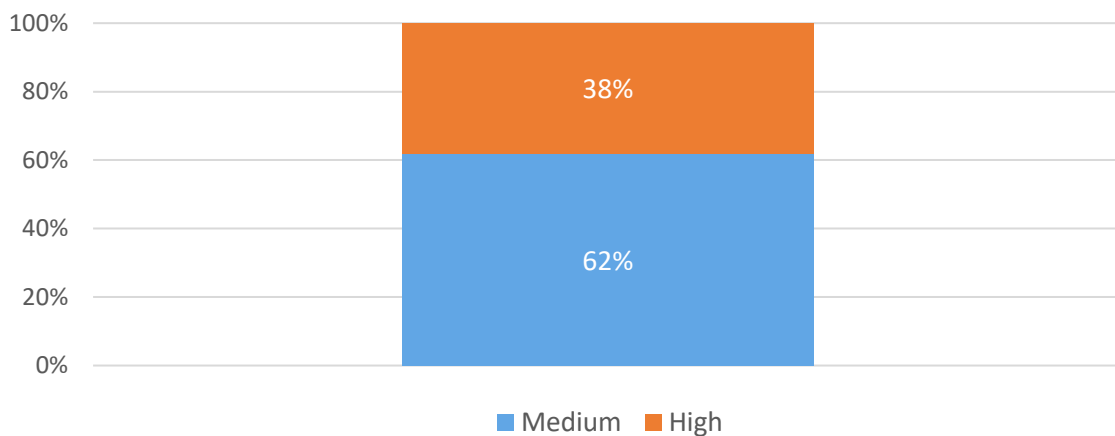
38. As presented in Table 3, OIG started 2023 with a carry-over caseload of 136. Over the course of the reporting period, OIG opened 89 new cases for a total caseload of 225. OIG closed 95 cases as detailed below, leaving 130 cases open at the end of the year. The majority of cases were closed following the conclusion of preliminary reviews. Of the 39 cases that were closed after a full investigation, 74 percent substantiated allegations of misconduct. Five of the concluded investigations resulted in investigative memoranda containing relevant findings, which were shared with other FAO divisions.

⁸ One complaint may result in multiple outputs, as it may contain various allegations against a number of individuals, e.g. more than one case for investigation and a referral, etc.

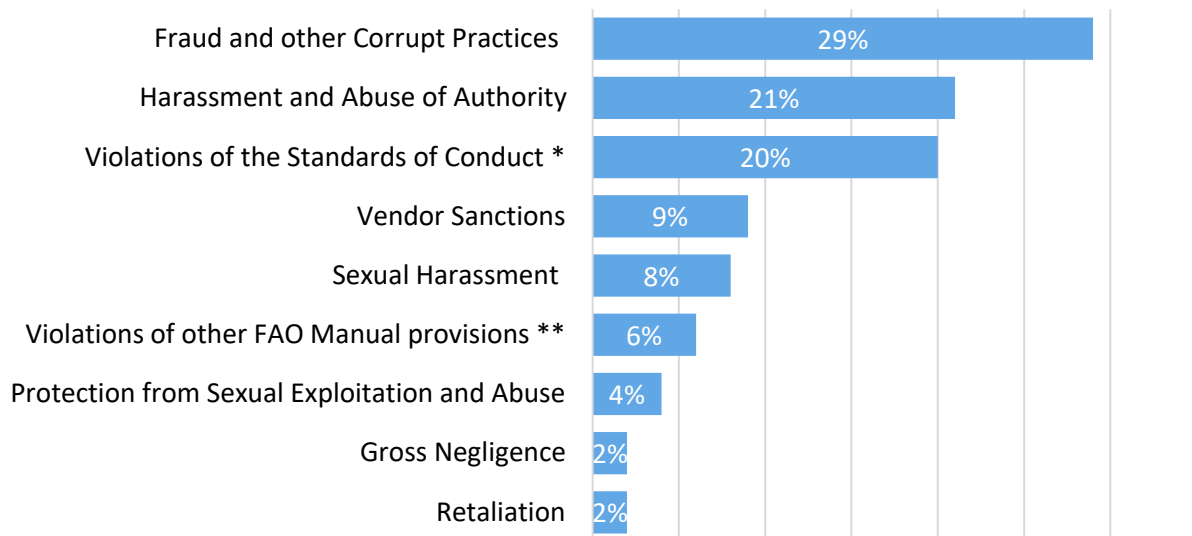
Table 3: Status overview of cases under review during 2023

| Status of matters | Number of matters |
|-----------------------------------------|-------------------|
| Cases opened in 2023 | 89 |
| Carry-over cases as of 31 December 2022 | 136 |
| Total caseload for 2023 | 225 |
| Cases closed after a preliminary review | 56 |
| Cases closed after an investigation | 39 |
| Total cases closed in 2023 | 95 |
| Caseload at the end of 2023 | 130 |

39. OIG assigns a priority (low/medium/high) to each case opened following the initial assessment based on a set of standardized criteria, including the type of allegation, the value of any alleged fraud and the seniority of the alleged subject, to assist in managing the allocation of limited investigative resources. No low priority cases were opened in 2023 as all such matter were resolved during the intake assessment. Chart 7 presents the assigned priority of the cases logged in 2023. Cases involving allegations of harassment, abuse of authority (including all forms of discrimination), sexual harassment and SEA are, by default, considered high-priority matters and tend to be more complex and resource intensive to review than others (e.g. fraud cases) typically because of their reliance on significant volumes of testimonial evidence. As detailed in the policy-specific reporting below, and noted above, 2023 saw a significant increase in the number of such matters being brought to the attention of OIG.

Chart 7: Priority of cases logged in 2023

40. Chart 8 presents a breakdown of the allegations under review by policy for cases received in 2023.

Chart 8: Breakdown of allegations by policy received in 2023**Notes:***** Violations of the Standards of Conduct include:**

- Violation against the Policy on the Standards of Conduct for International Civil Service
- Conflict of interest
- Damage to the image of the Organization
- Failure to cooperate with OIG
- Failure to report/disclose
- Favouritism
- Neglect of financial debt

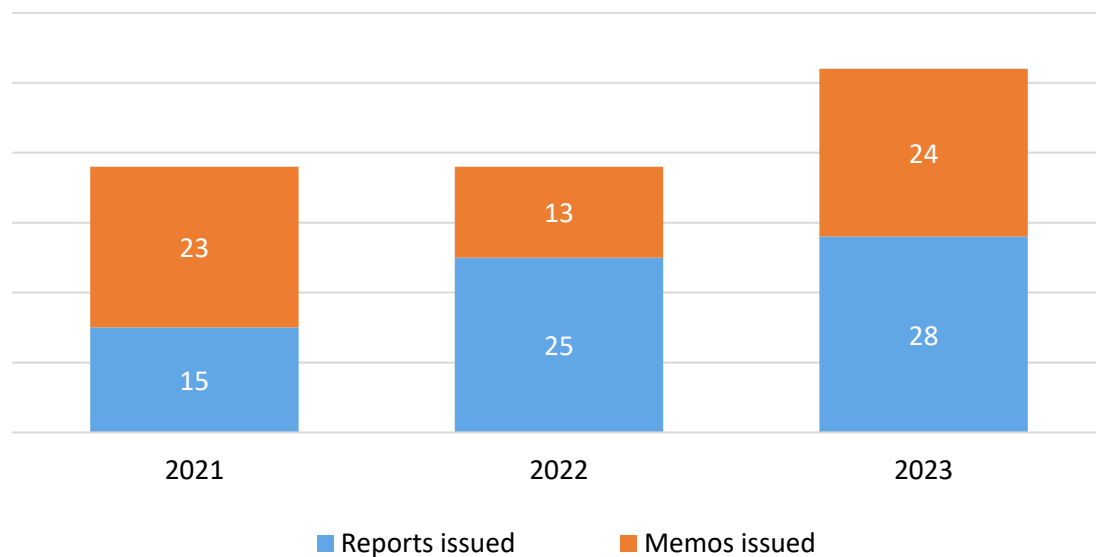
**** Violations of other FAO Manual provisions include:**

- Abuse of authority
- Improper gifts
- Unauthorized outside activities
- Improper use of the Organization's resources (including IT resources)
- Procurement of goods, works and services
- Letters of Agreement

Investigation outputs

41. OIG primarily issues two types of investigative outputs: investigation memoranda and investigation reports. Investigation memoranda highlight matters that need to be brought to the attention of management, such as matters relating to weaknesses in internal controls, work environment, staff conduct that would not result in a formal disciplinary process, or findings of misconduct by personnel who separated from the Organization before the investigation was completed. These memoranda supplement OIG's investigation reports with findings and conclusions on allegations of misconduct against FAO personnel and third parties.

42. Summaries of OIG's investigation reports (28) and investigation memoranda (24) with investigation-related findings and the administrative or disciplinary measures taken based on the investigative findings are contained in Annex B. The reasons for closure in all cases are recorded in OIG's confidential files. Chart 9 presents OIG's investigative outputs over the last three years.

Chart 9: Number of investigation memoranda and reports issued by year 2021-2023

43. The 28 investigation reports and five of the memoranda were issued following a formal investigation. The majority of the remaining 19 memoranda were issued at the conclusion of a preliminary review (17 memoranda), while two memoranda were issued at the conclusion of the intake process.

44. In addition to the above, OIG issued three requests for suspension pending investigation of FAO personnel, one request for interim protective measures pursuant to the Whistleblower Protection Policy and three requests for temporary suspension of vendors to the Vendor Sanctions Committee, all of which were granted in 2023. OIG also requested the extension of two temporary suspensions of vendors, which were granted by the Vendor Sanctions Committee, and the extension of three suspensions pending investigation of FAO personnel.

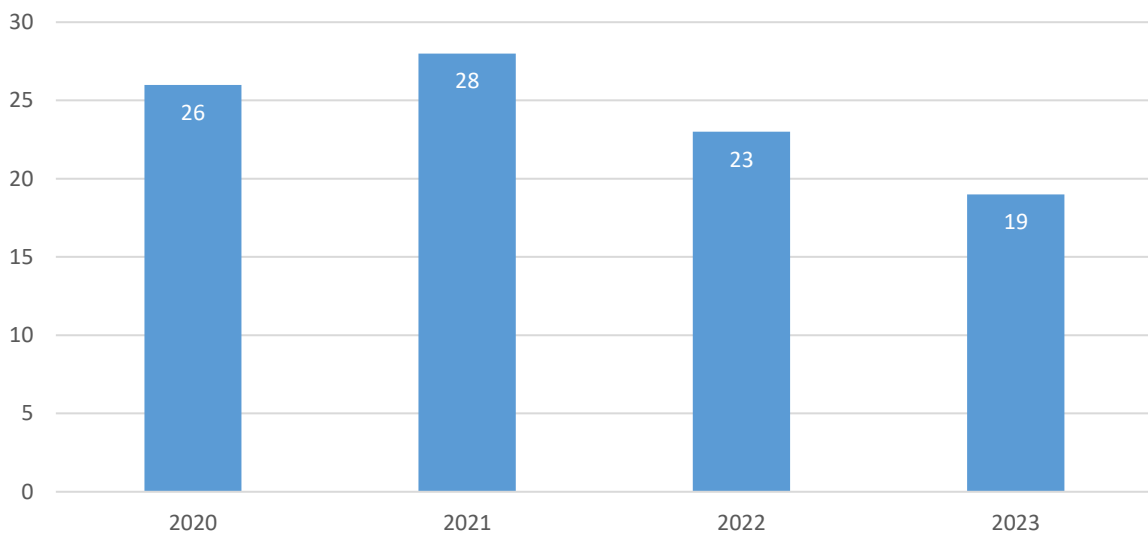
Investigation workload statistics

45. In 2023, OIG received a Young Professional Officer post at P-1 level, and a P-4 Investigator on loan from a sister agency, as well as additional resources to engage consultants to assist with its increasing investigative workload. These additional resources resulted in an increase in the investigative output and, with the enhancement of the intake function, improved results on the number of complaints resolved without the need to open a case for further review. The increase in resources has also had a positive effect on personnel workload, despite the ever-increasing number of new complaints:

- each investigator, including staff on regular posts and consultants, carried an average caseload of 20 cases, on the basis of the total caseload of 225 for the year (compared to 24 cases per investigator in 2022); and
- the average number of open cases per investigator, taking into account staff on regular posts only, as at 31 December 2023, was 19 cases (23 as at 31 December 2022) (see Chart 10). The average number of open cases per investigator, including consultants on board as at 31 December 2023, was 12 cases (16 as at 31 December 2022).

46. The above positive trends notwithstanding, OIG estimates a shortfall in the resources necessary to address the number of anticipated new complaints and resulting cases in 2024, in addition to those carried over from 2023. At current resource levels, it is therefore unlikely that OIG will be able to address all high-priority cases in a timely manner, and it is possible that some medium priority cases may not be addressed.

Chart 10: Average number of cases per staff investigator at year-end

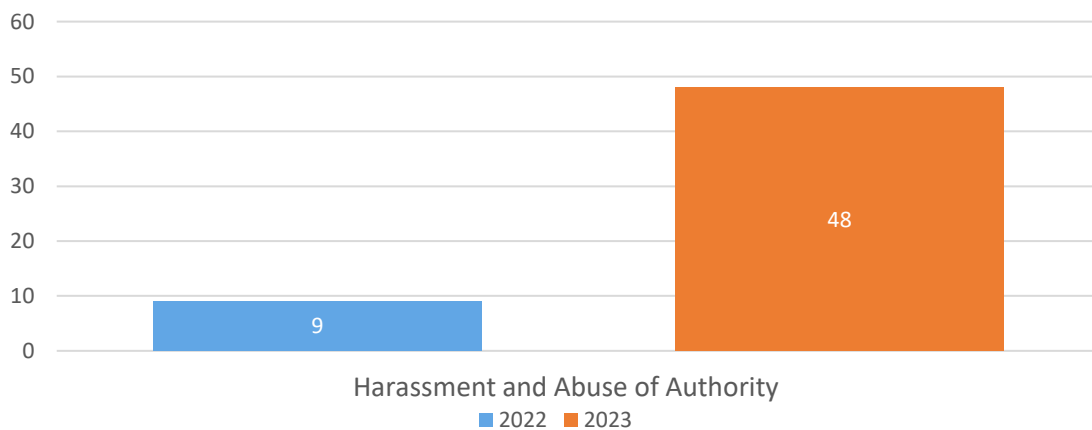


Policy-specific reporting

Policy on the Prevention of Harassment, Sexual Harassment and Abuse of Authority (AC 2015/03)

47. From 2022 to 2023, OIG saw an over 400 percent increase, from 9 to 48, in the number of allegations of harassment or abuse of authority (see Chart 11). The majority of these allegations (70 percent) were made about incidents alleged to have occurred in Decentralized Offices. OIG opened 23 cases for review, 8 of which were closed during the year as either unsubstantiated or withdrawn by the complainant. At year-end, 17 cases remained open relating to alleged harassment and/or abuse of authority, 15 of which were opened in 2023 and 2 were carried over from previous years.

Chart 11: Allegations of harassment and abuse of authority 2022-2023



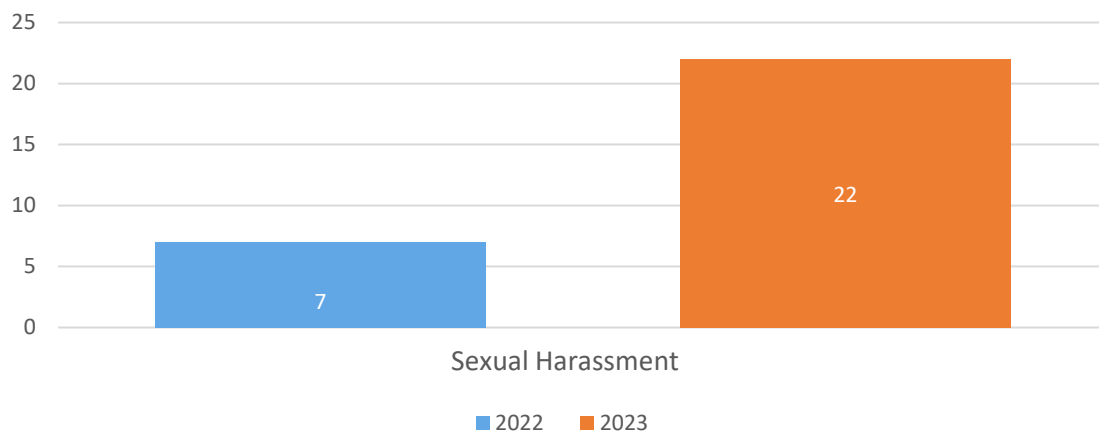
48. Most complaints of harassment and/or abuse of authority related to performance management issues between supervisees and supervisors that had often not been successfully addressed, such that they escalated and created a tense, and at times potentially hostile, working environment. Another common type of complaint alleging harassment and/or abuse of authority related to the management and communication style of the complainants’ supervisor(s). Due to the hierarchical relationship between supervisees and supervisors, complainants often did not want to engage in informal resolution mechanisms, such as mediation, due to fear of retaliation. Complainants pursued complaints directly with OIG in the hope that an investigation would resolve their situation.

49. This kind of default to requesting an investigation, regardless of the severity of the alleged harassment, has inundated OIG's caseload with the result that matters which might be better handled by other offices or are otherwise not suited for investigation, are nonetheless treated as investigative issues. As a result, valuable and scarce resources are directed away from other cases that may present greater risks to the Organization.

Policy on the Prevention of Sexual Harassment (AC 2019/01)

50. In 2023, there was a 214 percent increase in the number allegations OIG received related to sexual harassment (see Chart 12). The majority of these allegations (80 percent) were made about incidents alleged to have occurred in Decentralized Offices. OIG opened eleven cases for review, five of which were closed during the year (two as substantiated, one as unfounded, and two as unsubstantiated). OIG also closed an additional five cases carried over from 2022, all of which were substantiated. At year-end, there were seven open cases relating to alleged sexual harassment, six opened in 2023 and one carried over from 2022.

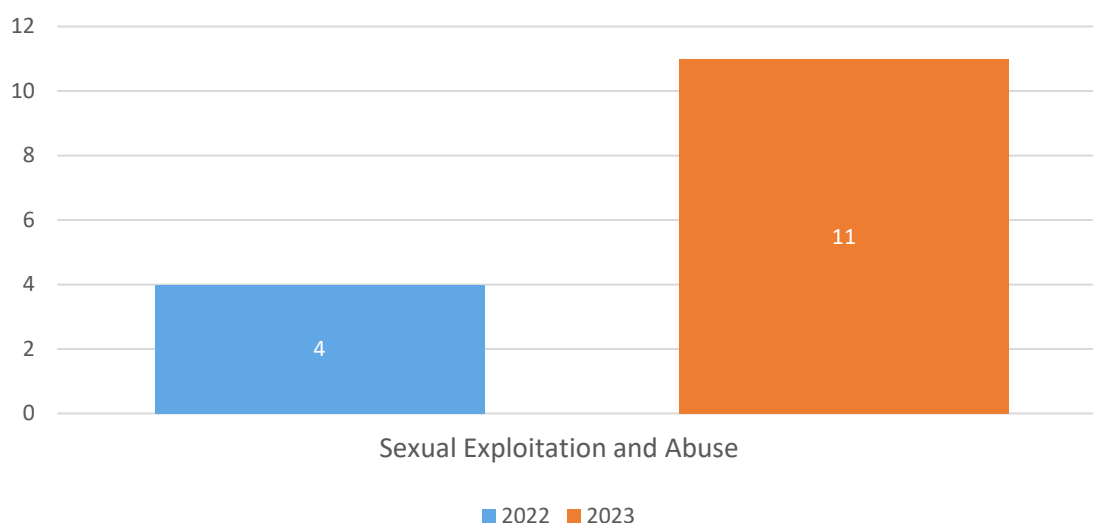
Chart 12: Allegations of sexual harassment 2022–2023



51. The nature of the allegations received by OIG varied. They included incidents where someone was staring in a sexually suggestive manner, making sexualized comments, gestures and jokes, repeatedly asking for dates, unwelcome touching (including hugging, kissing, brushing up against a person) and sexual assault. While the perception and interpretation of unwelcome conduct of a sexual nature may vary according to different individuals, genders and geographic regions, OIG takes all reports of alleged sexual harassment seriously and performs all its reviews in accordance with the Organization's victim-centred approach.

Policy on Protection from Sexual Exploitation and Abuse (AC 2013/27)

52. In 2023, there was a 175 percent increase in the number of allegations OIG received related to sexual exploitation and/or abuse (see Chart 13). OIG opened nine cases for review, six of which were closed during the year (one as unfounded, one as unsubstantiated, while four were recategorized under a different policy upon further review). OIG also closed an additional case carried over from 2022 as unsubstantiated. At year-end, three cases were open relating to alleged sexual exploitation and/or abuse, all of which arose from complaints made in 2023.

Chart 13: Allegations of sexual exploitation and abuse 2022–2023

53. OIG received allegations of SEA against FAO personnel, as well as personnel employed by FAO implementing partners. Consistent with trends in other United Nations agencies, the most common type of allegation OIG received was sexual exploitation, followed by sexual abuse. Most of the individuals targeted by the alleged SEA were female. As in cases of sexual harassment, OIG takes all reports of alleged SEA seriously and performs all its reviews in accordance with the Organization’s victim-centred approach.

54. OIG is responsible for ensuring that allegations of SEA received by FAO are logged in the UN iReport SEA Tracker and that the status of these matters is updated, including actions taken by the Organization based on the findings of investigations and/or their final resolution. During 2023, OIG took timely action to enter and update relevant information in the UN iReport SEA Tracker.

Whistleblower Protection Policy (AC 2021/10 corr. 2)

55. The Whistleblower Protection Policy (AC 2021/10 corr. 2) assigns the responsibility for conducting an initial assessment of retaliation complaints to the Ethics Office to determine if they present a prima facie case of retaliation.

56. OIG received two referrals of prima facie cases of retaliation from the Ethics Office in 2023⁹ relating to allegations against six different FAO personnel. Of the six cases opened in 2023, one was closed following the subject’s separation from the Organization due to misconduct in another matter (OIG report INV0423 in Annex B refers). The remaining five cases were pending at year-end.¹⁰

VII. Advisory activities

57. During the reporting period, OIG provided advisory services on particular subjects or events to clarify facts or provide information to management to assist in decision-making. These advisories are mostly ad hoc, short duration services at the request of management. OIG responded to 183 such requests in 2023, which was slightly higher than the 174 requests received in 2022. Similar to prior years, advisory work on donor agreements (partnership and project agreements) was the main advisory activity with 35 percent of the requests pertaining to this area. As regularly reported in OIG’s Annual Reports, donors are demanding more and more information and placing other conditions on FAO to ensure their resources are used effectively, efficiently and with integrity. The amount of time spent by OIG, in collaboration with other FAO divisions/offices, on negotiating non-standard audit and

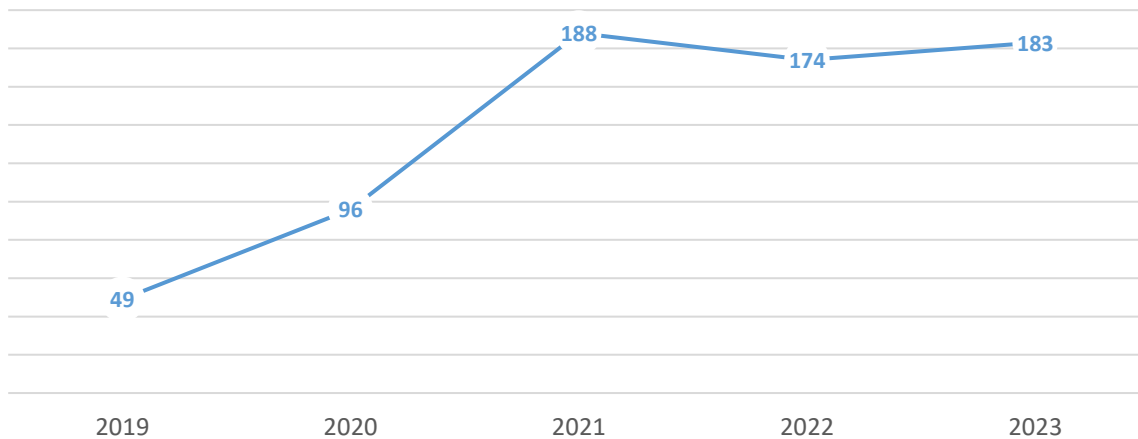
⁹ No referrals were received in 2022.

¹⁰ All five cases were closed and reports issued at the beginning of 2024. OIG found retaliation had occurred in two cases.

investigation clauses in donor agreements continued to be substantial during 2023. Other prominent areas where OIG provided advice related to integrity matters (13 percent of requests) and new corporate policies and guidance documents (11 percent).

58. The evolution of advisory requests received by year since 2019 is shown in Chart 14 below.

Chart 14: Number of advisory requests received by OIG 2019-2023



59. OIG also participated as an observer in the Internal Control Board, Committee on Workplace Conduct and Protection from Sexual Exploitation and Abuse, Investment Committee and FAO Credit Union Board of Directors.

VIII. Collaboration activities

Collaboration with the other oversight functions

60. OIG cooperated closely with the External Auditor of FAO, the Comptroller and the Auditor-General of India in the development of audit plans to prevent any overlapping engagements. In addition, OIG briefed the new external audit teams on recurring internal control gaps at Decentralized Offices. OIG also shared its “How-To-Guides” for using reports from FAO corporate systems to help analyse data from Decentralized Offices to detect recurring control gaps, if any. In September 2023, OIG assisted the External Auditor (at their request) in performing data analyses to prepare for an audit of a Decentralized Office. OIG systematically notified the External Auditor when commencing audit engagements and also copied the External Auditor on all final internal audit reports issued.

61. OIG completed an audit of the FAO Office of Evaluation (OED) and provided advice to the Director, OED on possible measures to address the main issues identified in the audit. OIG and OED also liaised to avoid overlaps in their respective workplans and provided inputs into each other’s audits or evaluations as necessary. OED was routinely copied on all internal audit announcements and all final internal audit reports.

62. OIG attended all three meetings of the OAC. OIG audit and investigation work was a standing item on the agenda of these meetings. In addition, the Inspector General had a private session with the Committee during each meeting. Topics that were regularly discussed in these meetings related to the adequacy of resources for OIG and proposed changes to OIG’s structure; efforts to speed up implementation of AAs/MAPs; the increase in the number of complaints received by OIG pertaining to harassment and abuse of authority and conflict of interest; and strengthening risk management and accountability mechanisms in FAO. OIG appreciates the OAC’s valuable advice on these matters, as well as its support for OIG’s work.

Collaboration with integrity stakeholder offices

63. OIG worked closely with the Ethics Office, Ombuds, CSH, LEG, Staff Counsellor and the Office of Emergencies and Resilience (OER), both bilaterally and in the context of common Integrity Network initiatives on promoting ethics, integrity, fraud prevention and protection from SEA in the Organization. For example, OIG contributed to the Annual Report on Corporate Policy, Processes and Measures on the Prevention of Harassment, Sexual Harassment and Sexual Exploitation and Abuse, and to the E2S Workplace Conduct and Protection from SEA Action Plan.

64. OIG was also in regular contact with OER, Office of Climate Change, Biodiversity and Environment and the Resource Mobilization Division to coordinate notifications to donors regarding credible allegations of misconduct that could potentially affect implementation of donor-funded projects. OIG provided anonymized information to the relevant donor liaison officer that could be shared with the donor, and feedback and guidance on how to respond to eventual requests for additional information from the donor, as well as to ensure that the donor is notified when an investigation has been completed.

65. The Inspector General conducted joint missions with Ethics Office staff and the Ombuds to Thailand, Pakistan, Ghana and Cote d'Ivoire to meet management and personnel of the Regional Office for Asia and the Pacific in Bangkok, the Regional Office for Africa in Accra, and Representation offices in Islamabad, Quetta, Hyderabad and Abidjan to learn about the work in Decentralized Offices; discuss confidential matters with individual staff; and give briefings about ethics, conflict resolution and investigations.

IX. Cooperation activities with other United Nations system oversight offices

66. In accordance with its Charter, OIG liaises and cooperates with the internal oversight offices of other United Nations system organizations with a view to contributing to the adoption of best practices and cohesion of oversight. During 2023, OIG cooperated with the oversight offices of the United Nations system and other international organizations.

67. The 15th United Nations Representatives of Internal Audit Services (UN-RIAS) annual conference was held in Washington D.C., USA in August 2023. It was held in conjunction with the 52nd conference of the Representatives of Internal Audit Services of United Nations Organizations, Multilateral Financial Institutions and Other Associated Intergovernmental Organizations (RIAS). OIG attended both conferences. During the year, OIG also attended four virtual UN-RIAS meetings. The Inspector General served as one of the three co-chairs of UN-RIAS and played an active role in organizing the above-mentioned meetings. The Inspector General also served as the focal point of UN-RIAS in its interactions with the United Nations High-Level Committee on Management.

68. OIG contributed to online surveys initiated by various UN-RIAS member organizations related to official travel, cloud management and non-staff budget management. OIG also participated in three UN-RIAS working groups dealing with innovation, internal audit positioning and impact, and Global Internal Audit Standards, respectively.

69. OIG attended the Heads of Internal Audit of European-based International Organizations (HOIA) annual meeting in Brussels from 4-5 May 2023. Audit surveys initiated by HOIA members that OIG contributed to related to event management practices, ethics management, and travel and missions.

70. OIG participated in three virtual meetings and one in-person meeting of the United Nations Representatives of Investigation Services (UNRIS). OIG also attended the 23rd Conference of International Investigators (CII), organized in November 2023 in London. In addition, OIG joined the Coordination Team of the CII training initiative. The team developed a Competency Framework for Investigators, a list of training focal points and a database of pre-existing training courses. All of which were made available to the CII community through a common platform.

71. As part of continued interactions and sharing of information between the Rome-Based Agencies, in December 2023, the internal audit functions of FAO, International Fund for Agricultural

Development (IFAD) and World Food Programme (WFP) participated in a training day organized by the IFAD Office of Audit and Oversight. The session covered topics such as the agencies' 2024 workplans, recurring issues from country and corporate engagements, and an auditor's role and techniques in countering fraud. This collaborative training facilitated the exchange of ideas and practices among the internal auditors. In addition, OIG's Digital Forensics Investigation Specialist provided a one-day training course to the IFAD Investigations Unit.

72. OIG continued to work with the oversight functions of other United Nations organizations on the design of appropriate donor clauses in funding agreements, which take into account the single audit principle and the integrity of investigations while balancing donors' appetite for transparency. During 2023, the Inspector General co-authored a Guidance Paper called Key Principles: Considerations for Audit and Investigation Clauses in Donor Funding Agreements, which was endorsed by UN-RIAS and UNRIS members in December 2023. In April 2023, the Inspector General presented an earlier version of the Key Principles document to the United Nations High-Level Committee on Management at its meeting in Jordan.

73. OIG provided input to a number of terms of references of the Joint Inspection Unit (JIU) as well as comments to a draft JIU report on its review of management and administration of FAO.

X. Communication activities

74. Consistent with its 2021–2025 strategy, OIG devoted time and resources to achieve one of its strategic subobjectives in communicating effectively, demonstrating impact and demystifying OIG. During 2023, efforts were mainly dedicated to developing an "OIG Brand" that permeates all OIG products and services. New, more engaging and professional-looking reporting styles and formats have been rolled out and are being continuously refined. OIG's Intranet and Internet pages are in the process of upgrade and visual enhancement to make the content more user-friendly, coherent and in line with FAO guidelines. OIG also issued two newsletters and one article on its mandated activities and the results of its work.

75. OIG organized two briefings during the year on its audit and investigation activities for the Director-General and other members of management. Both briefings were attended by more than 100 people, including many FAO Representatives in Country Offices. In December 2023, OIG attended the First Global Working Conference of the FAO Representatives and highlighted to participants the systemic issues identified in the audits of Decentralized Offices, associated risks and key root causes.

XI. Quality assurance and improvement programme activities

76. As required by the OIG Charter, the Inspector General maintains a quality assurance and improvement programme. In 2023, OIG implemented several initiatives in the following areas to improve internal audit effectiveness and efficiency:

- **Data analytics:** Innovating through the use of data and digital technology is one of the subobjectives in OIG's Strategy for 2021–2025. The OIG Data Working Group established in 2021 continued to develop new data analytics using reports from corporate systems to facilitate the detection of anomalies and red flags during audits. Since October 2023, this group has started issuing weekly emails to OIG internal auditors and investigators to share Step-By-Step guides of the data analyses and to provide updates about changes in corporate reports.
- **Audit communication:** In November 2023, OIG updated its audit reporting template and audit communication procedures. Under the new guidelines, auditors must now assess and document the risks stemming from any control weaknesses identified. Additionally, in an effort to encourage management to take proactive steps in rectifying the issues identified, OIG has shifted from providing audit recommendations and instead now assists management in developing their own MAPs, thereby promoting a greater sense of responsibility for implementing the necessary corrective actions.

- **Assessment of audit coverage of the risk areas identified in the corporate risk register:** In September 2023, OIG developed a dashboard designed to map past audit coverage with the risk focus areas identified in the 2023 FAO Corporate Risk Action Plan. This tool is particularly valuable for OIG as it aids the planning of audit activities, ensuring a strategic approach to addressing key risks to the Organization.

77. Between November 2023 and January 2024, OIG underwent the mandatory five-yearly External Quality Assessment of its conformance with best practices and the International Internal Auditing Standards. The External Reviewer also evaluated the independence of OIG's internal audit function; reporting arrangements with the Director-General and the OAC; the effectiveness of the audit process; and the procedures in place for the follow-up of audit recommendations/AAs. The External Reviewer rated OIG as "Generally Conforms" with the International Internal Auditing Standards, which is the highest achievable rating according to the Standards. OIG shared the External Reviewer's full report with the Director-General and OAC.

78. As part of the overall improvement of its investigation function, OIG continues to regularly review its professional practices in investigations. During 2023, two standard operating procedures were updated and a new procedure was issued on digital evidence. OIG has also implemented measures to enhance data and IT security. In addition, OIG has translated its Charter and the FAO Investigations Guidelines into all official languages.

XII. Gender and diversity

79. OIG is committed to contributing to FAO's gender mainstreaming efforts. The Inspector General exercises overall responsibility for OIG's gender mainstreaming work and acknowledges that having a diverse workforce significantly enhances OIG's ability to deliver its mandate more effectively. A Gender and Diversity Focal Point was appointed with specific Terms of Reference. During the year, OIG launched a sub-strategy on gender and diversity outlining two core objectives to ensure respect for gender and diversity through OIG's work and activities: (i) promoting gender parity and diversity; and (ii) integrating gender mainstreaming in OIG's work. Furthermore, four key performance indicators were defined to measure OIG's progress in contributing to gender parity and diversity in the office itself.

80. As part of its audit work, OIG systematically assesses FAO's progress towards gender mainstreaming in the audits of Decentralized Offices and as relevant in its corporate level audits. Of the 17 audit reports issued in 2023, 9 contained gender mainstreaming issues. As discussed earlier in this report (see paragraph 10), a thematic gender-focus audit was also conducted on Monitoring and Reporting in relation to the UN System-Wide Action Plan on Gender Equality and the Empowerment of Women.

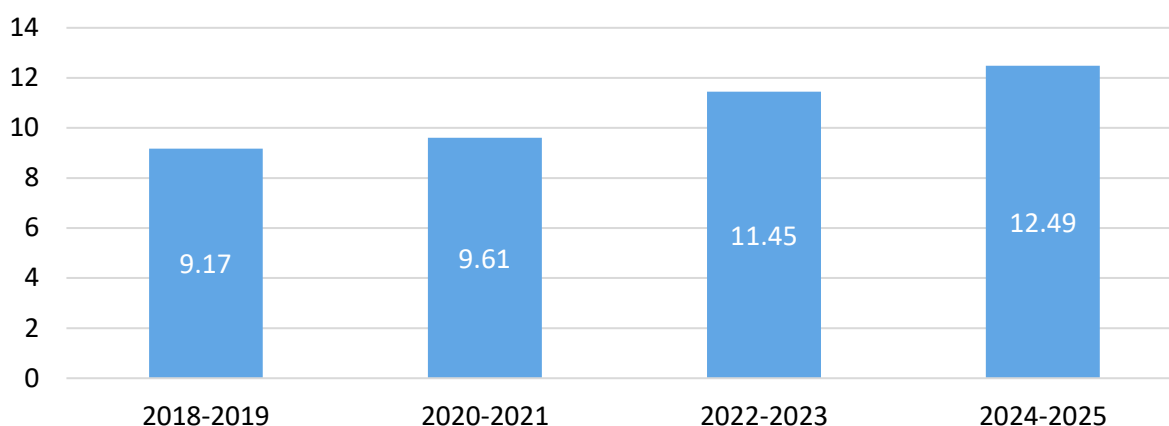
81. OIG is responsible for the implementation, monitoring and annual reporting on Performance Indicator 5 of the UN-SWAP, which defines requirements for the mainstreaming of gender in audits. OIG has maintained consistent exceptional performance on this indicator by achieving the highest rating of "Exceeds Expectations" each year since 2017, including in 2023.

82. Promoting gender parity and diversity among OIG personnel is essential to enhance innovation, creativity, strategic thinking and decision-making in OIG's work. As at 31 December 2023, OIG had a good gender balance and diversity across its 45 personnel (including affiliate staff) representing 28 nations, of whom 49 percent were women. In terms of regular staff positions, the gender ratio was 52 percent female and 48 percent male.

XIII. Management of resources

Financial resources

83. The OIG biennial budget has been on an upward trend since the 2018–2019 biennium, as shown in Chart 15.

Chart 15: OIG biennial budget (in USD millions)¹¹

84. Historically, OIG has achieved a budget utilization rate of nearly 100 percent, except for the 2020–2021 biennium, when the rate was 95 percent as official travel was suspended due to the COVID-19 pandemic.

85. In 2023, OIG utilized 99.8 percent of the budget allocation and ended the year with a small surplus of approximately USD 85 500. This was after management, in April 2023, agreed to provide OIG with an additional allotment of USD 300 000. The surplus was mainly due to USD 81 000 of salary costs recovered from a staff secondment to a Regional Office. The costs of staffing positions represented approximately 75 percent of OIG total expenditure and the remaining 25 percent of non-staff costs comprised the cost of consultants (USD 887 000), general operating expenditure (USD 349 000) and official travel (USD 247 000). The breakdown of OIG’s expenditure in 2023 was as shown in Table 4.

Table 4: OIG expenditure 2023

| Expenditure | Budget | Actuals | Percentage of total expenditure | Balance surplus/(deficit) |
|-------------------|------------------|------------------|---------------------------------|---------------------------|
| Staff costs | 4 596 732 | 4 469 038 | 74.8 % | 127 694 |
| Non-staff costs | 1 344 948 | 1 482 575 | 24.8% | (137 627) |
| Training | 35 243 | 21 014 | 0.4% | 14 229 |
| Sub-total | 5 976 923 | 5 972 627 | 100.0% | 4 296 |
| Additional income | (5 000) | (86 263) | | 81 263 |
| Total | 5 971 923 | 5 886 364 | | 85 559 |

Source: Based on the IMIS Budget Holder Report, downloaded on 2 April 2024

86. Of the total expenditure of USD 5 886 364, investigation-related costs (staff and non-staff costs) accounted to approximately 46 percent; internal audit-related costs to approximately 45 percent; and common costs, including staff costs of the Inspector General and his front office, approximately 9 percent.

¹¹ The figure for the 2024-2025 biennium does not include the allocation for staff training from the FAO Staff Development Fund.

Staff and other personnel

Staffing table

87. As of 1 January 2024, OIG had 38 staff, which included 34 Regular Programme funded positions, one staff member loaned from another United Nations agency, two Junior Professional Officer positions, and one Young Professionals Programme position. Of the 34 Regular Programme funded staffing positions, nine were vacant, including seven new positions which were created with an effective date of 1 January 2024. In addition to the 38 staff positions, as at 31 December 2023, OIG had nine consultants and three interns. Table 5 shows the OIG staffing table containing the 38 staff positions (without the consultants and interns), as at 1 January 2024.

Table 5: OIG staffing table as at 1 January 2024

| | Grade | Male | Female | Vacant | Total |
|----------------------------------|-------|-----------|-----------|----------|-----------|
| <i>Front Office</i> | | | | | |
| Inspector General | D2 | 1 | | | 1 |
| Deputy Inspector General | D1 | | | 1 | 1 |
| Office Assistant | G5 | 1 | | | 1 |
| Office Assistant | G4 | 1 | | | 1 |
| Sub-total IG's Office | | 3 | | 1 | 4 |
| <i>Internal Audit</i> | | | | | |
| Senior Auditor/Head of Unit | P5 | 1 | 1 | | 2 |
| Auditor | P4 | 3 | 2 | 1 | 6 |
| Auditor | P3 | 2 | 2 | 1 | 5 |
| Auditor | P2 | *1 | 1 | 1 | 3 |
| Audit Assistant | G4 | | 1 | | 1 |
| Sub-total Internal Audit | | 7 | 7 | 3 | 17 |
| <i>Investigation</i> | | | | | |
| Senior Investigator/Head of Unit | P5 | 1 | | 1 | 2 |
| Investigator | P4 | | **2 | 2 | 4 |
| Investigator | P3 | 2 | 4 | 1 | 7 |
| Investigator | P2 | | *1 | 1 | 2 |
| Investigator | P1 | | ***1 | | 1 |
| Investigation Assistant | G4 | 1 | | | 1 |
| Sub-total Investigations | | 4 | 8 | 5 | 17 |
| Total OIG | | 14 | 15 | 9 | 38 |

* Junior Professional Officer

**Includes a staff member loaned from another United Nations agency on a temporary basis

*** Staff funded through the Young Professionals Programme

Office structure

88. The need to amend OIG's organizational structure became apparent during 2023 following the completion of the mid-term review of the OIG 2021–2025 Strategy, which *inter alia* took into account various reviews and surveys conducted on OIG operations and activities and recommendations made

by the OAC and Finance Committee. The creation of the new D-1 Deputy Inspector General position and an additional P-5 Senior Investigator (Head of Unit) post provided additional impetus to change how OIG organizes its work.

89. As a result, effective 1 January 2024, the Investigation Unit was renamed as the Investigation Branch (OIGI) and the audit units (Corporate Audit Unit and Field Audit Unit) as the Internal Audit Branch (OIGA). Two units for both branches were created, each headed by a P-5 Head of Unit:

OIGI:

- Investigation Operations Unit (the unit's Terms of Reference focus on investigative case management, i.e., preliminary reviews and investigations); and
- Investigation Analysis and Professional Practices Unit (intake function, legal and data analysis, quality assurance, professional guidance, innovation, donor reporting, integrity advisory services, etc.).

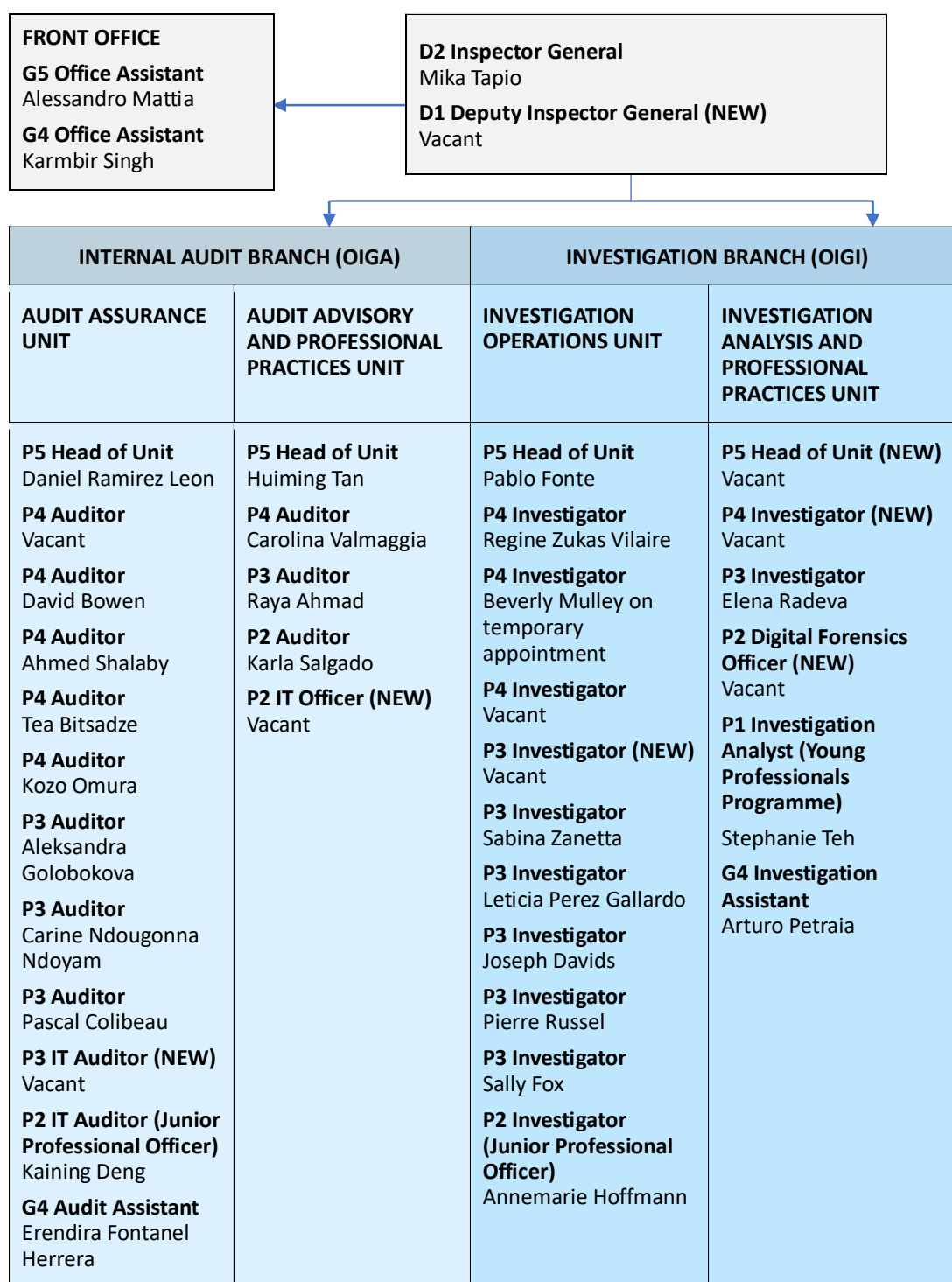
OIGA:

- Audit Assurance Unit (audit assurance engagements across FAO, i.e., both at headquarters and in Decentralized Offices); and
- Audit Advisory and Professional Practices Unit (audit advisory services, capacity-building, data analytics, quality assurance, audit methodology development, innovation, special assignments, etc.).

90. The new unit structure in both branches will allow OIG's core mandated oversight work, i.e. investigative casework by the investigation function and assurance work by the internal audit function, to be undertaken by a single unit respectively in each branch. In other words, resources will be freed up from other non-core work that has hitherto caused inefficiencies, disruption and delays. At the same time, both branches will now have a unit dedicated to matters such as corporate and donor reporting, ad hoc and on-demand advisory services, quality assurance, innovation, data analytics, and professional practice development. In the case of the Investigation Branch, the intake function will take up a large portion of the new Investigation Analysis and Professional Practices Unit's resources. In the Internal Audit Branch, the new Audit Advisory and Professional Practices Unit will devote an estimated 70 percent of its time to formal audit advisory engagements.

91. Chart 16 details the new OIG organization chart, broken down into the above-mentioned two branches and four units.

Chart 16: OIG organizational chart effective 1 January 2024



Staff development and learning

92. In 2023, staff development initiatives consisted of internal and external training for internal auditors and investigators, fostering their professional growth and expertise. Notably, internal auditors attended an in-person group training with audit colleagues from WFP and IFAD on “Becoming an Internal Audit Trusted Advisor”, while other external training covered topics such as procurement fraud, data analysis and IT tools for investigators. OIG also participated in a one-week “UN Investigation Training” organized by the United Nations High Commissioner for Refugees.

Internal training on human resources, beneficiary grants, accounts payable and Power BI were also completed. Mandatory training mandated by FAO and OIG continued to be prioritized and monitored throughout the year. OIG staff also pursued certifications in risk management (Certification in Risk Management Assurance) and internal audit (Certified Internal Auditor), further enhancing their skills in these areas. Furthermore, in 2023, OIG initiated the process of revising the OIG Training Policy and developing the OIG Staff Development Strategy.

Office culture

93. As one of the subobjectives of its Strategy for 2021–2025, OIG has continued to promote knowledge-sharing and intra-office cooperation. A key activity in this regard is strengthening knowledge management platforms and tools and organizing regular staff meetings and information briefings, both at the office and branch level, with a focus on effective team building. During the year, investigators and auditors collaborated in organizing workshops and joint activities to facilitate the exchange of information. These included discussions and information-sharing on possible fraud scenarios arising from recurring control gaps at Decentralized Offices, data analyses that could be useful for investigations, the use of open source information for audit purposes and data protection issues.

XIV. Performance indicators

94. OIG continued to monitor and report to the Director-General and OAC on internal performance indicators regarding its core work and management. Details are shown in Table 6.

Table 6: OIG performance indicators

| # | Indicator | Target | As of 31 December 2022 | As of 31 December 2023 |
|-----------------------|----------------------------------------------------------------------------------------|-----------|------------------------|------------------------|
| OIG core work | | | | |
| 1 | Coverage of high-risk areas: Percentage of high-risk engagements in the audit workplan | 70% | 76% | 64% |
| 2 | Audit plan implementation: Actual vs. planned engagements in a biennium | 100% | 60% | 76% |
| 3 | Average days to complete audit engagements (days charged) | <100 days | 121 days | 114 days |
| 4 | Average months to complete audit engagements (from start to final report) | 8 months | 10.5 months | 13 months |
| 5 | Audit client satisfaction rate (on a rating scale of 1 to 6) | >4.0 | 5.1 | 5.3 |
| 6 | Investigations completed within timeline | 100% | 45% | 49% |
| 7 | Investigation recommendations implemented within one year | >90% | 69% | 93% |
| 8 | Audit recommendations accepted (= Agreed Actions) | >90% | 100% | N/A ^{Note 1} |
| 9 | Outstanding Management Action Plans older than two years | <10% | 42% | 40% |
| 10 | Audit reports per auditor | 2 | 1.09 | 1.5 |
| 11 | OAC action points addressed | 100% | 100% | 100% |
| OIG management | | | | |
| 12 | Vacancy rate | <8.5% | 0% | 26% ^{Note 2} |
| 13 | Mandatory training completed by OIG personnel | >90% | 98% | 100% |
| 14 | Auditors with professional certification | 100% | 92% | 100% |
| 15 | Training days per member of OIG personnel | 10 days | 10.1 | 8.0 |

| | | | | |
|-----------|-----------------------------------------------------------------|--------------|-----------|----------|
| 16 | Absenteeism rate (below FAO average): Uncertified sick leave | <1.7 days | 1.8 days | 2.9 days |
| 17 | Absenteeism rate (below FAO average): Certified sick leave | <7.7 days | 10.9 days | 4.0 days |

Note 1: To foster greater ownership among managers in resolving audit observations, OIG has ceased issuing audit recommendations/Agreed Actions. Instead, OIG encourages management to devise and submit appropriate Management Action Plans (MAPs) for OIG's review. MAPs are by default considered accepted by managers.

Note 2: The vacancy rate is calculated on the basis of the Regular Programme funded positions (34). There were nine vacant posts as at 31 December 2023, including seven new positions approved for the 2024–2025 biennium.

Annex A: Description of Key Risks/Open Management Action Plans by Audit Report

| Audit report and description of key risks | Total number of open MAPs |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| <p><u>Audit of Decentralized Offices' Governance Structure and Capacity (AUD0721):</u></p> <p>The absence of a policy and well-established criteria to determine the governance structure and capacity, as well as a fit-for-purpose staffing contractual modality for Decentralized Offices, have led to longstanding and systemic internal control weaknesses that is likely to continue impacting FAO's operations at regional, subregional and country levels.</p> | 10 |
| <p><u>Audit of Recurring and Systemic Issues in Country Offices' Operations (AUD1021)</u></p> <p>The lack of guidance on workforce planning increases the risk of operational disruptions in Country Offices. The issue is exacerbated by the significant administrative workload stemming from the frequent issuance of short-term contracts and mandatory contract breaks.</p> <p>The inability of Country Offices to monitor late vendor deliveries and enforce liquidated damages could jeopardize the timely implementation of projects and the achievement of best value for money in the procured goods and services.</p> | 2 |
| <p><u>Assessment of FAO Risk Management Practices (AUD0223)</u></p> <p>FAO's outdated ERM Policy, the absence of a clear risk management strategy and appetite supported by appropriate tools and reporting systems hinder the implementation of an effective risk management system across the Organization. Insufficient familiarity with the ERM framework and a weak risk culture could also jeopardize strategic decision-making and impede advancement towards higher risk management maturity.</p> | 5 |
| <p><u>Audit of Project Cycle (AUD1319, AUD1519, AUD1819 & AUD1919)</u></p> <p>FAO's Project Cycle policies, procedures and systems present several weaknesses that diminish organizational efficiency and effectiveness to run field projects. Some key risks are the lack of a project management tool; the lack of a programme approach to the acceptance of contributions; the lack of a well-defined project manager role; and the lack of an effective project monitoring framework for both project and portfolio management.</p> | 12 |
| <p><u>Audit of Occupational Health and Safety (AUD0722)</u></p> <p>FAO has yet to put in place a solid structure to implement the Occupational Health and Safety framework. Some key activities required include: undertaking a needs assessment as a basis for developing relevant guidance; identifying and delivering training to strengthen internal capacity of relevant personnel; delivering relevant activities to mitigate health risks of personnel worldwide; and ensuring progress is duly reported.</p> | 3 |

| | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| <p><u>Audit of IT Security (AUD2019)</u></p> <p>While the majority of agreed actions from this audit were satisfactorily implemented by CSI, FAO needs to define a comprehensive plan for: (i) the removal/replacement of legacy applications that are underpinned by obsolete/unsupported technologies (including all relevant components such as databases) from FAO's infrastructure; or (ii), where not possible, propose a model (including funding) to mitigate risk of technological obsolescence (i.e. inventory of component dependencies and vulnerabilities for end-of-life systems). The plan should specify a proposed timeline and funding source(s).</p> | 3 |
| <p><u>Audit of Non-Staff Human Resource Management (AUD0620)</u></p> <p>FAO's NSHR policies and procedures are not fit for purpose and need a major overhaul. Among other weaknesses, there is a need to update guidelines governing Subscribers to Personal Service Agreements and National Project Personnel to: (i) adopt competitive selection processes; (ii) define the composition of interview panels during the hiring process; (iii) stipulate any limitations applicable to the type of responsibilities these personnel could perform; and (iv) specify the requirements for local salary scales to be based on personnel's qualifications, experience and terms of reference. In addition, CSH with the support of Regional Offices and the Shared Services Centre, should implement measures to monitor the enforcement of the established guidelines. OIG acknowledges that at the end of 2023 CSH had almost completed development of new guidelines.</p> | 11 |
| <p><u>Audit of Ethics Management (AUD1323)</u></p> <p>FAO needs to strengthen and coordinate its practices to manage conflicts of interest across the various areas prone to this risk (e.g. procurement, partnerships and human resources). Specifically, there is a need to develop conflict of interest forms and a clear set of procedures on how the various types of conflict of interest cases can be identified, reviewed and communicated in each area.</p> | 1 |
| <p><u>Audit of Recruitment and Onboarding of Professional Staff (AUD2018)</u></p> <p>CSH should develop training materials concerning the established guidance on the process and criteria to follow in developing the list of candidates to be interviewed, including conditions to be met in terms of geographical and gender diversity, minimum number of candidates to be interviewed and assessment method.</p> | 1 |
| <p><u>Audit of Vendor Sanctions (AUD0421)</u></p> <p>FAO's Sanctions Procedures and Guidelines need to be updated to clarify a number of procedural aspects and to align them with the 2023 Model Policy Framework on Vendor Sanctions, with due consideration to FAO's specific requirements.</p> | 1 |

Annex B: Summary of 2023 investigation reports, investigation memoranda and pending recommendations from prior years

Table 1: Summary of 2023 investigation reports and memoranda concerning FAO personnel and related management action taken

| | |
|-------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| INV0123 (JAN-2023) | OIG concluded that an FAO staff member engaged in improper and unwelcome conduct of a sexual nature towards two members of FAO personnel in a manner that the staff member reasonably ought to have known would cause offence amounting to a violation of the Policy on Prevention of Sexual Harassment (AC 2019/01) and the Standards of Conduct for the International Civil Service (MS 304, Appendix A). The disciplinary measure of dismissal was imposed and the staff member's name was included in the ClearCheck database. |
| INV0223 (FEB-2023) | OIG concluded that a member of FAO personnel had an undisclosed intimate relationship with their indirect supervisor at the time of their recruitment to FAO and throughout the personnel's assignment with FAO, which gave rise to an undisclosed conflict of interest. OIG further concluded that the FAO personnel engaged in an unauthorized outside professional assignment while under contract with FAO. The above amounted to violations of the Standards of Conduct for the International Civil Service (MS 304, Appendix A), as well as Manual Sections 317.1.4 and 304. The Organization has barred the personnel from further employment with FAO. |
| INV0323 (FEB-2023) | OIG concluded that the evidence was insufficient to establish that an FAO staff member violated the FAO Policy on Prevention of Sexual Harassment (AC 2019/01) in relation to a series of interactions with another staff member. However, the staff member inappropriately persisted in apologizing for those interactions in such a way that amounted to a violation of the Standards of Conduct for the International Civil Service (MS 304, Appendix A). The disciplinary measure of written censure was imposed and the staff member was recommended to take training on gender and a respectful workplace. |
| INV0423 (MAR-2023) | OIG concluded that a staff member in a management position had an undisclosed intimate relationship with a subordinate and used their position to benefit that subordinate during recruitment actions in violation of the Standards of Conduct for the International Civil Service (MS 304, Appendix A), as well as of Manual Section 330.1.52 (b). The disciplinary measure of dismissal was imposed. |
| INV0523 (MAR-2023) | OIG concluded that a staff member, while not involved in its management, owned a company run by a family member that received contracts from government entities with which the staff member worked as part of their duties with FAO, amounting to a violation of Manual Section 361, and the Standards of Conduct for the International Civil Service (MS 304, Appendix A). The disciplinary measure of two-month suspension without pay was imposed. |
| INV0623 (MAR-2023) | OIG concluded that a staff member violated the Policy on Prevention of Sexual Harassment (AC 2019/01) and the Standards of Conduct for the International Civil Service (MS 304, Appendix A). The disciplinary measure of dismissal was imposed and the staff member's name was included in the ClearCheck database. |
| INV0823 (MAY-2023) | OIG concluded that a staff member assisted another staff member in knowingly making misrepresentations to vendors that they were exempt from Value Added Taxes on purchases and misrepresented to OIG the extent of their involvement in the misrepresentation when initially interviewed as a witness in violation of the Policy Against Fraud and Other Corrupt Practices (AC 2015/08), and the Standards of Conduct for the International Civil Service (Appendix A to MS 304). The disciplinary measure of demotion was imposed. |

| | |
|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| INV0923 (MAY-2023) | OIGI concluded that between 2013 and 2022 a staff member knowingly submitted 17 falsified education grant claims in respect of two children which resulted in an overpayment of USD 159 931.41 in violation of the Policy Against Fraud and Other Corrupt Practices (AC 2015/08) and the Standards of Conduct for the International Civil Service (MS 304, Appendix A). As the staff member had separated from FAO before the report was issued, the Organization barred the former staff member from further employment with FAO and took action to recover the funds. |
| INV1023 (JUN-2023) | OIG concluded that a member of FAO personnel violated the Policy on Prevention of Sexual Harassment (AC 2019/01) and the Standards of Conduct for the International Civil Service (MS 304, Appendix A). A decision on what disciplinary or administrative action to take is pending. |
| INV1123 (JUL-2023) | OIG concluded that a staff member failed to take action to ensure the proper application of FAO's rules regarding conflicts of interest in the award of Letters of Agreement; knowingly recorded misleading reasons for the award of Letters of Agreement; and failed to address what could have been a case of double billing by a consultant, amounting to gross negligence as defined in AC 2016/23. A decision on what disciplinary or administrative action to take is pending. |
| INV1323 (JUL-2023) | OIG concluded that a member of FAO personnel had an arrangement with one or more FAO personnel aimed at achieving the selection of a particular NGO for the award of Letters of Agreement as a means to secure their participation in an FAO activity; accepted employment with the NGO in connection with one or more Letters of Agreement with FAO on which the member of FAO personnel worked as a consultant for FAO; and failed to disclose the above conflicts of interest in violation of the Policy Against Fraud and Other Corrupt Practices (AC 2015/08) and of Manual Sections 317.1.4, 507.4.34 and 507.4.41, as well as the Standards of Conduct for the International Civil Service (MS 304, Appendix A). OIG found that between 2017 and 2020, the member of FAO personnel received payment of USD 115 500 under NSHR contracts and an additional USD 111 614 from FAO through multiple implementing partners in relation to work carried out on behalf of FAO. A decision on what administrative action to take is pending. |
| INV1423 (AUG-2023) | OIG concluded that a member of FAO personnel made unwanted and sexualized comments to another member of FAO personnel which ought reasonably to have been known would cause offence amounting to a violation of the Policy on the Prevention of Sexual Harassment (AC 2019/01), the Standards of Conduct for the International Civil Service (MS 304, Appendix A). A decision on what administrative action to take is pending. |
| INV1523 (OCT-2023) | OIG concluded that a member of FAO personnel diverted approximately USD 1 363 million from at least 14 projects funded by seven donors and FAO's Regular Programme amounting to violations of the Policy Against Fraud and Other Corrupt Practices (AC 2015/08). The matter was reported to the relevant national authorities for criminal investigation and a note was placed in the individual's personnel file as they had left the Organization. |

| | |
|-----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| INV1623 (OCT-2023) | OIG concluded that a senior manager had an arrangement with a subordinate to select an NGO for the award of Letters of Agreement because of its connection to the subordinate; and that the manager wilfully or recklessly influenced or pressured personnel to select particular individuals or entities for engagement with FAO when the manager knew, or should have known, that the selection was not in accordance with FAO rules; and that the manager knew, or reasonably should have known, that one or more personnel and/or implementing partners engaged in misconduct amounting to violations of the Policy Against Fraud and Other Corrupt Practices (AC 2015/08), Manual Section 507, the 2017 Guidelines for the employment of International Consultants under Manual Section 317 and Subscribers to Personal Services Agreements under MS 319, the Standards of Conduct for the International Civil Service (MS 304, Appendix A) and/or that it amounted to gross negligence as defined in AC 2016/23. The senior manager separated from the Organization while the results of the investigation were being finalized. A decision on what disciplinary or administrative action to take is pending. |
| INV1723 (OCT-2023) | OIG concluded that a member of FAO personnel, who had previously held a staff appointment, knew of the existence of a conflict of interest arising from a subordinate's contemporaneous employment with FAO and an FAO service provider during 2020; and wilfully or recklessly failed to take action to address the situation as required by applicable FAO rules, amounting to gross negligence as defined in AC 2016/23. A written warning was placed in the relevant personnel file. |
| INV1923 (NOV-2023) | OIG concluded that a member of FAO personnel engaged in improper and unwelcome conduct of a sexual nature towards a subordinate and that the conduct was of particular gravity due to the physically intrusive and intimate nature of the conduct, which demonstrated inexcusably poor judgment and complete disregard for the supervisory responsibilities and mentoring role in relation to the subordinate, as well as the latter's vulnerable circumstances amounting to a violation of the Policy on Prevention of Sexual Harassment (AC 2019/01), and the Standards of Conduct for the International Civil Service (MS 304, Appendix A). The member of FAO personnel separated from the Organization prior to the conclusion of the investigation, nonetheless OIG recommended the Organization take appropriate administrative action of a disciplinary nature. A decision on what administrative action to take is pending. |
| INV2123 (NOV-2023) | OIG concluded that a member of FAO personnel, together with another member of FAO personnel (INV1923 refers), engaged in improper and unwelcome conduct of a sexual nature towards a subordinate and that the conduct was of particular gravity due to the physically intrusive and intimate nature of the conduct, which demonstrated inexcusably poor judgment and complete disregard for the supervisory responsibilities and mentoring role in relation to the subordinate, as well as the latter's vulnerable circumstances amounting to a violation of the Policy on Prevention of Sexual Harassment (AC 2019/01), and the Standards of Conduct for the International Civil Service (MS 304, Appendix A). The member of FAO personnel separated from the Organization prior to the issuance of the report, nonetheless OIG recommended the Organization take appropriate administrative action of a disciplinary nature. A decision on what administrative action to take is pending. |
| INV2223- 2823 (NOV-2023) | OIG conducted an investigation and found that seven members of FAO personnel from the same Country Office included false information in travel expense claims for accommodation, in order to obtain an undue financial benefit, amounting to violations of the Policy Against Fraud and Other Corrupt Practices (AC 2015/08). A decision on what administrative action to take is pending. |
| INVM0123 (JAN-2023) | OIG requested that CSH place a note in the personnel file of a staff member who had separated from FAO so that the former staff member could be formally interviewed in connection with an ongoing investigation should they return to the Organization. |

| | |
|--------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| INVM0223 (JAN-2023) | OIG informed CSH it had obtained information that a candidate for a consultancy with FAO was the step-son of a staff member so that proper action could be taken based on this information as part of the ongoing recruitment. |
| INVM0323 (APR-2023) | OIG referred information to CSH indicating that a former member of FAO personnel had been concurrently employed with another UN entity while working with FAO. |
| INVM0423 (MAY-2023) | OIG referred information to CSH indicating that a staff member who had separated from the Organization had engaged in recruitment favouritism so that appropriate action could be taken, as deemed necessary. |
| INVM0523 (MAY-2023) | OIG requested that CSH place a note in the personnel file of a member of FAO personnel who had separated from the Organization so that the former member of FAO personnel could be formally interviewed in connection with an ongoing investigation should they return to the Organization. |
| INVM0623 (JUN-2023) | OIG requested that CSH place a note in the personnel file of a staff member who had separated from FAO so that the former staff member could be formally interviewed in connection with an ongoing investigation should they return to the Organization. |
| INVM0723 (JUL-2023) | OIG referred a matter to CSH regarding the management and communication style of a staff member that, while not amounting to a violation of the Policy on the Prevention of Harassment, Sexual Harassment and Abuse of Authority (AC 2015/03), did raise concerns. |
| INVM0923 (AUG-2023) | OIG referred a matter to a Regional Office regarding the failure of two members of FAO personnel to properly follow Manual Section 202: Financial Regulations and Financial Rules. |
| INVM1023 (AUG-2023) | OIG requested that CSH place a note in the personnel file of a member of FAO personnel who had separated from the Organization so that the former member of FAO personnel could be formally interviewed in connection with an ongoing investigation should they return to the Organization. |
| INVM1123 (SEP-2023) | OIG referred a matter to CSH regarding the management and communication style of a staff member, the investigative review of which was closed following concerns raised by the complainants about possible retaliation. |
| INVM1523 (OCT-2023) | OIG requested that CSH place a note in the personnel file of a staff member who had separated from FAO so that the former staff member could be formally interviewed in connection with an ongoing investigation should they return to the Organization. |
| INVM1623 (NOV-2023) | OIG referred a matter to CSH regarding the management and communication style of a staff member that while not amounting to a violation of the Policy on the Prevention of Harassment, Sexual Harassment and Abuse of Authority (AC 2015/03), did raise concerns. |
| INVM1723 (NOV-2023) | OIG requested that CSH place a note in the personnel file of a member of FAO personnel who had separated from the Organization so that the former member of FAO personnel could be formally interviewed in connection with an ongoing investigation should they return to the Organization. |
| INVM1823 (NOV-2023) | OIG referred a matter to CSH regarding the management and communication style of a staff member that while not amounting to a violation of the Policy on the Prevention of Harassment, Sexual Harassment and Abuse of Authority (AC 2015/03), did raise concerns. |
| INVM2023 (DEC-2023) | OIG requested that CSH place a note in the personnel file of a member of FAO personnel who had separated from the Organization so that the former member of FAO personnel could be formally interviewed in connection with an ongoing investigation should they return to the Organization. |
| INVM2123 (DEC-2023) | OIG referred to CSH a matter of offensive messages sent by a staff member to an individual working for another UN entity as the information available was sufficient to demonstrate the authenticity of the messages without further investigative review. |

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| INVM2223 (DEC-2023) | OIG referred a matter to the relevant country representative where a member of FAO personnel, together with another member of FAO personnel (INVM2323 refers), had published an article using FAO intellectual property in a manner potentially inconsistent with MS 303.2.7. |
| INVM2323 (DEC-2023) | OIG referred a matter to the relevant country representative where a member of FAO personnel, together with another member of FAO personnel (INVM2223 refers), had published an article using FAO intellectual property in a manner potentially inconsistent with MS 303.2.7. |
| INVM2423 (DEC-2023) | OIG requested that CSH place a note in the personnel file of a member of FAO personnel who had separated from the Organization so that the former member of FAO personnel could be formally interviewed in connection with an ongoing investigation should they return to the Organization. |
| INVM2523 (DEC-2023) | OIG informed the Director-General and the Ethics Office that it would not be investigating allegations of retaliation by a staff member as the individual had already been separated from FAO for misconduct (INV0423 refers) rendering any investigation moot. |

Table 2: Summary of 2023 investigation reports and memoranda concerning FAO vendors or implementing partners and related management action taken

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| INV0723 (APR-2023) | OIG concluded that a vendor had engaged in unethical practice by improperly gaining access to another vendor's confidential information and then used that information when participating in an FAO tender amounting to a sanctionable action, as set out in paragraph 1.2.12(b) pursuant to the Organization's Vendor Sanctions Procedures. The Vendor Sanctions Committee imposed the sanction of debarment for three years. |
| INV1223 (JUL-2023) | OIG concluded that a vendor submitted falsified seed certificates in relation to two FAO tenders amounting to fraudulent practice as set out in paragraph 1.2.12(a)(ii) and in turn a Sanctionable Action pursuant to the Organization's Vendor Sanctions Procedures. The Vendor Sanctions Committee imposed the sanction of debarment for five years. |
| INV1823 (OCT-2023) | OIG concluded that a vendor had a conflict of interest with another vendor (INV2023 refers); the owners were married and the vendors had a history of joint implementation of activities; and that the companies had worked together on their bids as part of an FAO procurement, amounting to a sanctionable action, as set out in paragraph 1.2.12(iii) pursuant to the Organization's Vendor Sanctions Procedures. OIG issued its report to the Vendor Sanctions Committee on 20 October 2023. The Committee initiated Sanctions Proceedings on 13 February 2024, which are ongoing. |
| INV2023 (NOV-2023) | OIG concluded that a vendor had a conflict of interest with another vendor (INV1823 refers); the owners were married and the vendors had a history of joint implementation of activities; and that the companies had worked together on their bids as part of an FAO procurement, amounting to a sanctionable action, as set out in paragraph 1.2.12(iii) pursuant to the Organization's Vendor Sanctions Procedures. OIG issued its report to the Vendor Sanctions Committee on 9 November 2023. The Committee initiated Sanctions Proceedings on 13 February 2024, which are ongoing. |
| INVM0823 (JUL-2023) | OIG informed the Vendor Sanctions Committee that there was insufficient evidence to request the opening of sanctions procedures regarding a vendor that had previously been subject to temporary suspension. |
| INVM1223 (SEP-2023) | OIG informed the Vendor Sanctions Committee that there was insufficient evidence to request the opening of sanctions procedures regarding a vendor that had previously been subject to temporary suspension. |
| INVM1923 (DEC-2023) | While OIG concluded that the employee of an FAO service provider had a sexual relationship with the beneficiary of an FAO project, the relationship happened during a time when the service provider was not engaged by FAO. For this reason, the matter was referred to CSLP and the relevant Country Office so that the situation could be properly monitored. |

Table 3: Summary of 2023 investigation memoranda issued to management regarding other matters

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| INVM1223bis (SEP-2023) | OIG recommended interim measures for a complaint in the context of an ongoing review into alleged violations of the Policy on the Prevention of Harassment, Sexual Harassment and Abuse of Authority (AC 2015/03). |
| INVM1323 (SEP-2023) | OIG requested a two-month extension of the suspension pending investigation of a staff member pending the outcome of the investigation. |
| INVM1423 (SEP-2023) | OIG requested a three-month extension of the suspension pending investigation of a staff member pending the outcome of the investigation. |

Table 4: Summary of pending recommendations from investigation reports concerning FAO personnel from prior years and related management action taken during 2023

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| INV0422 (JUL-2022) | OIG concluded that the conduct of a head of a Decentralized Office towards a consultant was improper and unwelcome, and that the staff member improperly used their position of authority against the consultant to improperly influence their career and employment conditions, in violation of the Policy on the Prevention of Harassment, Sexual Harassment and Abuse of Authority and of the Standards of Conduct for the International Civil Service which, in turn, amounted to unsatisfactory conduct within the meaning and spirit of MS 330.1.5. The disciplinary measure of one week suspension without pay was imposed. |
| INV1022 (AUG-2022) | OIG concluded that an assistant head of a Decentralized Office failed to provide relevant information within their possession to the Chief of the Security Service in relation to a fatal automobile accident involving an FAO vehicle, thereby preventing the Organization from taking timely action to address the situation and protect its interests. Additionally, OIG concluded that the staff member knowingly created a false document for submission to the local police to avoid any problems relating to the operation of the vehicle. OIG considered that the foregoing amounted to gross negligence as defined in AC 2016/23 and violations of the Organization’s Policy Against Fraud and Other Corrupt Practices (AC 2015/08), and/or the Standards of Conduct for the International Civil Service (MS 304, Appendix A). The disciplinary measure of one week suspension without pay was imposed. |
| INV1122 (AUG-2022) | OIG concluded that a staff member knowingly obtained an undue rental subsidy under false pretences and, through their actions and omissions, exposed the Organization to a reputational risk, amounting to a violation of the Organization’s Policy Against Fraud and Other Corrupt Practices (AC 2015/08), and/or the Standards of Conduct for the International Civil Service (MS 304, Appendix A) which, in turn, amounted to unsatisfactory conduct within the meaning and spirit of MS 330.1.5. OIG recommended disciplinary proceedings and recovery of EUR 7 393.47 in undue rental subsidy. The disciplinary measure of dismissal was imposed. |
| INV2022 (NOV-2022) | OIG concluded that a staff member failed to disclose an intimate relationship with a member of FAO personnel working under their supervision in a timely manner and was involved in the process of promotion and salary increase for that member of personnel, in such a way as to prevent the Organization from being able to address the situation, amounting to a violation of MS 304, Appendix A, paragraph 23 which, in turn, amounted to unsatisfactory conduct within the meaning and spirit of MS 330.1.5. The disciplinary measure of suspension without pay for one week was imposed. |
| INV2122 (DEC-2022) | OIG concluded that a senior staff member knew or reasonably should have known that a member of FAO personnel working under their supervision had a close association with an implementing partner and not only recklessly failed to take any action to address the situation, but took steps to implement a project with that implementing partner amounting to gross negligence as defined in AC 2016/23 which, in turn, amounted to unsatisfactory conduct within the meaning and spirit of MS 330.1.5. The disciplinary measure of one month suspension without pay was imposed. |
| INV2222 (DEC-2022) | OIG concluded that a senior staff member serving at the director level with managerial responsibilities failed to effectively communicate with colleagues, and therefore failed to ensure a harmonious workplace amounting to a failure to adhere to the Standards of Conduct for the International Civil Service (MS 304, Appendix A). The disciplinary measure of written censure was imposed. |

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| INV2422 (DEC-2022) | OIG concluded that a staff member, on multiple occasions, misrepresented an entitlement to an exemption from otherwise applicable taxes as an FAO staff member when the staff member knew that this was not the case; and, as a result, obtained a financial benefit by avoiding their obligation to pay applicable taxes, amounting to multiple violations of FAO's Policy Against Fraud and Other Corrupt Practices (AC 2015/08), and a failure to adhere to the highest standards of conduct as required by the Standards of Conduct for the International Civil Service (MS 304, Appendix A). The disciplinary measure of written censure was imposed. |
| INV2522 (DEC-2022) | OIG concluded that a staff member had engaged in repeated unwelcome conduct of a sexual nature involving five colleagues amounting to violations of the Policy on Prevention of Sexual Harassment (AC 2019/01) and the Standards of Conduct for the International Civil Service (MS 304, Appendix A) which, in turn, amounted to unsatisfactory conduct within the meaning and spirit of MS 330.1.5. The disciplinary measure of dismissal was imposed and the staff member's name was included in the ClearCheck database. |

Table 5: Summary of investigation reports and memoranda concerning FAO vendors or implementing partners from prior years and related management action taken during 2023

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| INV1421 (DEC-2021) | OIG concluded that two vendors colluded in preparing and submitting their bids in response to an Invitation to Bid from an FAO Country Office, amounting to collusive practices under section 1.2.12(iii) of FAO's Vendor Sanctions Procedures, and therefore a sanctionable action. The Vendor Sanctions Committee imposed the sanction of debarment for three years. |
| INV0922 (AUG-2022) | OIG concluded that the vendor violated its obligations under the United Nations Supplier Code of Conduct by failing to maintain proper records and prevent ineligible individuals (children under the age of 18) from participating in project activities. The Vendor Sanctions Committee imposed the sanction of debarment for two years. |
| INV1222 to INV1822 (SEP-2022) | OIG concluded that seven vendors agreed among themselves to misrepresent that their bids were independent of each other's bids, and therefore competitive, in order to improperly influence the outcome of the evaluation for award. The Vendor Sanctions Committee imposed sanctions ranging from three to five years debarment on the seven vendors. |
| INV2322 (DEC-2022) | OIG concluded that an FAO vendor submitted fraudulent documentation as part of its bid for the supply of agricultural inputs. The Vendor Sanctions Committee imposed the sanction of debarment for five years. |

Annex C: List of acronyms

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| AA | Agreed Action |
| AC | Administrative Circular |
| CII | Conference of International Investigators |
| CSH | Human Resources Division |
| CSI | Digitalization and Informatics Division/ Digital FAO and Agri-Informatics Division |
| CSLP | Procurement Service |
| DDG | Deputy Director-General |
| ERM | Enterprise Risk Management |
| HOIA | Heads of Internal Audit of European-based International Organizations |
| IFAD | International Fund for Agricultural Development |
| IT | Information Technology |
| ITIL | Information Technology Infrastructure Library |
| ITSM | IT Service Management |
| JIU | Joint Inspection Unit |
| LEG | Legal Office |
| MAP | Management Action Plan |
| MS | Manual Section |
| NSHR | Non-Staff Human Resources |
| OAC | Oversight Advisory Committee |
| OED | Office of Evaluation |
| OER | Office of Emergencies and Resilience |
| OIG | Office of the Inspector General |
| OIGA | OIG Internal Audit Branch |
| OIGI | OIG Investigation Branch |
| PSS | Project Support Division |
| RAF | Regional Office for Africa |
| RAP | Regional Office for Asia and the Pacific |
| REU | Regional Office for Europe and Central Asia |
| RLC | Regional Office for Latin America and the Caribbean |

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| RNE | Regional Office for Near East and North Africa |
| SAPREP | FAO Smallholder Agricultural Productivity Restoration and Enhancement Project in Yemen |
| SEA | Sexual Exploitation and Abuse |
| UNICC | United Nations International Computing Centre |
| UN-SWAP | UN System-Wide Action Plan on Gender Equality and the Empowerment of Women |
| UN-RIAS | United Nations Representatives of Internal Audit Services |
| UNRIS | United Nations Representatives of Investigation Services |
| WFP | World Food Programme |