



UNHCR
The UN Refugee Agency

Ethics Office



2024

ANNUAL REPORT



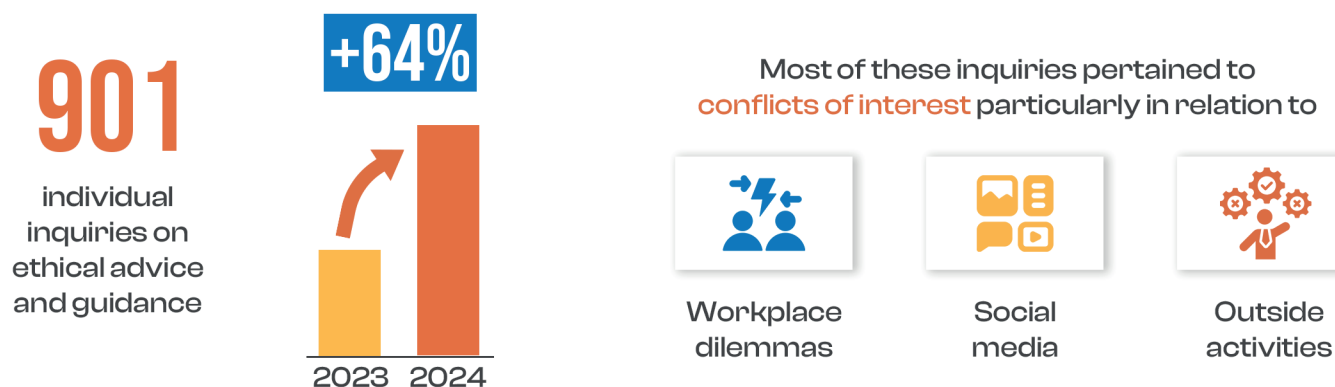
Abdullahi Abdile Noor, 45, Chairperson for the host community in Darso camp for the Internally Displaced Person stands in his office.

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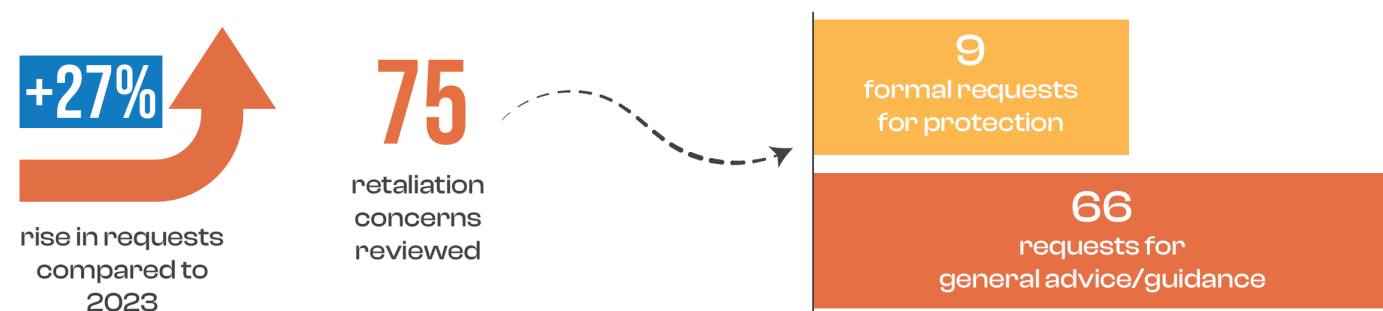
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2024 in Numbers

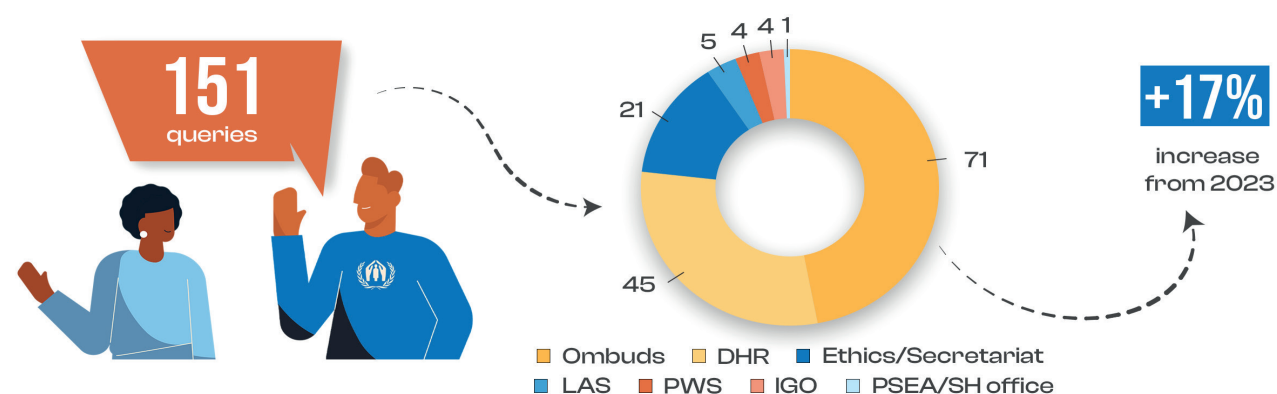
Ethical Advice and Guidance



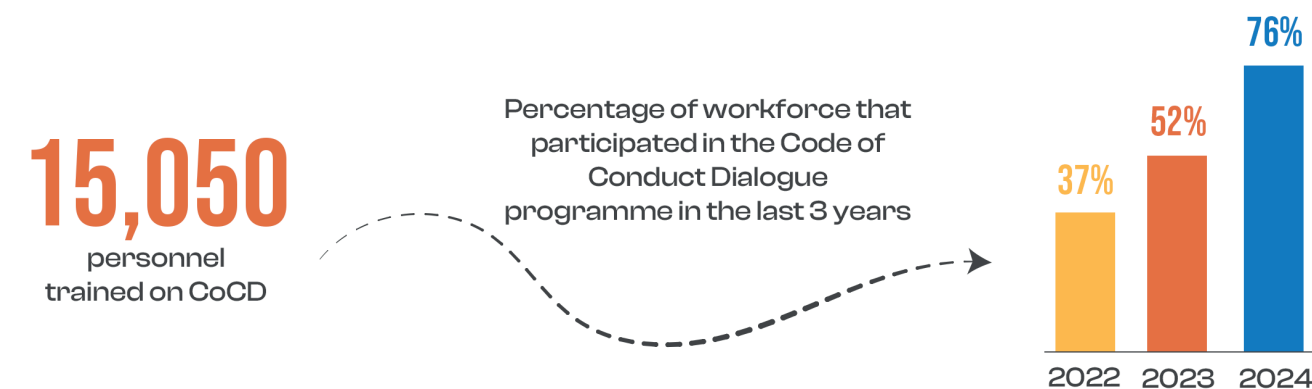
Protection Against Retaliation



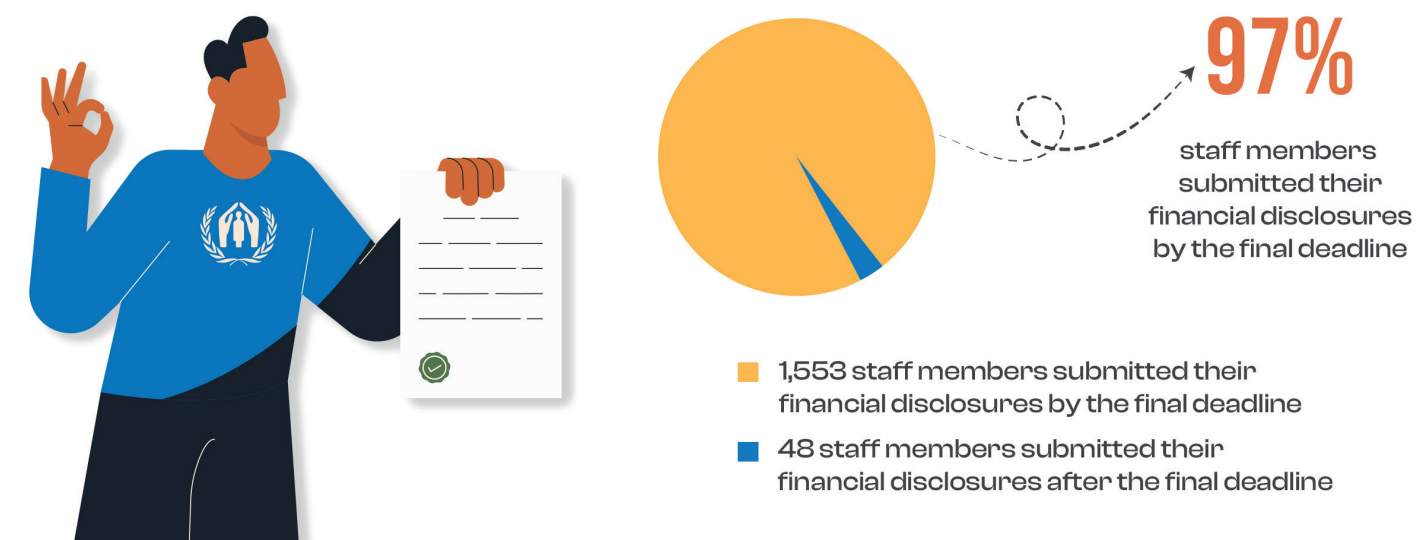
Support Desk for Workplace Concerns



Training, Outreach and Awareness



United Nations Financial Disclosure Programme



Executive Summary of Key Achievements

The year 2024 marked a significant expansion in the Ethics Office's activities and outreach. The **demand for ethical advice and guidance surged** to 901 individual inquiries - a **64% increase from 2023**. Most of these inquiries pertained to conflicts of interest, particularly in relation to outside activities, social media engagement, and ethical dilemmas arising in the workplace. This trend reflects the positive impact of targeted awareness-raising efforts and educational initiatives. In particular, the increased focus on conflicts of interest through the updated Code of Conduct Dialogue (CoCD) likely contributed to more individuals proactively seeking advice and clarification.

The Protection against Retaliation (PaR) framework also saw a **considerable 27% rise in requests compared to 2023**, with 75 requests handled throughout the year (66 advisory requests and 9 formal requests for protection from retaliation). The Ethics Office's proactive and supportive response played a critical role in safeguarding the rights of individuals who came forward, while also reinforcing a culture of integrity, accountability, and ethical responsibility throughout the organization.

The Support Desk also experienced a notable rise in engagement, with 151 queries representing a **17% increase from 2023**. The growing reliance on this mechanism reflects greater awareness of available support structures and growing trust in the Ethics Office's role as a supportive resource.

In 2024, the Ethics Office significantly expanded its **training, outreach and awareness raising** efforts to strengthen a culture of ethics and integrity across the United Nations High Commissioner for Refugees (UNHCR). A record 15,050 personnel, **76% of the workforce, participated in the CoCD programme** on a new theme on Understanding and Managing Conflict of Interest. Corresponding figures were 52% in 2023 and 37% in 2022. The Office also expanded its training of the Peer Advisors Network (PAN), delivered targeted sessions on abuse of authority, and protection against retaliation for personnel, and deepened its engagement with managers including through the induction training of new country representatives. This progress has reinforced the Ethics Office's leadership in building institutional capacity and ensuring a workforce that is well-equipped to uphold ethical standards with accountability, integrity, and sound decision-making.

In 2024, the Ethics Office continued to support the implementation of the United Nations Financial Disclosure Programme (UNFDP) at UNHCR, which is administered by the UN Secretariat Ethics Office. The programme plays a critical role in safeguarding UNHCR's integrity by identifying, managing, and mitigating actual, apparent, or potential personal conflicts of interest. Through this process, the UNFDP helps reinforce trust in the organization, strengthening its credibility and accountability with donors, partners, and the people it serves. In 2024, 1,601 staff members were required to partake in the programme, out of which 1,553 (**97%**) **submitted their financial disclosures** by the final deadline.

Introduction

This annual report presents the activities of the UNHCR Ethics Office in 2024 and is submitted to the High Commissioner in accordance with Paragraph 10 of the [Ethics Office Terms of Reference \(ToR\)](#), and Section 3(h) of the [UN Secretary General's Bulletin on United Nations system-wide application of ethics: separately administered organs and programmes](#), (ST/SGB/2007/11). In line with Section 5.4 of the same Bulletin, the report has been reviewed by the [Ethics Panel of the United Nations](#) (EPUN), which is mandated to develop unified ethics standards and policies for the United Nations (UN) Secretariat and the separately administered funds and programmes.

Since its establishment on 6 June 2008, the UNHCR Ethics Office has served as an independent entity dedicated to promoting ethical behaviour, integrity, and accountability across UNHCR operations worldwide. Guided by the principles outlined in Article 101, Paragraph 3 of the [UN Charter](#), the [UN Staff Regulations and Rules](#), the Ethics Office Terms of Reference, and the nine [Code of Conduct Principles](#), the Office ensures that ethical values and standards are understood and upheld by all UNHCR personnel, affiliated workforce, and interns.

In 2024, UNHCR operated in 143 countries, with a workforce of 19,792 personnel, including affiliate personnel, representing 163 nationalities. The Ethics Office's efforts in fostering an ethical workplace culture have been integral in strengthening personnel's awareness of ethical obligations and behaviour, as well as ensuring a safe, inclusive and respectful work environment for all members of the workforce. A strong commitment to integrity and ethical behaviour enhances workplace inclusivity, drives innovation, and builds trust with government partners, donors, persons of concern, civil society, and the broader public. Trust is essential in achieving UNHCR's strategic objectives, as outlined in the [UNHCR Strategic Directions 2022–2026](#) and the [Global Compact on Refugees](#).

This report outlines the Ethics Office's progress in key areas of activity, including:

- Providing **confidential ethics advice and guidance** to personnel and management;
- Administering the PaR policy;
- Undertaking **training, outreach and awareness raising**, including through overseeing the CoCD Programme;
- Supporting ethics **standard-setting and policy advocacy** within UNHCR;
- Managing the UNFDP within UNHCR; and
- Supporting **United Nations Coherence** on ethics policy and standards.

The report also details the Ethics Office's management of the Support Desk for Workplace Concerns (Support Desk or SD), as its Secretariat.

The High Commissioner may wish to consider the report's findings in shaping UNHCR's global and operational strategies and in reinforcing a culture of ethics and integrity within the organization.

Management and Resources

In 2024, the Ethics Office operated with a total of five staff members, including the Director, following a reduction of one staff member in June. To address the reduction, as well as the increasing workload, the Ethics Office relied on the support of three temporary staff members and two affiliate workforce personnel. Despite the limited resources, and a budget freeze, the Ethics Office did its utmost to effectively utilize its allocated budget and successfully implement a number of its planned activities. The financial constraints combined with the surge in personnel seeking ethics advice and guidance on PaR, however, did have an impact on some of the training and outreach activities and the Ethics Office's ability to advance work on the update of key ethics-related policies. This underscores the importance for the Ethics Office to secure sustainable funding and staffing, to maintain and expand ethics-related initiatives in the future, in light of the growing demand for the Office's services.

Activities of the Ethics Office in 2024

A. Ethics Advice and Guidance

A key function of the Ethics Office is to support the UNHCR workforce, including all levels of management, to navigate complex issues concerning ethical standards, dilemmas and ethical decision-making. The Ethics Office provides confidential advice and guidance to help personnel proactively identify and manage potential or actual conflicts of interest and adhere to the values and principles of the UNHCR Code of Conduct.

In 2024, the Ethics Office handled 901 individual queries - a 64% increase from the 551 queries received in 2023 and a 106% increase from the 437 queries handled in 2022, reflecting a sharp and continuing upward trend in demand for ethical guidance. The significant rise in queries for ethics advice and guidance demonstrates the increasing understanding of ethics issues among the workforce and personnel's trust in the Office.

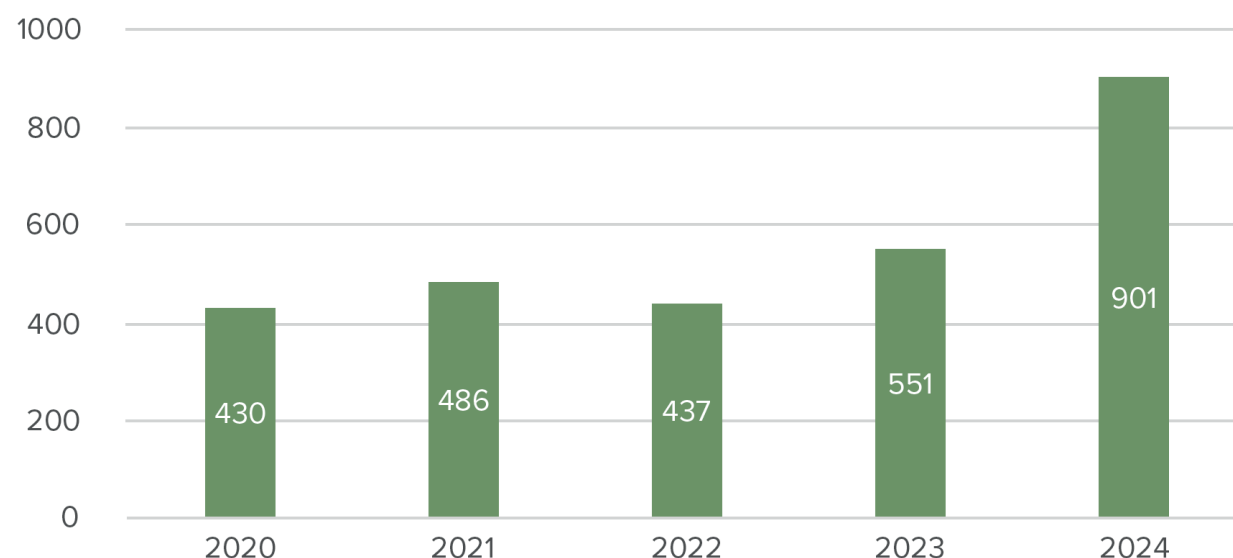


Figure 1. Number of queries received the past five years

Categories of Queries Received

The Ethics Office categorizes queries on ethical advice and guidance into three broad areas:

1. Conflicts of interest, which include queries regarding outside activities, including publications, gifts, honours and remunerations, social media, and political engagement.
2. Workplace-related matters, such as interpersonal workplace grievances with managers or peers, human resources related matters, and well-being related queries.
3. General ethical matters, which include guidance on policies, rules and regulations, queries regarding non-compliance with local laws and allegations of misconduct.

Most queries in 2024 (715, or 79%), concerned conflicts of interest, with 602 queries relating to engagement in outside activities, including political engagement. 58 queries involved gifts, remunerations or awards, and 40 queries concerned managing employment related conflicts of interest, such as external business ventures or employment of family members in UNHCR. 15 queries related to engagement on social media. This rise in these queries points to the effectiveness of the 2024 CoCD training and the Ethics Office's focused communications, including broadcasts by the Director, in raising awareness and prompting proactive engagement with ethical standards.

The second most common area of ethics-related queries involved workplace-related matters containing ethical dilemmas, accounting for 124 or 14% of the total queries. Within this category, the most frequently reported concern (102 queries) involved strained dynamics between supervisors and supervisees. In these queries, the Ethics Office provided guidance on the ethical dilemmas and referred personnel to available formal and informal resolution mechanisms, encouraging personnel to leverage local resources and managerial support where appropriate or to seek the support of the Office of the Ombudsman and Mediator (OOM). Where the reported concerns appeared widespread within an operation, the Ethics Office engaged directly with management and provided support in facilitating resolutions. Additionally, 20 queries were related to human resources matters, while two queries concerned personnel's well-being.

Of the general ethical matters – 62 – brought to the Ethics Office, 49 concerned guidance on policies, rules and regulations, while 11 queries related to allegations of misconduct, for which personnel were advised to contact the Inspector General's Office (IGO). Finally, two general queries were also recorded.

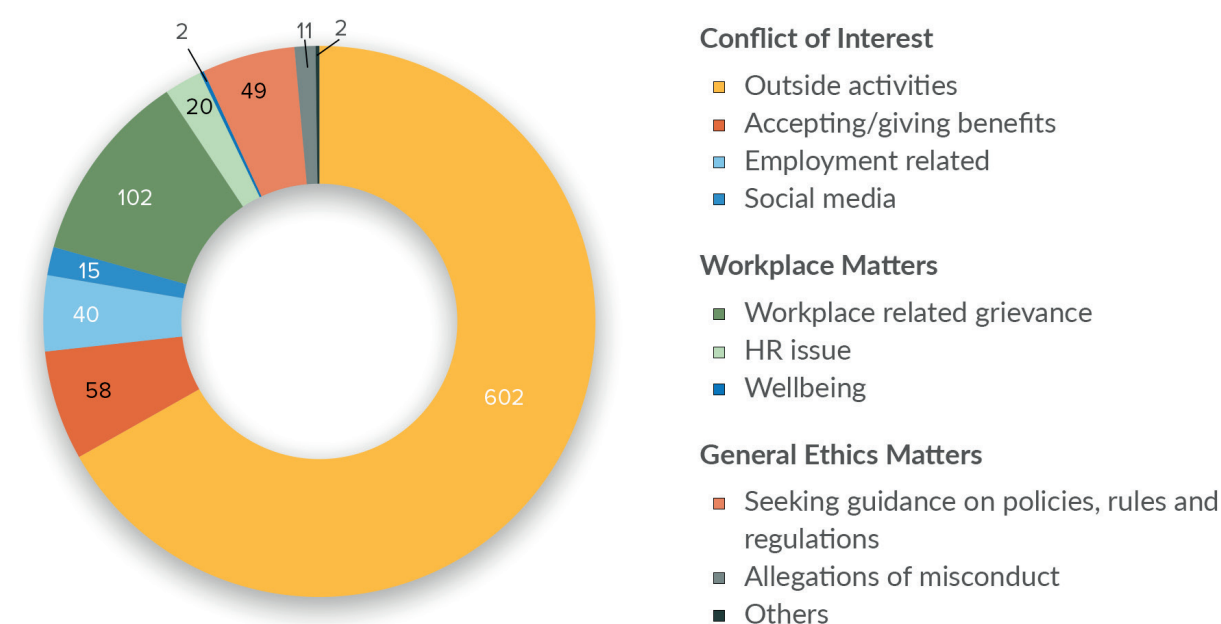


Figure 2. Number of queries by category

Geographic Distribution of Queries

As noted above, in 2024, the number of queries submitted to the Ethics Office increased by 64% compared to 2023, rising from 551 queries in 2023 to 901 in 2024. All regions, including Headquarters, recorded an increase in requests for ethics-related guidance.

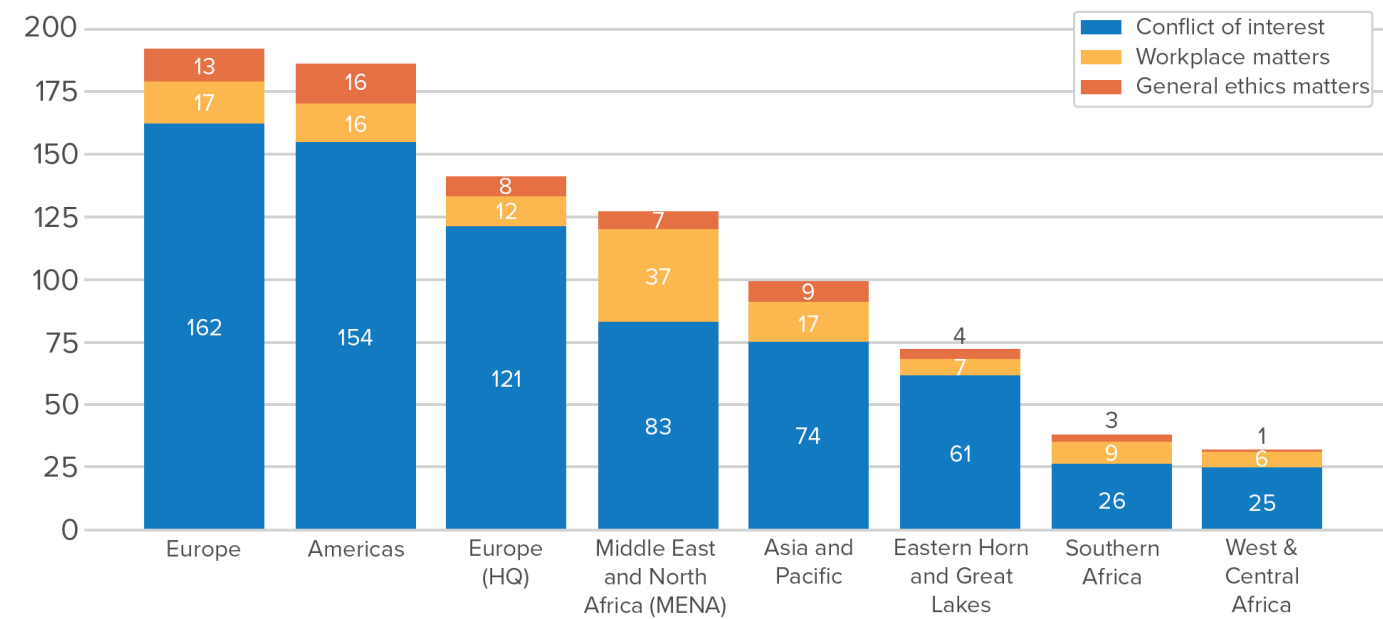


Figure 3. Query type by region

The most significant growth in the number of requests came from Southern Africa, which recorded a 138% increase compared to 2023, followed closely by the Americas with a 130% rise. Asia and the Pacific (62%) and the MENA region (60%) also saw notable increases. Europe (55%), West and Central Africa (40%), East and Horn of Africa and the Great Lakes (39%), and Headquarters (31%) similarly reported substantial growth in requests.

The increase may be attributed to greater awareness following ethics outreach and training initiatives, as well as stronger engagement in the CoCD sessions. In Asia and the Pacific, CoCD compliance rose markedly from 20% in 2023 to 85% in 2024, while in the Americas it increased from 58% to 70%. West and Central Africa saw a 34% rise in compliance, and the East and Horn of Africa and the Great Lakes reported a 33% increase, factors likely contributing to the rise in ethics inquiries from these regions.

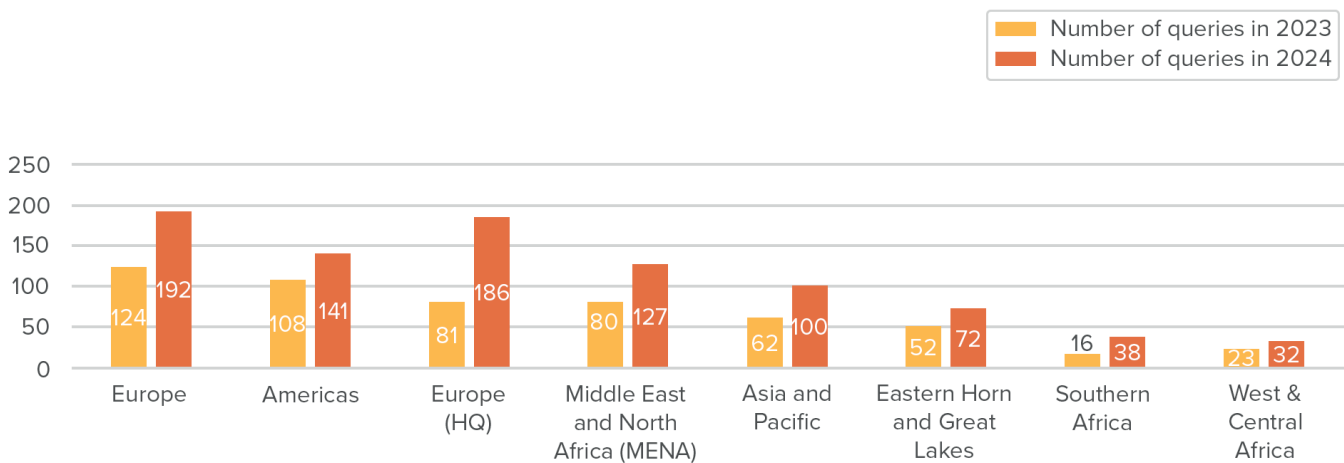


Figure 4. Number of queries per region

Concluding Observations

The overall increase in requests for ethics advice and guidance queries in 2024 reflects a growing awareness of ethical standards and understanding by personnel on when and where to seek guidance on ethical issues. While conflicts of interest remained the most common concern, the increase in queries relating to ethical dilemmas in interpersonal relationships underscores the need for continued awareness-raising and proactive engagement with personnel to address these issues effectively. As well, equipping managers at all levels with the skills to identify and address ethical concerns early will help to promote local solutions and prevent unnecessary escalation of matters.

B. Support Desk for Workplace Concerns

In its third year of operation, the Support Desk remains a valuable resource for all members of the workforce. Designed as a central point of contact for personnel, the SD is a referral mechanism that helps personnel identify the appropriate entity to which they can address their workplace concerns.

The Ethics Office serves as the SD Secretariat, managing the intake of queries and coordinating the SD operation with its members, the Division of Human Resources (DHR), Legal Affairs Service (LAS), Psychosocial Wellbeing Section (PSW), Victim Care Officer and OOM. The IGO sits as an observer. The members assess queries, determine whether concerns should be handled locally or by a designated SD member, and ensure that queries are addressed appropriately and further to the mandate and procedures of respective members.

The SD receives queries from personnel either through an online form available on the Intranet, or through referral from one of the SD members where the member considers whether a matter received by their office requires consultation with SD members for an appropriate referral. In 2024, the SD received 151 queries, a 17% increase compared to the 130 queries received in 2023. 54 queries (36%) were submitted by personnel through the Support Desk Contact form, a notable rise from 10% in 2023, indicating increased awareness of the SD as a resource. The IGO referred 96 queries (63%) to the SD, which they received either directly (32%) or via the Speak Up Helpline (31%), while one query was referred by the Ethics Office.

A large proportion of the queries received, 71 (47%), were referred to the OOM, having been identified as suitable for informal resolution. Other queries were assigned as follows: DHR (45 queries, 30%), Ethics Office (21 queries, 14%), LAS (4 queries, 3%), IGO (4 queries, 3%), and Victim Care Officers (1 query, <1%). Some queries required collaboration among SD members to ensure an effective response. Where appropriate, the Ethics Office and other SD members collaborated with managers to resolve issues. Managers appreciated the opportunity to contribute to the effective resolution of concerns through local intervention.

As the SD Secretariat, the Ethics Office observed that the most frequently reported concerns included workplace grievances (43 queries, 28%) and HR-related issues (33 queries, 22%), which together accounted for half of all queries (50%). Abuse of authority (22 queries, 15%) and harassment (20 queries, 13%) remained significant, highlighting the prevalence of workplace challenges. Discrimination (nine queries, 6%) was also reported, and guidance on policies and regulations was also sought (five queries, 3%). Four queries (3%) concerned non-compliance with local laws, while three queries (2%) each concerned conflicts of interest and personnel private obligations. A few queries concerned misuse of assets, confidentiality or privacy issues, and security, safety or health issues, each accounting for two queries each (1% each). A limited number of queries involved gross negligence, retaliation, and unauthorized outside employment, (one query each, <1% each).

By regional distribution, the highest number of queries in 2024 originated from the MENA region, accounting for 27% of the total. A notable cluster of queries in one MENA operation temporarily increased the region's query count. These were brought to resolution by different SD members. Excluding this, MENA's query volume aligns more closely with Asia Pacific and Europe, each at 17%, and the Americas at 15%. The East and Horn of Africa and the Great Lakes contributed 12% of the queries, HQ 5%, Southern Africa 3%, and West and Central Africa 2%.

Similarly to 2023, queries from Southern Africa and West and Central Africa remained comparatively low in 2024, suggesting there may be a need for targeted awareness raising in these regions. Notably the CoCD compliance rate in West and Central Africa was the lowest globally, which in part may explain the limited number of queries from this region. In contrast, the queries received from Asia Pacific more than doubled compared to last year, likely correlated with the high CoCD compliance rate in the region.

C. Protection Against Retaliation

The Ethics Office upholds the organization's commitment to safeguarding personnel from retaliation, ensuring that those who either report misconduct in good faith, participate in authorized audits, investigations, evaluations, inquiries, or reviews, or those who engage with the OOM - are protected. A strong and effective PaR policy is the backbone of a thriving Speak Up culture, empowering personnel to voice concerns and report workplace grievances without fear of retaliation.

The revised [Administrative Instruction on Protection against Retaliation UNHCR/AI/2018/010/Rev.1 \(AI on PaR\)](#), which came into force on 2 August 2022 outlines the applicable rules and procedures for safeguarding personnel from retaliation.

As per the AI on PaR, the Ethics Office receives advisory queries and formal requests for PaR. Formal requests are referred to the IGO for fact-finding, based on which the Ethics Office determines whether there is prima facie retaliation. A prima facie case of retaliation is found if the facts of the matter show that it is *more likely than not* that detrimental actions suffered by the complainant were retaliatory in nature. If the Ethics Office determines that there is no prima facie retaliation in the case, the concerned complainant may seek a second review of their matter from EPUN. If a prima facie case of retaliation is determined, the matter is referred to the IGO for investigation, based on which the Ethics Office makes a final determination of the matter. Where retaliation is found to have occurred, the Ethics Office recommends management take corrective measures to remedy the harm done, to the extent possible, and make the complainant whole. During the PaR process, the Ethics Office can recommend protective measures to protect complainants from the risk of retaliation or further retaliation, when needed.

Number of Queries and Requests Received

Reflecting a marked upward trend, the number of personnel seeking assistance on retaliation-related matters was 27% higher compared to 2023, and 63% higher compared to 2022. Specifically, the Ethics Office received 62 queries for advice, nine formal requests and four queries where a risk of retaliation was raised , highlighting a growing demand for guidance, protection and formal intervention.

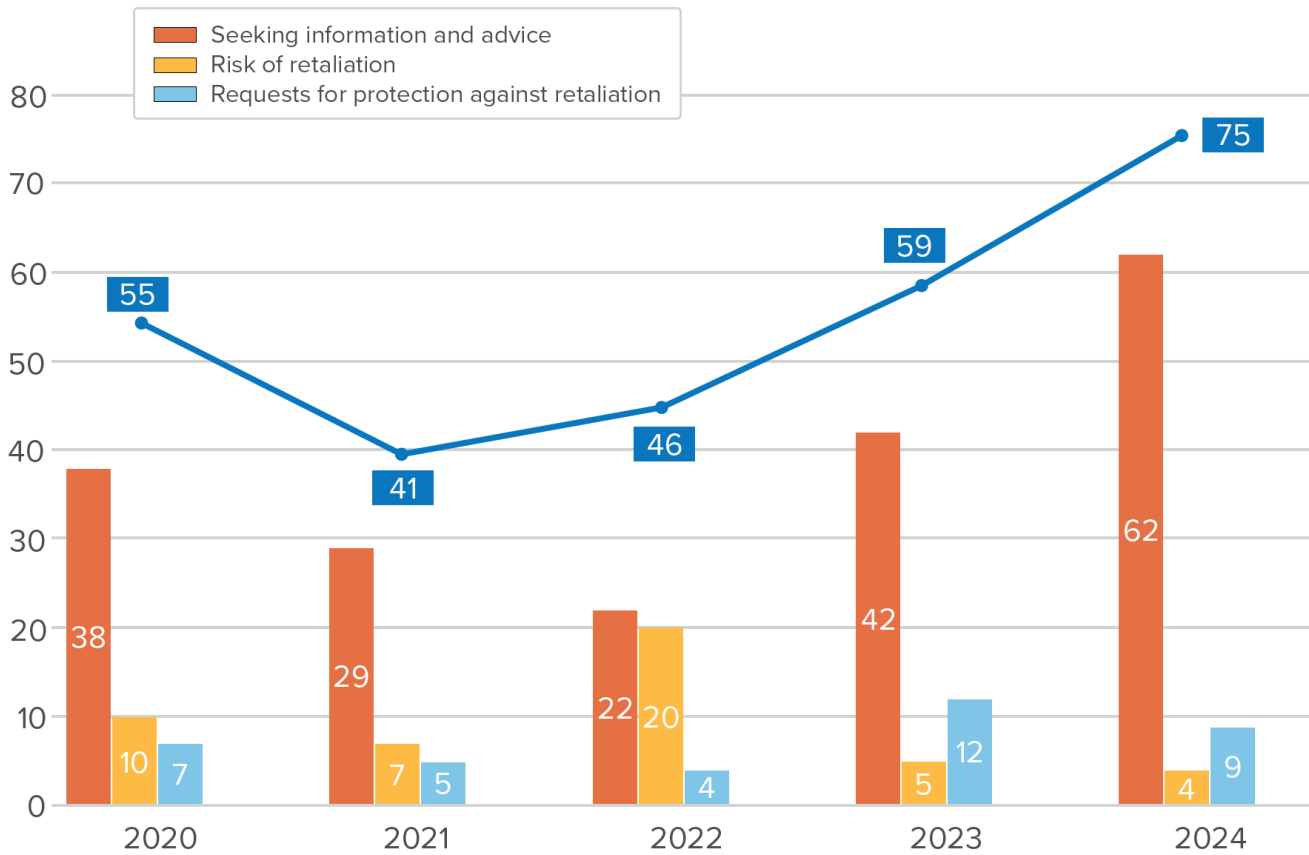


Figure 5. Five-year overview

Types of Grievances Reported

The majority of those who sought support from the Ethics Office on retaliation reported underlying grievances in the areas of abuse of authority (27%), conflicts with managers (21%), and harassment (12%), HR-related grievances and disputes with colleagues amounted both to 9%.

In 39% of the advisory queries (24 out of 62), and 78% of the formal requests for PaR (seven out of nine) one of the alleged detrimental actions reported was human resources related actions, such as discontinuation, non-selection, and non-renewal of contracts. The Ethics Office observed that many of these claimed detrimental actions appear to be linked to the ongoing organizational realignment exercise.

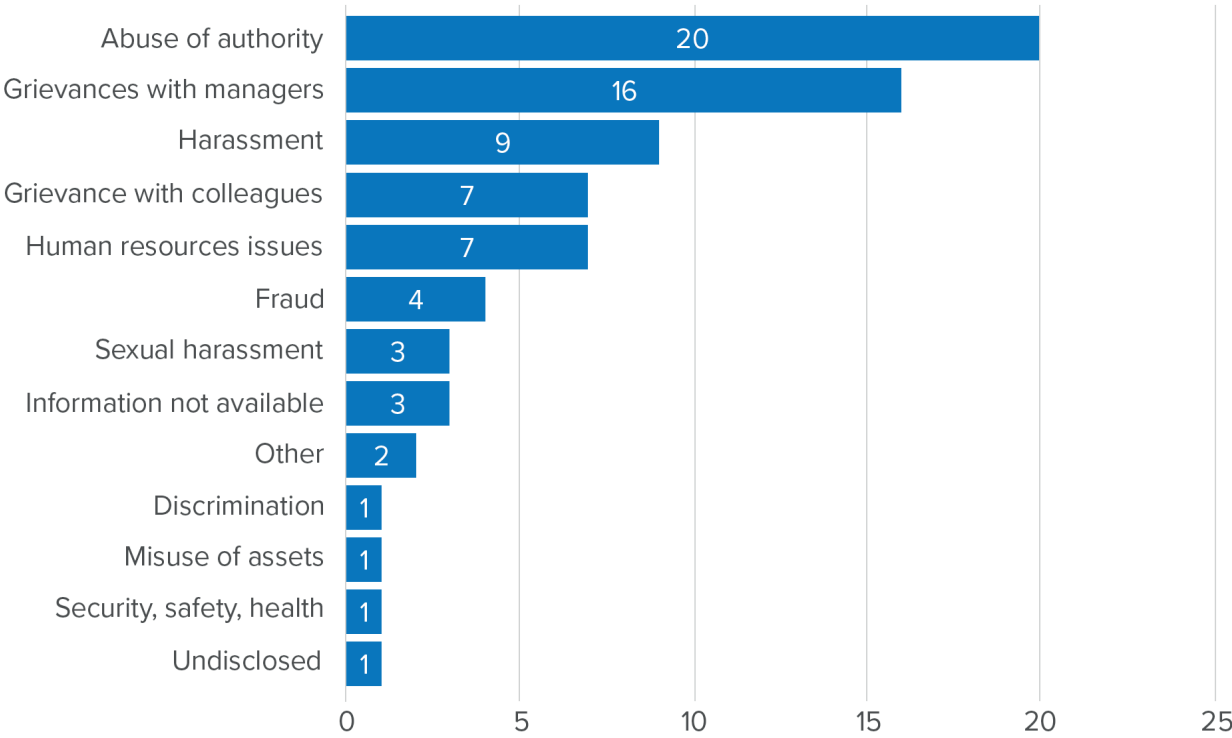


Figure 6. Underlying concerns raised

Profile of Complainants

In 2024, most complainants were female (43 out of 75, or 57%), with 63% (27) of the female complainants being national personnel and 35% (15) being international personnel. Male complainants were more evenly split between national (15 or 47%) and international personnel (17 or 53%).

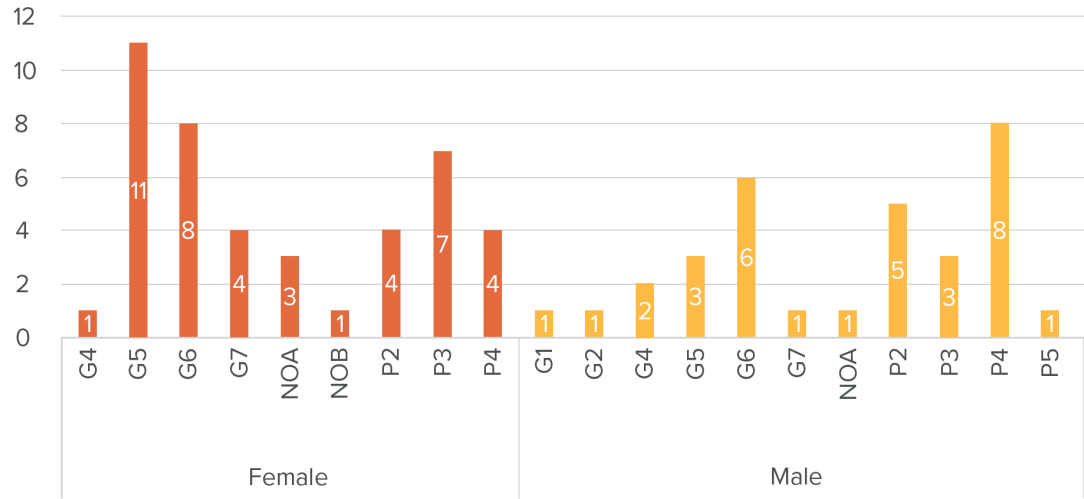


Figure 7. Complainants by gender and grade

By regional distribution, most requests were received from MENA (27), including four formal requests. Europe and the Americas followed, each with 12 requests for advice leading to two formal protection requests being submitted from each region. Ten requests for advice were received from the East and Horn of Africa and the Great Lakes region, with one request leading to the submission of a formal request for protection. Additionally, four requests originated from the Regional Bureau for Middle East and North Africa (RBMENA), two from the Regional Bureau for Europe (RBE), one from the Regional Bureau for East and Horn of Africa and the Great Lakes (RBEHAGL), and two from the Regional Bureau for the Americas (RBA) which were resolved through the provision of advice.

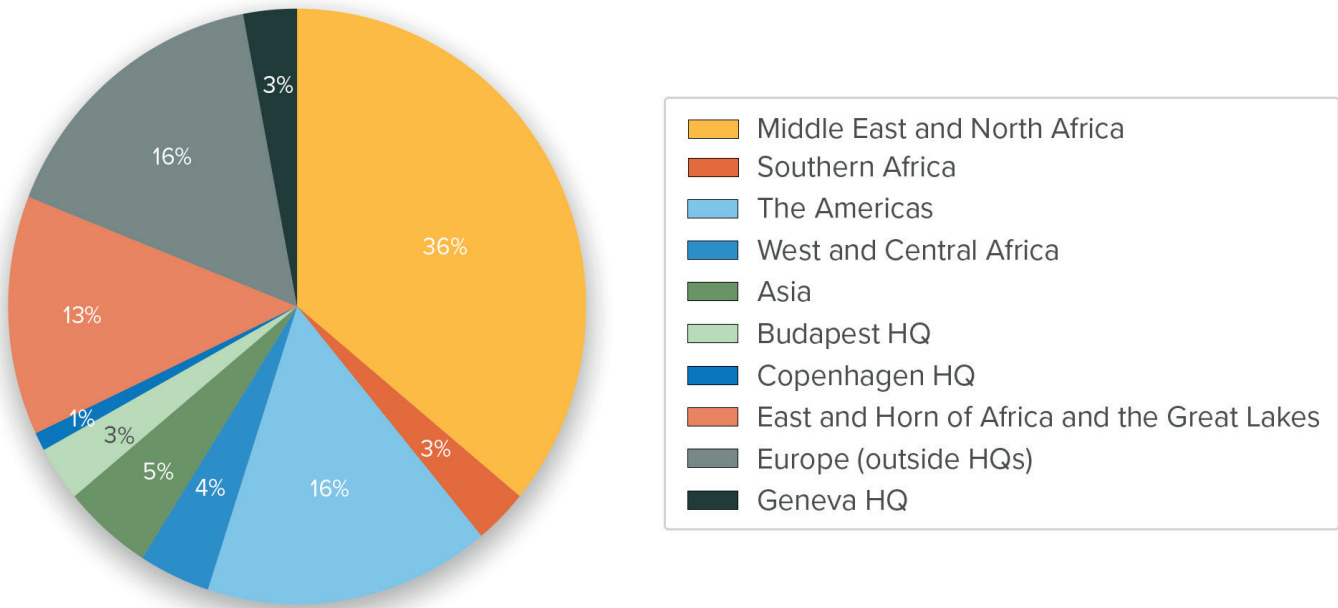


Figure 8. Total number of queries and requests – regional breakdown

Outcomes and Activities

As of 31 December 2024, 11 formal requests for PaR remained open with the Ethics Office. Of these, six requests were awaiting prima facie determination by the Ethics Office, while another two requests were awaiting investigation by the IGO, and one request was awaiting final determination by the Ethics Office. Another request where the Ethics Office had determined there had been retaliation was awaiting the implementation of corrective measures by UNHCR management. One request where the Ethics Office had not found prima facie retaliation was open pending review by EPUN (see further about the panel below under “UN Coherence”). Three advisory queries were also opened with the Ethics Office, bringing the total number of open queries and formal requests for PaR to 14 at year end.

In 2024, the Ethics Office received four investigation reports concerning requests that had been referred to the IGO for investigation in 2023 following a finding of prima facie retaliation by the Ethics Office. For three of these requests, the Ethics Office determined that retaliation was not substantiated. For the fourth case, the Ethics Office was awaiting additional information from the IGO by the end of 2024.

Concluding Observations

The application of the AI on PAR differs from that of other EPUN entities, where prima facie fact-finding is typically conducted by the Ethics Office. In our context, this responsibility has shifted to the IGO, a change that has introduced operational challenges—particularly in maintaining clarity around mandates and ensuring consistent treatment of protected activities, including personnel engagement with the OOM. These complexities have at times made the application of the AI on PAR more difficult in practice.

PaR remains a cornerstone of a strong Speak Up culture. It is therefore vital that all stakeholders—including oversight bodies—work collaboratively and with a shared understanding of their respective roles. A safe, transparent, and well-coordinated reporting environment empowers personnel to raise concerns confidently and enables the organization to respond effectively and mitigate risks.

Notwithstanding these challenges, the 63% increase in retaliation-related requests since 2022 reflects both growing awareness of rights and reporting mechanisms, and an increasing reliance on the Ethics Office for confidential and independent guidance. The Ethics Office remains committed to advancing integrity and accountability by refining internal processes, promoting awareness, and providing targeted training. These efforts are central to reinforcing trust, ensuring psychological safety, and sustaining an ethical and inclusive workplace across the organization.

D. Training, Outreach and Awareness Raising

The Ethics Office plays a central role in fostering a culture of ethics and integrity across UNHCR by promoting ethical values and expected standards of conduct. Using the nine Code of Conduct Principles as a foundation, its outreach and training efforts aim to strengthen ethical decision-making and reinforce the organization’s accountability framework.

To this end, the Ethics Office engaged in targeted and timely outreach and communication efforts throughout 2024, including through administering the flagship CoCD.

Code of Conduct Dialogue Programme

The annual mandatory CoCD programme is designed to promote a culture of ethics and integrity by actively engaging the workforce in meaningful discussions on UNHCR’s values and principles. This programme reinforces UNHCR’s commitment to integrity at all levels and is directly linked to UNHCR’s broader accountability framework.

Implementation and key outcomes

In 2024, the Ethics Office overhauled training materials and facilitator support tools, launching a new theme “Understanding and Managing Conflict of Interest”. A dedicated resource within the Ethics Office played a key role in strengthening engagement and follow-up with Operations, helping to ensure the timely organization and delivery of mandatory CoCD sessions. As a result, a total of 15,050 colleagues—representing 76% of personnel—benefitted from CoCD training in 2024.

The Office provided extensive training to more than 600 facilitators across UNHCR’s operations. Throughout the year, the Office provided continuous, on-going support to ensure effective session delivery. The increased use of pre-session surveys enabled facilitators to tailor discussions to workforce needs, enhancing both the relevance and impact of the sessions.

The Ethics Office also directly facilitated in-person and online sessions, as well as co-facilitated online sessions, increasing the number of operations and HQ entities reached from 45 in 2023 to 70 in 2024. This expansion enabled direct interaction with approximately 3,000 members of the workforce. In total, the Ethics Office directly supported 107 sessions across the organization—77 in field locations and 30 in HQ. Of these, 36 sessions were fully facilitated by the Ethics Office, while 17 were co-facilitated, and for 54 sessions, the Ethics Office provided varying levels of support to CoCD facilitators in preparing and delivering their sessions.

With 15,050 personnel – representing 76 % of the workforce - attending the COCD sessions, this marks a notable increase from 10,818 personnel (52 %) in 2023 and 7,451 personnel (37 %) in 2022.

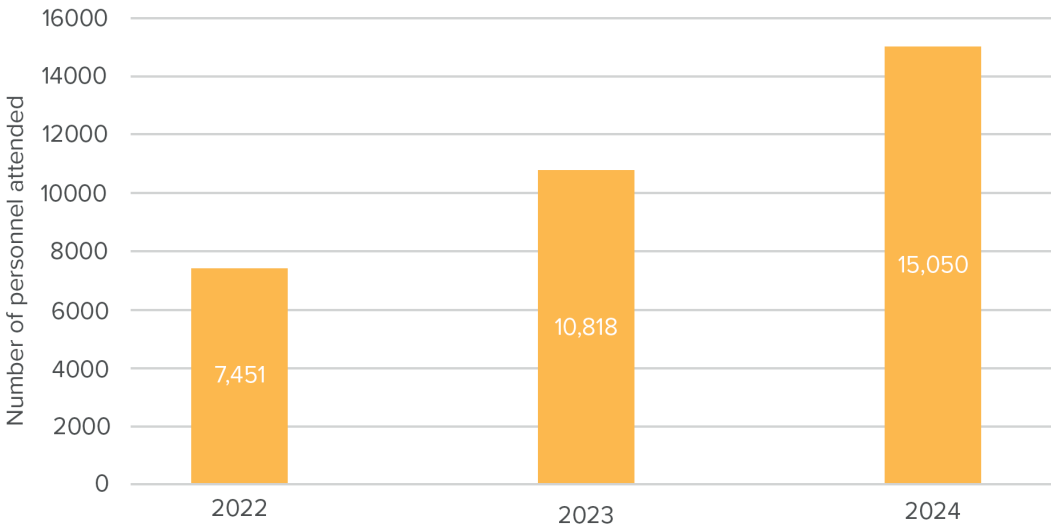


Figure 9. Number of personnel who attended CoCD sessions by year

All regions increased their overall CoCD attendance rate from 2023 to 2024. The new theme additionally resulted in a significant increase in workforce inquiries (see the Ethics Advice and Guidance section above) on conflicts of interest, reflecting heightened awareness amid a broader global landscape of polarization, civil unrest, various elections throughout 2024, and the growing impact of social media.

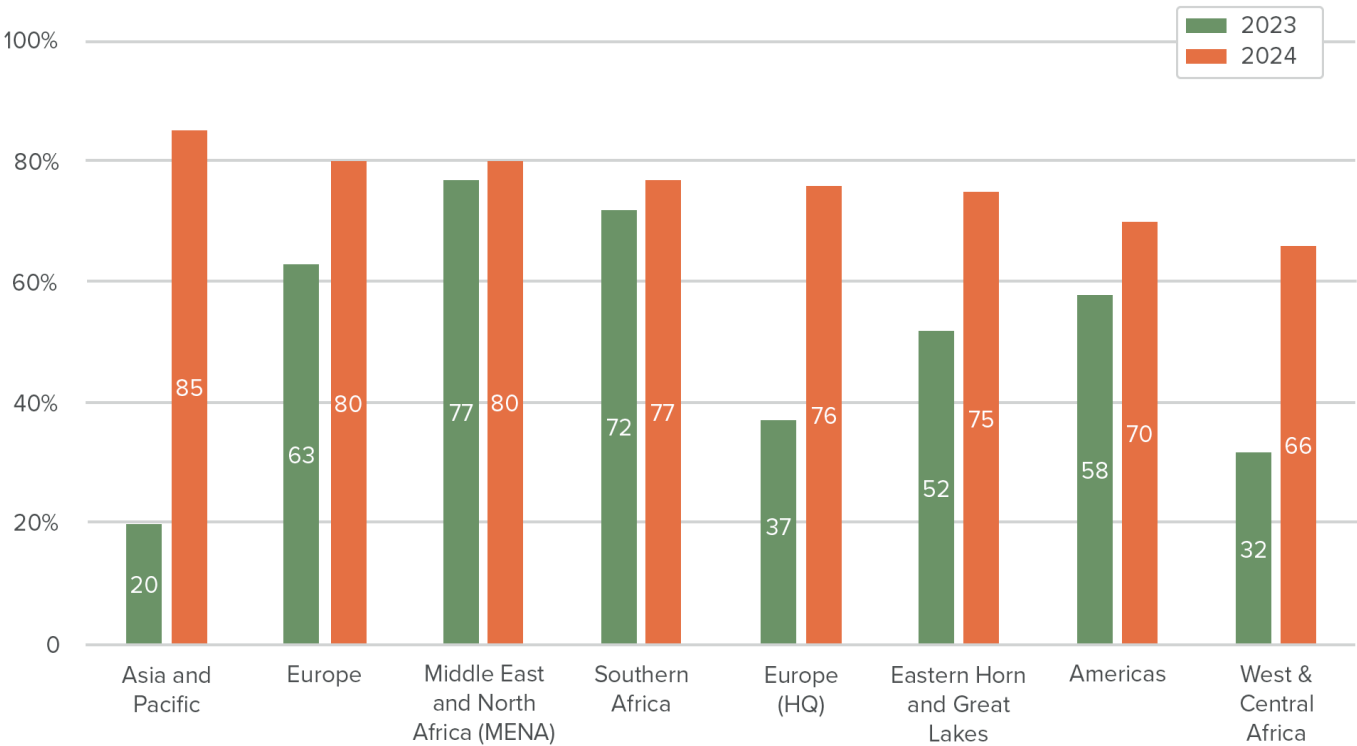


Figure 10. CoCD attendance percentage by region

Additionally, during 2024, the Ethics Office started developing a new CoCD theme, for 2025. Extensive facilitator guidance and tailored training materials were developed to accompany the programme's rollout in 2025.

To measure the effectiveness of CoCD sessions, the Ethics Office undertook anonymous post-session surveys, which were completed by approximately 30% of the participants. The overwhelmingly positive feedback received showcases how operations, offices, and teams have adopted the value-based approach to CoCD sessions as a tool to build trust and collaboration and to practice ethical decision making. It also underlines how valuable the CoCD programme continues to be in reconnecting personnel, operations and entities to the nine Code of Conduct principles and the expected behaviour in the workplace, which are key to the delivery of UNHCR's mandate.

Peer Advisors Network (PAN)

The PAN is a global network of UNHCR personnel who volunteer their time to provide low-intensity psychosocial support, guidance on dispute resolution and conflict management, and serve as ethical influencers across the organization. PAN is field-focused and supported by a coordinator under the supervision of a Steering Committee, comprising PSW, OOM, and the Ethics Office, which co-led the initiative.

In 2024, the Ethics Office strengthened its engagement with the PAN through a range of targeted initiatives. This included co-delivering four induction trainings for 128 new peer advisors across four regions and conducting two refresher trainings for 40 peer advisors in Europe. Additionally, the Ethics Office supported regional meetings and facilitated sessions on PaR, ensuring Peer Advisors were equipped to guide and refer personnel appropriately. Further, the Office provided strategic guidance on key UNHCR initiatives, including a culture assessment and an Occupational Safety and Health (OSH) campaign.

PAN remains an invaluable resource for the workforce, fostering a supportive and ethically conscious work environment throughout UNHCR.

Other Training and Outreach Activities

During the year, the Ethics Office shared two broadcast messages from the Director to the global workforce – one on the engagement in political activities, which was particularly pertinent in 2024 given the number of elections that were taking place globally, and one on the giving and receiving of gifts, timing this broadcast to be sent out ahead of the festive season in December. The Ethics Office also engaged in awareness raising through various articles published on the UNHCR intranet, covering a range of topics, from the role of ethics in advancing UNHCR's mandate to explaining conflict of interest.

In 2024, the Ethics Office launched an external facing UNHCR Ethics Office website. This initiative has significantly increased transparency regarding the role of the Ethics Office and UNHCR's commitment to upholding an ethical culture.

Further, the Ethics Office provided online and in-person trainings on abuse of authority, which included PaR, benefiting 716 personnel across multiple regions. These sessions, which were positively received, strengthened personnel's understanding of abuse of authority, PaR, and ethical workplace conduct. The Ethics Office also piloted a Retaliation Awareness and Prevention training prototype in Iraq. Based on the positive feedback, the aim is to refine it for an organization-wide launch in 2025/2026. Additionally, the Ethics Office has initiated information sessions on PaR for HR Business partners and peer advisors within the PAN.

2024 further saw the Ethics Office continue engagement with senior leaders and managers, providing online training sessions for first time representatives facilitated by DHR. Sessions focused on strengthening the senior leaders' and managers' awareness of ethical practices and guidance, and ability to lead by example and set the "tone from the top" when it comes to leading with ethics and integrity. Further initiatives in this regard are planned for 2025 and 2026.

Concluding Observations

In 2024, the Ethics Office deepened its outreach, training, and awareness raising to strengthen a culture of ethics and integrity across UNHCR. Through expanded support to the PAN, the Office provided practical guidance on core ethical issues. By successfully introducing a new CoCD theme and through enhanced support to operations, Bureaux and Divisions, the workforce participation in the CoCD programme reached a record level 76%. The significant increase in CoCD participation reflects growing organizational engagement on ethical decision making, accountability and desire to engage in meaningful reflection on expected standards of behaviour among the workforces.

Complementary outreach initiatives, including targeted trainings on abuse of authority and PaR, All-Staff Broadcasts, and a new external facing Ethics Office website, further broadened the Ethics Office's outreach.

In a complex global and organizational context with evolving ethical challenges, the continued engagement of managers and leaders will be critical in reinforcing ethical values and fostering a safe, inclusive, and respectful work environment for all.

E. Standard Setting and Policy Advocacy

Building a culture of ethics and accountability requires clear, consistent, and well-defined policies that reinforce ethical conduct. To support this effort, the Ethics Office actively contributed to integrating ethical considerations into internal policies, practices, and processes across the organization.

Throughout 2024, the Ethics Office contributed to shaping UNHCR's first-ever Accountability Framework, embedding ethical principles at its core. Simultaneously, it worked on finalizing key sections of the Emergency Handbook, strengthening the organization's ability to uphold integrity, transparency, and swift, principled action in times of crisis.

Furthermore, in 2024, the Ethics Office supported the Division of External Relations (DER) in developing UNHCR's first online Netiquette Guide, which was finalized at the end of the year. The Netiquette Guide aims to provide personnel ethical and practical guidance on the conduct expected on the internal engagement platforms; the Intranet, SharePoint Platforms and Viva Engage.

Finally, in 2024, the Ethics Office collaborated with various sections and integrity entities, including the OOM, IGO, PSW, LAS and DHR to deliver sessions on the interconnectivity of our work in supporting the workforce and to raise awareness about available resources for addressing workplace concerns. These collaborations are particularly pertinent as they ensure a comprehensive and coordinated approach to supporting the workforce by leveraging the expertise of different integrity entities.

F. Training, Awareness Raising and Advocacy

The annual UNFDP is administered by the UN Secretariat Ethics Office (UNEO). UNEO supports the UNFDP implementation in UNHCR. The primary purpose of the programme is to safeguard the integrity and reputation of UNHCR by identifying, managing, and mitigating personal conflicts of interest.

The UNFDP assesses actual, apparent, or potential conflicts of interest among UNHCR staff required to file annual financial disclosure statements. The programme reinforces trust in UNHCR, strengthening its advocacy for support.

For the 2024 annual filing cycle, 1,601 UNHCR staff members were required to participate in the UNFDP. Eligible UNHCR personnel included grades D1 and above, procurement and supply officers, those involved in the investment of United Nations assets, all members of contract committees, all Ethics Office staff members and all staff who approved spending of a yearly cumulative amount of at least US\$ 500,000.

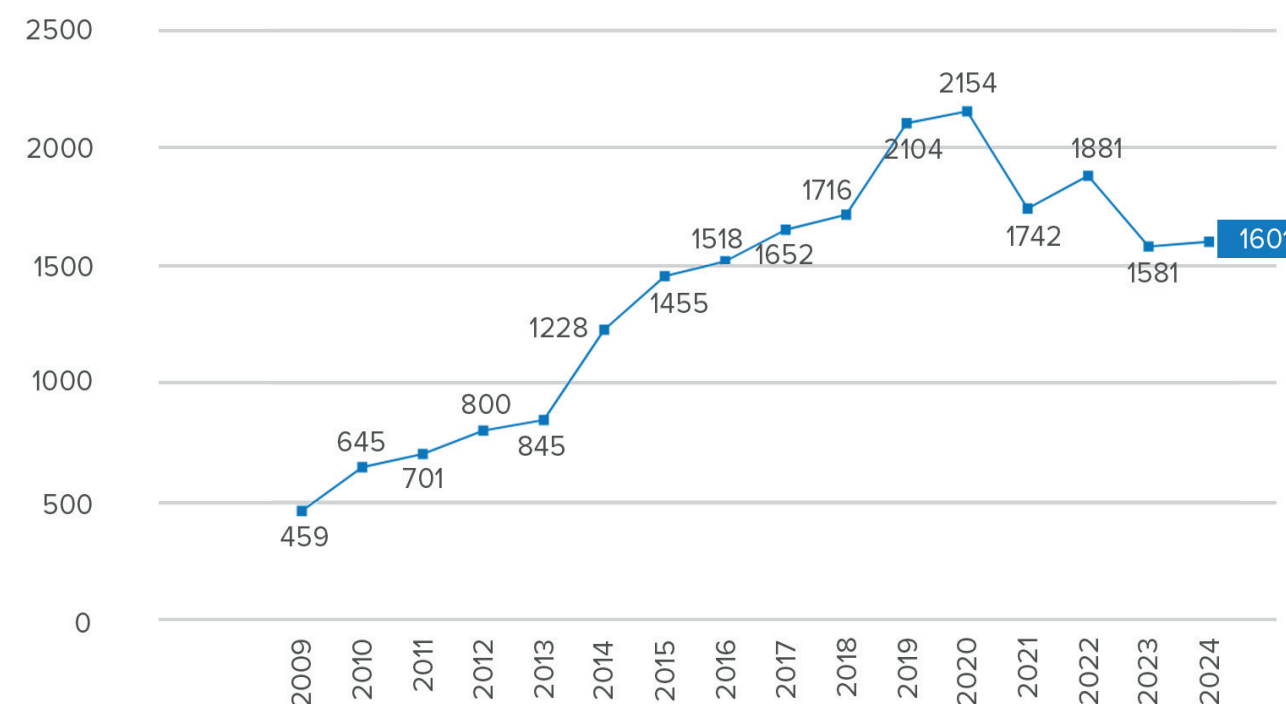


Figure 11. UNFDP participants, 2009–2024

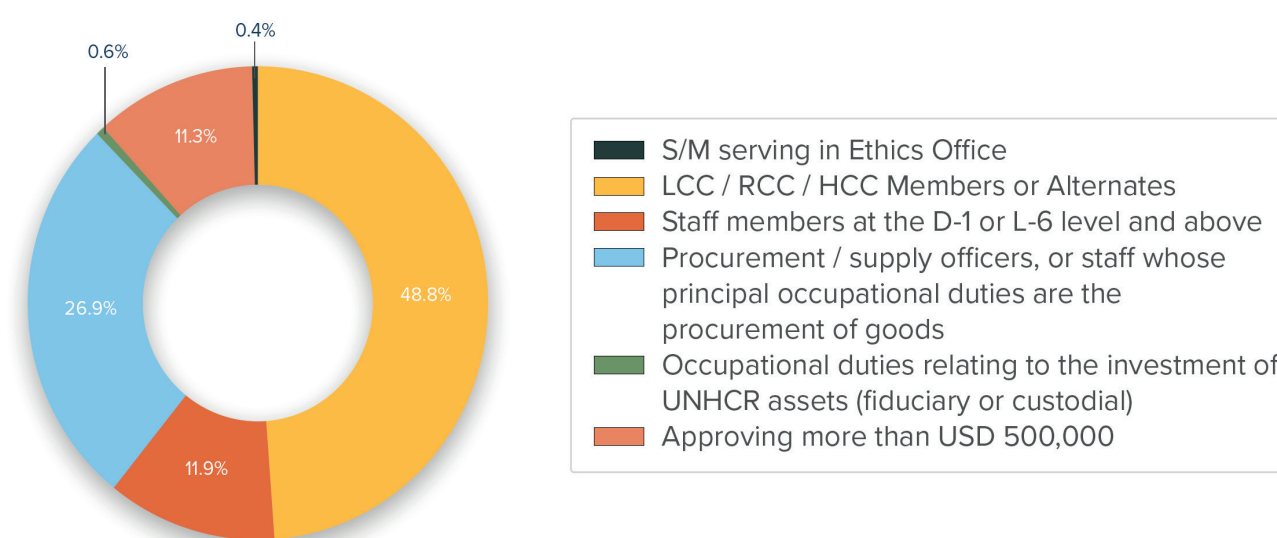


Figure 12. Criteria for UNFDP participation for the 2024 cycle

Compliance with Filing Obligation

Out of the 1,601 staff members required to file financial disclosures in 2024, 1,553 (97%) submitted their files by the final deadline. This is a slight decrease from the 100% overall compliance rate in 2023 in a similarly sized cohort (1,638 filers).

Following a review of the submitted financial disclosure statements, 48 filers were identified as having 53 possible conflicts of interest. The conflicts are in the following categories: financial activities, family relationships, and outside activities. Filers with possible conflicts of interests were provided with recommendations on measures to mitigate and manage the identified possible conflicts of interest.

Mitigation measures recommended include the following:

- divesting, freezing or selling financial assets;
- terminating engagement in certain outside activities if proper authorization was not obtained;
- obtaining recusal from working with vendors or in specific job functions; and
- requesting and receiving approval from their head of entity (or appropriate delegated authority) to engage in their outside activity, employment or occupation.

43 filers accepted and fully implemented the recommended measures by the end of the filing cycle on 31 December 2024. However, five filers did not fully implement the recommendations resulting in an incomplete status. In line with established procedures under the UNFDP, filers with an incomplete status are referred to their Head of Entity for consideration of accountability measures and will be reviewed with priority in the following filing cycle.

Additionally, a verification process of the disclosure statements submitted was also conducted as part of the UNFDP, as in previous years. 84 filers were selected for the verification process. Of these, 79 filers provided the required verification documents, and their files were closed. Five filers did not provide the required verification documents, resulting in an incomplete review of their disclosure statements; these filers will be re-selected for the verification process next year.

G. United Nations Coherence

The Director of the Ethics Office is a member of EPUN and participates in the work of the Ethics Network of Multilateral Organizations (ENMO). EPUN comprises the heads of ethics offices from the UN Secretariat and separately administered organs and programmes, including UNHCR. Chaired by the Director of the UN Secretariat Ethics Office, EPUN was established in 2007 to harmonize ethics standards, consult on system-wide ethics matters, and review PaR cases on appeal, as mandated by ST/SGB/2007/11 as amended. The

Ethics Office remained actively engaged in EPUN, participating in monthly meetings, policy discussions, and reviews of PaR cases, including managing a *de nuevo* case referred to UNHCR by the alternate EPUN chair.

Two working groups on outside activities and gifts and honours finalized guidance notes to promote consistency in advisory practices across UN agencies.

EPUN Panel members discussed strategies for ethics training and outreach, emphasizing ways to enhance effectiveness despite budget limitations. Additionally, EPUN provided expert input to the International Civil Service Commission (ICSC) review of standards of conduct through its designated representative. The UNHCR Ethics Office also contributed its perspectives on the ICSC's work via EPUN and DHR.

In PaR cases where the Ethics Office determines that there is no *prima facie* retaliation, the complainant can seek review of the Ethics Office's findings by the Chair of EPUN. In 2024, the Chair of EPUN reviewed five UNHCR cases at the request of the complainants. In four of these cases, the Ethics Office's original finding of no *prima facie* determination was upheld, while the fifth case remained pending EPUN Chair's determination at year-end. EPUN Chair's concurrence with UNHCR's determinations reflects the strength and robustness of UNHCR's processes in line with UN-wide PaR practices.

The Ethics Office remained actively engaged in ENMO, a forum for UN system entities, international organizations, and financial institutions to exchange best practices and strengthen collaboration on ethics issues. The Director and the Senior Ethics Adviser attended the annual meeting hosted by the World Health Organization (WHO) in Geneva and participated in a panel on training initiatives, where our cornerstone CoCD programme was presented. Additionally, the Ethics Office took part in a panel on the importance of ethics during the World Trade Organization's (WTO) Ethics Week. The Ethics Office's participation in these key forums reinforced UNHCR's commitment to fostering a strong ethical culture, allowing the Ethics Office to share best practices, strengthen collaboration with interlocutors, and enhance the visibility of our initiatives, such as the CoCD programme. Engaging in these discussions also helps ensure that UNHCR remains aligned with evolving ethics standards across the multilateral system, ultimately supporting integrity, accountability, and ethical decision-making within UNHCR.

The Ethics Office will continue its work in promoting harmonization, effectiveness, and efficiency, including by continuing to engage and collaborate with UN sister agencies, EPUN and ENMO.

Looking Ahead

The Ethics Office remains committed to effectively supporting UNHCR and its personnel by strengthening ethical awareness, enhancing compliance mechanisms, and fostering a culture of integrity. Building on observations from 2024, we aim to undertake a series of awareness-raising campaigns throughout 2025 and 2026, alongside updates to key policies, expanded outreach efforts, and enhanced training initiatives.

Strengthening Protection Against Retaliation and the Speak Up Culture

A key priority is strengthening PaR to ensure effective safeguards for those who report misconduct or engage in other protected activities. Fear of retaliation remains a strong barrier to reporting misconduct, and addressing it is vital to sustaining a strong Speak Up culture. In response, the Ethics Office plans to increase its outreach, ensuring personnel clearly understand their rights and available safeguards. The ambition is also to provide practical training for senior managers to reinforce their role in supporting protection measures recommended by the Ethics Office and fostering a safe reporting environment for personnel.

The Ethics Office also plans to update the AI on PaR which was last revised in 2022. Since then, operational implementation has revealed areas that require updates to ensure the policy remains effective and fit for purpose. In 2025, the Ethics Office expects to conduct a comprehensive review, engaging key stakeholders to identify necessary amendments. The updated policy is foreseen to be finalized in 2025, ensuring that it continues to provide robust protection mechanisms for personnel reporting misconduct.

The support of Senior Management in continuing to champion accountability and transparency, reinforcing a work environment where personnel feel safe reporting concerns while being assured of protection against retaliation, is crucial.

Expanding Awareness Raising and Outreach

The Ethics Office will continue to explore opportunities for enhancing awareness-raising initiatives, working in coordination with Regional Bureaus where appropriate. Efforts may include the development of tailored training and resources that reflect regional considerations and emerging priorities. An adaptive, data-informed approach will guide future outreach activities, allowing the Office to remain responsive to evolving operational contexts and ethics-related challenges.

The Office is also considering broader engagement with new recruits, first-time managers, and personnel in high-risk or emergency settings. These efforts aim to reinforce an ethical culture across the organization by promoting awareness, encouraging accountability, and supporting staff in navigating ethical questions.

Building on insights from ongoing Support Desk activities, the Ethics Office is reviewing options for future communication efforts in collaboration with other integrity partners. These may include information campaigns or other initiatives to ensure personnel continue to have access to relevant guidance and support.

Strengthening Communication and Transparency

Communication and outreach will remain a core focus in 2025. To this end, the Ethics Office will continue to leverage internal communication platforms to raise awareness of ethical issues and available support mechanisms. In parallel, the Office will explore ways to improve the effectiveness and reach of its work, including through the considered use of digital tools and process enhancements where appropriate.

Enhancing the Code of Conduct Dialogue Programme

A key lesson learned from 2024 is the importance of continuously evolving our programmes to meet the changing needs of our workforce. To this end, the CoCD Programme has been revamped for 2025, introducing a new theme: “Sawubona: I See You.” Rooted in a Zulu greeting that signifies deep recognition of people beyond the surface, this theme encourages personnel to foster mutual understanding, collaboration, and ethical leadership within the organization.

The support from Senior Management will be instrumental in ensuring broad engagement with this initiative. Additionally, the Ethics Office will expand targeted training for the PAN and CoCD facilitators, incorporating other integrity entities where appropriate to provide a comprehensive learning experience. The objective remains clear - ensuring that all personnel continue to understand the expected standards of conduct and behaviour when working for UNHCR.

To address challenges in ensuring Operations both conduct and accurately document mandatory CoCD sessions, the Ethics Office will aim to implement individual participant registration starting in 2025 to improve compliance tracking, in line with the recommendation by the Joint Inspection Unit of the United Nations System (JIU) to track the participation of personnel in ethical conduct refresher sessions.

To align with UNHCR’s strategic goals, the Ethics Office will prioritize local ownership of CoCD facilitation. Expanding training-of-trainers programmes will ensure sustainability and improve long-term compliance with ethical standards across all levels of the organization. While some Operations will prefer direct facilitation by the Ethics Office, particularly in sensitive contexts where an independent and impartial source is preferred, the focus will be on equipping facilitators with the skills and confidence to lead these discussions independently. The Ethics Office will remain available to support as needed but will work to reduce reliance on facilitation by the Ethics Office to embed ethical dialogue as a core practice across all levels of the organization.

Developing Mandatory Ethics Training

The Ethics Office is developing a mandatory online introduction to ethics training, which will help raise awareness and educate personnel on ethical conduct and UNHCR’s regulatory framework. This initiative aims to ensure that all personnel, whether new hires or existing colleagues, have a consistent understanding of UNHCR’s ethical principles, values, as well as the rights and obligations of personnel.

Revamping the Financial Disclosure Programme

In response to the 2021 JIU recommendations, the Ethics Office has completed extensive benchmarking and analysis, resulting in a proposal to undertake a major overhaul of the UNFDP in 2025. This proposal—now endorsed by management—aims to enhance efficiency, cost-effectiveness, and overall impact. Similar reforms in other UN agencies have further validated the approach and underscore the relevance of this initiative.

Strengthening UN System Collaboration

Finally, the Ethics Office will aim to continue promoting harmonization and efficiency by reinforcing collaboration with other UN organizations to leverage synergies and coherence. This includes engagement in joint initiatives through EPUN and ENMO, ensuring that best practices are shared and implemented across the system.

Concluding Observations

The Ethics Office is committed to reinforcing its strategic and action-oriented approach to strengthening UNHCR’s ethical culture in 2025. Through targeted awareness raising initiatives, expanded training efforts, increased communication, policy revisions, and sustained collaboration, we will continue to support UNHCR personnel in upholding the highest ethical standards across all levels of the organization.

Abbreviations

AI	Administrative Instruction
CoCD	Code of Conduct Dialogue
DER	Division of External Relations
DHR	Division of Human Resources
ENMO	Ethics Network of Multilateral Organizations
EPUN	Ethics Panel of the United Nations
HQ	Headquarters
IGO	Inspector General’s Office
JIU	Joint Inspection Unit of the United Nations System
LAS	Legal Affairs Service
OOM	Office of the Ombudsman and Mediator
MENA	Middle East and North Africa
PAN	Peer Advisors Network
PaR	Protection against retaliation
PSW	Psychosocial Wellbeing Section
RBA	Regional Burau for the Americas
RBE	Regional Bureau for Europe
RBEHAGL	Regional Bureau for East and Horn of Africa and the Great Lakes
RBMENA	Regional Burau for Middle East and North Africa
SD	Support Desk
ToR	Terms of Reference
UN	United Nations
UNFDP	United Nations Financial Disclosure Programme
UNHCR	United Nations High Commissioner for Refugees
WHO	World Health Organization
WTO	World Trade Organization



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