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**Consideration of reports relating to programme and administrative
oversight and evaluation**

Report on activities of the Inspector General's Office

Report of the High Commissioner

Summary

This report covers the work of the Inspector General's Office for the period from July 2024 to June 2025. It is provided pursuant to the decision of the Executive Committee of the High Commissioner's Programme to consider reports relating to programme and administrative oversight and evaluation during its annual plenary session ([A/AC.96/1003](#), para. 25(1)(f)(vi)). The Executive Committee requested further that "summary reports covering inquiries and the main categories of investigations, the number of such types of investigations, the average time taken to complete investigations and a description of related disciplinary action" be made available regularly ([A/AC.96/1021](#), para. 24(e)).



I. Executive summary

1. This report outlines activities undertaken by the Inspector General's Office from 1 July 2024 to 30 June 2025. The report is structured similarly as for prior years, especially regarding integrity data, to aid comparability.
2. The Inspector General's Office continued to deliver on its mandate¹ of ensuring coherence and coordination of independent oversight activities; providing an independent investigations function; delivering assurance, strategic analysis and insight; and identifying significant risks to the Office of the United Nations High Commissioner for Refugees (UNHCR). This was achieved through its constituent parts: the Investigation Service and Strategic Oversight.

II. Inspector General's Office

Delivering on the strategy of the Inspector General's Office 2021-2026

3. This period was one of significant financial constraint, necessitating important organizational changes within UNHCR and the Inspector General's Office. The Office's strategy 2021–2026 remained unchanged, with the overall objective of ensuring that UNHCR maintains an effective independent oversight system for both assurance and integrity matters. The Office delivered on its mandate by coordinating oversight entities that provide assurance services, conducting robust investigation services in response to integrity lapses, and drawing senior management's attention to systemic gaps identified through oversight, assurance and integrity work. The Office continued to facilitate and support collaborative efforts by the independent assurance and integrity entities to find the best and most effective response to issues arising.

1. Coordinating oversight and delivering robust investigations

4. The Office continued to fulfil its mandate to coordinate independent oversight, deliver robust investigations, and support a culture of accountability across UNHCR. During the reporting period, the Office advanced improvements in systems and processes, including the further development of artificial intelligence tools; digitization of workflows; and enhancements to case management systems to streamline misconduct reporting, triage and analysis.
5. The Inspector General's Office engaged in risk-based dialogue with colleagues globally, including during field visits and virtual engagements, to emphasize the importance of accountability and encourage reporting of concerns. Regular briefings were held with senior management and field staff to clarify investigation processes, share lessons learned, address systemic weaknesses and strengthen organizational resilience to misconduct and fraud.

2. Enhancing transparency and access through digital oversight tools

6. In line with the organization's commitment to integrity, accountability and transparency, the Office introduced a series of digital enhancements to improve access to oversight mechanisms and facilitate the reporting and assessment of misconduct. The publicly accessible misconduct reporting page of the Inspector General's Office was updated to complement its triage and assessment system powered by artificial intelligence, enabling more efficient and consistent handling of complaints. For example, the relaunched Speak Up Helpline is now integrated directly into the case management system used by the Inspector General's Office, further streamlining the intake and evaluation of reports and enhancing

¹ As set out in the UNHCR Policy on Independent Oversight, available from the UNHCR website (www.unhcr.org) and in the internal administrative instruction on conducting investigations.

responsiveness and user accessibility. Additionally, a new oversight portal² consolidates on one internet page all publicly available oversight reports from the internal and external oversight providers of UNHCR, thereby reinforcing transparency with stakeholders and institutional learning for personnel.

7. To support awareness and outreach, two informational videos have been published in three languages: one guiding staff and others on how and where to report sexual exploitation and abuse; and another explaining the independent oversight system of UNHCR, as coordinated by the Office. These explain how the range of internal and external entities provide assurance and address integrity issues. Finally, a new intranet page on training and resources was launched to serve as a central reference point for UNHCR colleagues on all matters related to oversight.

8. The Office continued to maintain its suite of online data tools used for tracking oversight plans and recommendations, ensuring their ongoing utility for management counterparts. In addition to these efforts, the Office published a user guide designed to support audit focal points in UNHCR operations in preparing for audits, thereby strengthening operational readiness and engagement with oversight processes.

3. Sustaining oversight amidst evolving budgetary conditions

9. The Inspector General's Office experienced the impact from funding cuts to UNHCR during the reporting period, though the full impact will be felt in the second half of 2025. This required careful prioritization of its activities to protect its core oversight capacity. These financial constraints have provided additional impetus to further implementation of the Office's already ongoing digitization initiatives, including automation, data analytics and the use of artificial intelligence. For example, the Office's complaints, registration and intake functions are being transitioned to a model led by artificial intelligence. This improved operational efficiency thereby preserving, to a degree, investigative and assurance capacity. Nevertheless, the cuts will mean a real and significant reduction in capacity with the loss of 9 posts in the investigations function and 12 posts in total for the Office, which represents a loss of around 25 per cent.

10. This meant stricter prioritization of activities, in particular investigations work; scaling back on certain capacity-building and outreach initiatives, including UNHCR-led training sessions for partners and junior investigators across the United Nations system; and fewer oversight missions to UNHCR operations that were planned for 2025. The Office remains committed to using innovative approaches to sustain accountability and integrity efforts, whilst recognizing that limited resources will require further and continued prioritization in the year ahead.

4. Enabling oversight through dialogue and engagement

11. The Inspector General maintained a fruitful dialogue with UNHCR senior management, to encourage the effective use of oversight insights. This informal engagement was supported by quarterly reports for senior UNHCR management in headquarters and the field, which provide a comprehensive catalogue of assurance and integrity activities and data. The Office also provided a range of oversight products, providing analysis, guidance and direction, including lessons learned from investigations, in the form of management implication reports.

² The independent oversight portal for oversight reports, gathering all relevant reports issued since 2020 by the four independent oversight providers for UNHCR, is available through the UNHCR global website (www.unhcr.org).

III. Oversight and assurance system

12. The Inspector General's Office is mandated to ensure the effectiveness and coherence of the organization's independent oversight system. The Office's strategy includes gathering, understanding and ensuring learning from their collective assurance activities.

A. Coordination

13. Quarterly coordination meetings of these internal and external oversight providers were facilitated by the Office, to ensure their collective efficiency and effectiveness. These meetings were supplemented with liaison and workshops to ensure complementarity of assurance plans, as these were adapted throughout the year in support of the organization's review, within the context of the new, fast-moving and challenging operational realities.

14. This included a June 2025 workshop of internal oversight providers to assess the impact of organizational restructuring, consider changes to the risk profile of UNHCR, and adapt workplans accordingly to ensure the efficiency and effectiveness of independent oversight in a resource-constrained context.

B. Oversight system analysis

15. As part of its role to ensure that oversight work is coordinated and leads to a balanced coverage of risks, the Inspector General's Office refreshed its systemic analysis of the organization's risk framework categories, mapping them to related oversight coverage. This analysis indicates a reasonable level of coverage overall, albeit with some potential gaps. The Office notes, however, an overall reduction in oversight capacity and increased organizational risk profile.

C. Strategic oversight

16. The Inspector General's Office continued to deliver on its mandated role to highlight and identify significant risks to the organization's management. It did this both formally and informally.

17. In support of this mandate, the Inspector General's Office continued internal risk reviews to support the management team. In the reporting period, this included fast-paced, responsive but substantive, analytical reviews, in support of the funding reductions work undertaken by UNHCR management in the first half of 2025.

18. Reviews in the reporting period covered workforce trends and structure; Workday system implementation; an advisory review on a structured and coherent approach to headquarters, bureaux and field realignment; advice on efficiency programming; and consideration of how best to create savings across the independent oversight system itself, both assurance and integrity. The Office also collaborated with the Enterprise Risk Management team on practical guidance notes on mitigating fraud risks related to downsizing.

19. Noting the higher risk environment as the restructuring proceeds, the Office plans to continue to provide responsive, timely assurance on key initiatives.

D. Internal Audit Service

20. The Office continued its liaison role in respect to the Office of Internal Oversight Services of the United Nations for the provision of internal audit services to UNHCR. These services are provided in accordance with relevant General Assembly resolutions and a memorandum of understanding signed in March 2018. The process to update the existing memorandum of understanding remains ongoing.

E. Independent Audit and Oversight Committee

21. The Strategic Oversight Service provided secretariat support to the Independent Audit and Oversight Committee, which included the organization and facilitation of three sessions. The sessions involved consultations with key internal and external oversight entities, as well as with UNHCR senior management from relevant divisions and regional bureaux. The Independent Audit and Oversight Committee shared its observations with the High Commissioner and the Deputy High Commissioner at the conclusion of each session. The Committee will present its annual report to the ninety-fourth meeting of the Standing Committee. During this period, three members completed their terms of service and new members were appointed and commenced their tenures with support from Strategic Oversight.

F. Joint Inspection Unit

22. As the organization's focal point for the Joint Inspection Unit (JIU) of the United Nations System, the Inspector General's Office liaised with the JIU, coordinated inputs to reviews, and organized consultations. During the reporting period, the JIU issued three system-wide reviews, one single-agency review and two notes, including one specifically addressed to UNHCR. In 2025, the JIU published a review on the implementation of the principle of mutual recognition ([JIU/REP/2024/4](#)), with three formal recommendations assigned to UNHCR. Other reviews relevant to UNHCR were those relating to budgeting in United Nations system organizations ([JIU/REP/2024/3 \(Part I\)](#)) and to the follow-up and consideration of JIU reports and recommendations ([JIU/REP/2024/2](#)), both issued in 2024. UNHCR also received a note following the health insurance schemes review, highlighting the need for clearer segregation of duties in claims processing.

23. UNHCR closed 31 recommendations during the reporting period. As of 30 June 2025, there were 20 open recommendations (compared to 41 in the prior reporting period), of which 4 were overdue (2 of which for more than one year).

IV. Integrity

A. Contributing to the integrity system

24. The Inspector General's Office played a central role in strengthening the organization's integrity response system through both strategic leadership and operational enhancements. It supported the update of key policies and participated in stocktaking exercises on protection from sexual exploitation and abuse and sexual harassment led by the Office of the Principal Adviser. The Inspector General's Office also collaborated with the Division of External Relations and the Legal Affairs Service, to support transparency over integrity issue reporting and contractual requirements associated with funding agreements.

25. The Office continued to deliver on its core system roles, registering over 2,011 misconduct complaints annually. This reflects a notable decline in the numbers of reported complaints in the second half of the reporting period. The most reported categories of complaints in the period were sexual exploitation and abuse, financial fraud and workplace-related misconduct. The Office continued its investigation work, investigating complaints of misconduct and complaints of retaliation resulting from protected activities, as referred from the Ethics Office. The Office investigated a record number of complaints in the period, reflecting the continued modernization and efficiency of its approach.

26. Improvement of the systems and processes supporting the Office's investigations work continued, with a new online intake form, relaunch and integration of the Speak Up Helpline into its case management system, ensuring all-hours access and anonymity for complainants and continued investment in digital forensics capacity. The Office continued to engage with other integrity entities, through referral of matters suitable for other forms of response, other than investigations, by referring them through the Support Desk mechanism.

B. Support to witnesses

27. The Inspector General's Office engaged and briefed the newly designated focal point for security-related matters, now serving as the primary interlocutor from the Division of Emergency, Security and Supply, to coordinate support for witnesses involved in investigations facing security risks. Whilst efforts to mitigate risks are always considered, this is not always possible. In line with the organization's do no harm approach, the Investigation Service refrained from opening certain investigations, and closed 16 investigations during the reporting period, due to witness security risks.

V. Complaints and investigations

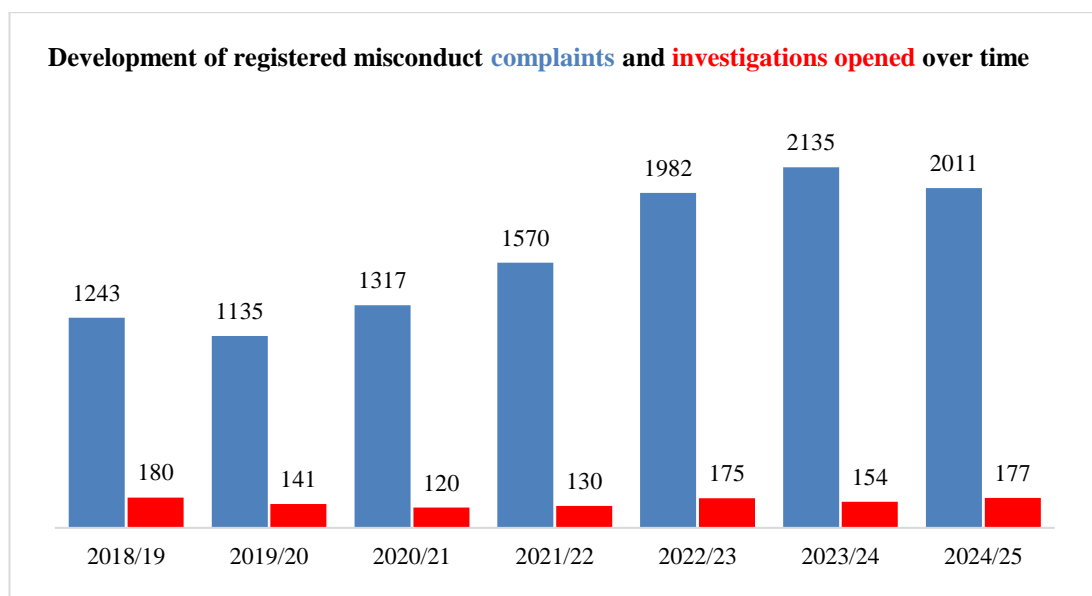
A. Caseload and reporting

28. During the period, the Office recorded 2,011 misconduct complaints, a six per cent decrease compared to 2,135 such complaints in the previous reporting period.

29. Over the past five years, the Inspector General's Office witnessed a steady increase in the number of misconduct cases reported, however, this trend did not continue over the last reporting period. The main misconduct themes remained consistent over the past year, with misconduct relating to financial fraud, sexual exploitation and abuse, and refugee status determination or resettlement fraud among the top categories. Whilst the data provide valuable insight, they may not accurately reflect underlying trends.

Figure I

Development of registered misconduct complaints and opened investigations



30. The greatest number of complaints of misconduct were related to: (i) fraud with financial implications³ (363 or 18 per cent); (ii) sexual exploitation and abuse (326 or 16 per cent); (iii) workplace-related complaints (322 or 16 per cent); and (iv) refugee status determination and resettlement fraud (205 or 10 per cent). These categories remain at a similar level from the two previous reporting periods. Some 1,019 or 51 per cent of complaints of misconduct implicated UNHCR personnel, a figure comparable to the previous reporting period. From the total number of complaints, 490 or 24 per cent implicated implementing partner personnel. One hundred thirty-nine or seven per cent implicated

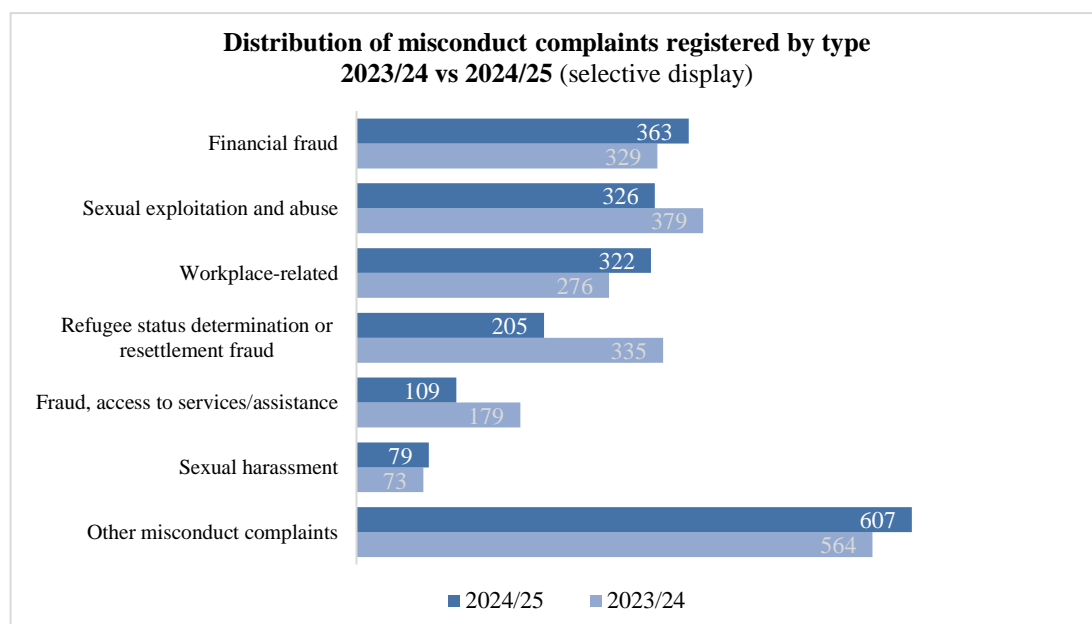
³ Fraud with financial implications includes fraud concerning entitlements/benefits and the United Nations Medical Insurance Plan.

government officials. Thirty-nine or two per cent implicated forcibly displaced and stateless persons.

31. Geographically, the three Africa regions accounted for 804 complaints (or 40 per cent), followed by the Middle East and North Africa region with 535 complaints (or 27 per cent), bringing the combined total for these regions to 67 per cent of all complaints. Out of 804 total complaints within Africa, 569 complaints were registered in the East and Horn of Africa and the Great Lakes region, 134 in West and Central Africa, and 101 in southern Africa - a similar distribution compared to recent years.

Figure II

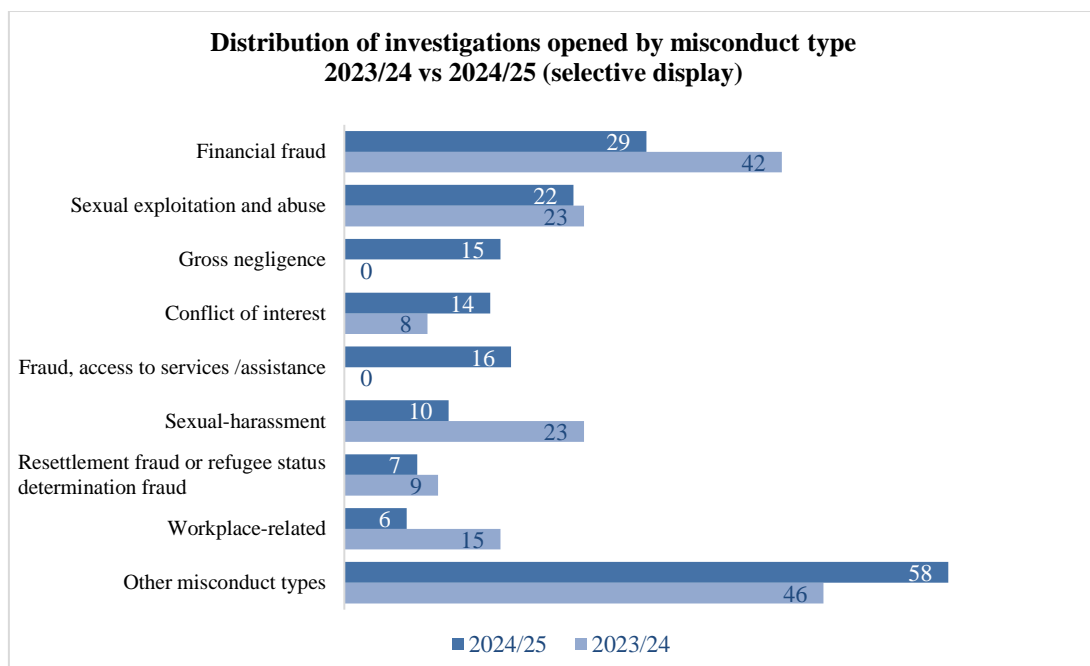
Distribution of registered misconduct complaints 2024/2025 compared to 2023/2024 (selected display referring to the most frequent misconduct categories)



32. A total of 177 investigations were opened, representing a 15 per cent increase compared to 154 during the previous reporting period. The main categories of investigations opened related to: (i) fraud with financial implications (29 and 24 respectively including Medical Insurance Plan fraud, totalling 53); (ii) sexual exploitation and abuse (22); (iii) gross negligence (15) and (iv) conflict of interest/outside activities (14). Additionally, the Inspector General's Office opened six investigations related to workplace-related complaints.

Figure III

Distribution of opened investigations 2024/2025 compared to 2023/2024
(selected display referring to the most frequent misconduct categories)



33. A total of 188 investigations were finalized, compared to 164 during the previous reporting period. Ninety-nine of the 188 (53 per cent) investigations were substantiated, 45 investigations could not be substantiated (24 per cent), 35 investigations had to be closed before the investigation could be completed (16 of which were due to victim/witness security concerns), and the remaining 9 cases were unfounded.

34. Of the 188 investigations finalized, 175 implicated UNHCR personnel – 93 of which were substantiated and referred to the Division of Human Resources for disciplinary action.

35. A total of 42 disciplinary measures were imposed on 36 UNHCR staff members, with 21 (60 per cent) being dismissed or separated from service. The contract of one affiliate workforce was terminated and one affiliate colleague was imposed a disciplinary (non-separation) measure, and a further 23 individuals left UNHCR before the completion of the review of the investigation report or disciplinary processes.

36. During the reporting period, the case of 6 staff members were referred, through the Legal Affairs Service, to the United Nations Office of Legal Affairs with a view to sharing with respective national authorities for criminal accountability.

37. In relation to the United Nations system-wide ClearCheck database – used to prevent the hiring and re-hiring of individuals whose working relationship with a United Nations entity ended due to a finding of sexual harassment or sexual exploitation and abuse, including those who separated before the conclusion of an investigation or disciplinary process – the Office processed 39 verification requests, resulting in one confirmed match. Additionally, one former affiliate was added to ClearCheck for sexual exploitation and abuse (case pending at the time of reporting), and another was added for sexual exploitation and abuse with a final determination. Six former staff members were recorded for sexual harassment with final determinations, and one was recorded for sexual harassment (case pending at the time of reporting).

38. The Investigation Service strived to address its workload in a timely manner, despite resource limitations, with 80 per cent of complaints relating to misconduct (excluding sexual exploitation and abuse and sexual harassment) being assessed within eight weeks, and 79 per cent of the assessments of complaints relating to sexual exploitation and abuse and sexual harassment finalized within four weeks. Some 56 per cent of all investigations (excluding sexual exploitation and abuse and sexual harassment) were finalized within six months, and

one third of sexual exploitation and abuse and sexual harassment investigations (12 out of 36) were finalized within four months, the enhanced target time for sexual misconduct.

39. Of all complaints assessed in the reporting period, 991 out of 2,130 (or 46 per cent) were closed after the initial intake follow-up; 188 complaints or 9 per cent led to the opening of investigations; and 779 or 36 per cent were referred to the relevant entities. These referrals were predominantly within UNHCR (596 or 76 per cent); to implementing partners for potential investigative follow-up (143 or 18 per cent); and to other entities, including the Office of Internal Oversight Services Investigations Division, for cases where there was an actual or perceived conflict of interest; as well as to investigative bodies of other United Nations entities. In addition, implementing partners reported 172 cases of alleged misconduct and initiated their own investigations, in line with the requirements of existing partnership agreements.

B. Response to sexual exploitation and abuse, and sexual harassment

1. Trends and data

40. During the reporting period, the Inspector General's Office received 217 reportable complaints related to sexual exploitation and abuse with identified or identifiable victims, compared to 222 complaints received during the previous year.

41. There were 57 complaints implicating UNHCR personnel, of which 23 cases were closed at the complaint level and 11 were pending assessment. A total of 23 investigations were opened, of these, 10 remained under investigation, while 3 were substantiated and 10 were closed, either because the allegations were unsubstantiated (3), for security concerns (3) or for other reasons (4).

42. There were 160 complaints implicating implementing partner personnel, of which 53 were closed at the complaint level and 20 were pending assessment. The investigative bodies of the concerned partners opened 87 investigations, of which 49 are ongoing. Thirty-eight investigations were finalized, of which 15 were unsubstantiated and 23 were substantiated. Of the 23 substantiated cases, all subjects but one were dismissed by the partner concerned.

43. The number of complaints of sexual harassment increased during the reporting period, rising to 70 from 59 in the previous reporting period. Some 47 complaints implicated UNHCR personnel, of which 29 victims decided not to pursue a formal process, in 3 instances the contract of the subject was not renewed and 6 cases are still under preliminary assessment. A further 21 complaints implicated implementing partner personnel and 2 implicated contractors. The Inspector General's Office opened eight investigations against UNHCR personnel (four still ongoing, and four were substantiated). The Inspector General's Office also opened one investigation against an implementing partner staff member. This complaint was closed because the victim withdrew her consent.

2. Operationalizing the new policy on addressing sexual misconduct

44. The Inspector General's Office maintained close collaboration with the Office of the Principal Adviser on the Protection from Sexual Exploitation and Abuse and Sexual Harassment in support of delivery and implementation of the policy on addressing sexual misconduct⁴. The leadership of the Office and investigators participated in several internal events, briefing the network of focal points on protection from sexual exploitation and abuse, as well as providing two training for implementing partners and field operations in 2024. Overall, 460 colleagues received dedicated investigations training in 2024 on the prevention of sexual abuse and exploitation. Additionally, the Inspector General and the Office of the Principal Adviser undertook a field mission to the Americas in January 2025. This work complements the mandatory staff and workshop-based training organized by the Principal Adviser's Office.

⁴ The policy on addressing sexual misconduct is available from the UNHCR website (www.unhcr.org).

C. Commitment to preventing misconduct

1. Management implication reports

45. During the reporting period, 44 management implication reports were issued to relevant UNHCR management. These are short memoranda that draw learning from investigations work to improve processes and systems. The reports covered a range of subjects, including procurement, abuse of diplomatic privileges and immunities, fuel and vehicle management, partner management, fraud, harassment, abuse of authority, discrimination and security matters.

2. Outreach, engagement and capacity-building

46. The Inspector General maintained consistent dialogue with executive management across headquarters, bureaux and operations to support effective implementation of responses to address and prevent misconduct. The Office's quarterly reports to senior management provided insight into integrity data and trends. In parallel, the Inspector General's Office delivered more than 20 presentations to a wide range of stakeholders, including Member States, personnel and partner staff, as part of its proactive approach to transparency and engagement.

47. The Office also continued to deliver proactive fraud investigations work informed by prior risk assessments, working with the United Nations system, Member States and international organizations to address 'double dipping', whereby partners claim the same expenses from multiple funding partners. Since the start of this initiative in 2024, the Inspector General's Office opened 22 investigations and finalized 17. Of these, 10 confirmed double dipping, with potential losses identified.

VI. Conclusion

48. The Inspector General's Office notes that UNHCR faced significant uncertainty and change in the reporting period, wrought by funding reductions and necessary consequential organizational restructuring. Efforts in the reporting period reflect, therefore, the sustained commitment by the Inspector General's Office to ensure that the independent oversight system for UNHCR remains effective and credible, even in the context of resource reductions and rapid change.

49. In addition, the Inspector General Office's work pivoted toward more timely, responsive and fast-paced assurance and investigations work, aligning with the pace and nature of the changes required to address volatility faced by UNHCR.
