



**UNHCR**  
The UN Refugee Agency

| Ethics Office



**2025**

**Annual Report**

# Contents

2025 in Numbers

Executive Summary

Introduction

Management and Resources

Activities of the Ethics Office in 2024

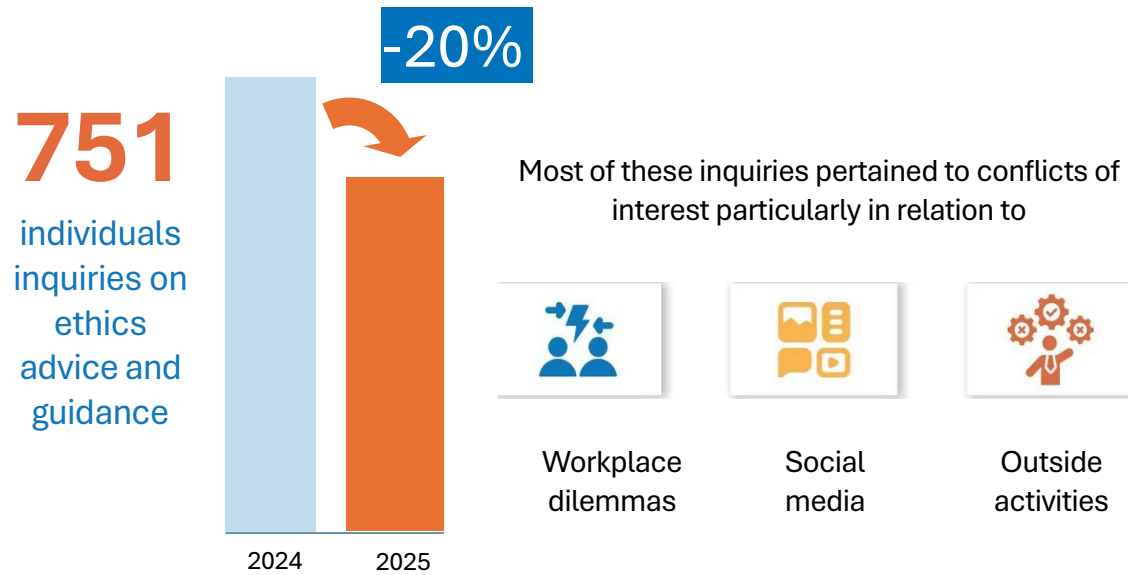
- A. Protection Against Retaliation
- B. Ethics Advice and Guidance
- C. Support Desk for Workplace Concerns
- D. Training, Outreach and Awareness Raising
- E. Standard Setting and Policy Advocacy
- F. United Nations Financial Disclosure Programme
- G. United Nations Coherence

Looking Ahead

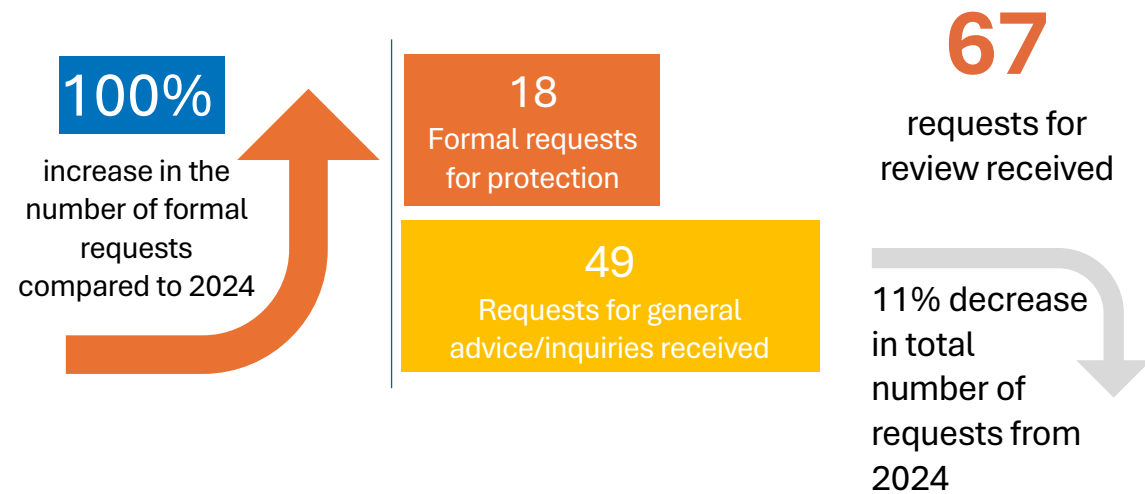
Abbreviations

# 2025 in Numbers

## Ethics Advice and Guidance



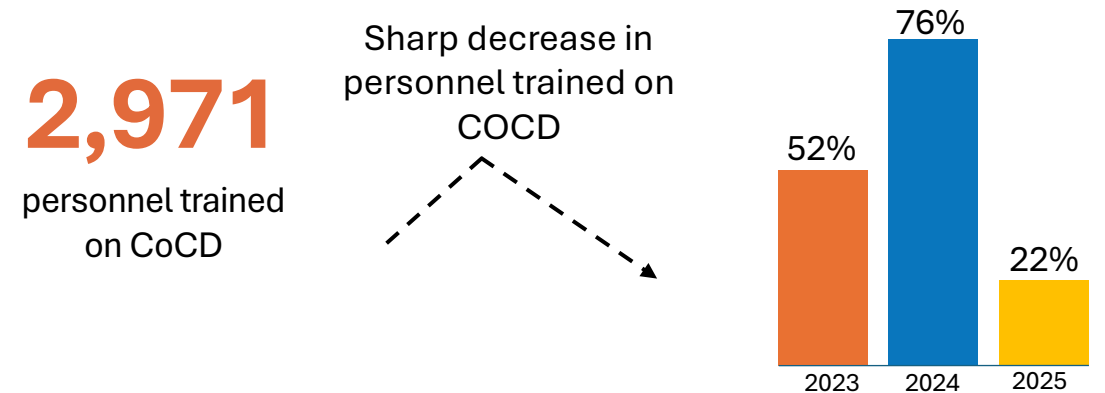
## Protection Against Retaliation



## Support Desk for Workplace Concerns



## Training, Outreach and Awareness



## United Nations Financial Disclosure Programme



## Executive Summary

The year 2025 presented an exceptionally challenging operating environment for the United Nations High Commissioner for Refugees (UNHCR), the UN Refugee Agency, marked by significant budgetary reductions, structural adjustments, and workforce reductions across headquarters and country operations. The Ethics Office was not insulated from these developments. It experienced the same uncertainty, disruption, and institutional strain affecting UNHCR, while simultaneously being called upon to support staff navigating ethical dilemmas, concerns about retaliation, and workplace tensions arising directly from these pressures.

The Ethics Office continued to advance its mandate by promoting and upholding a culture of integrity and ethical conduct throughout the organization.

From a substantive ethics perspective, 2025 was a particularly demanding and instructive year. Organizational restructuring and funding-related decisions generated a high volume of ethics-related queries and protection against retaliation matters. These dynamics presented challenges both internally – given reduced capacity within the Ethics Office – and externally, as staff sought guidance, reassurance, and protection in an environment marked by instability and heightened anxiety.

Despite constraints, the Ethics Office remained focused on delivering the core elements of its mandate. The year required difficult prioritization choices, reinforced the importance of ethical leadership and trust, and highlighted areas where UNHCR must continue to strengthen its ethics infrastructure. Financial constraints, however, had some impact on the scale and pace of training and outreach activities, as well as on the Office's ability to advance updates to key ethics-related policies.

Despite operating with significantly reduced staffing and resources, the Ethics Office handled a substantial volume of **requests for ethics advice and guidance**. During the reporting period, the Office received 751 ethics advice requests from members of the UNHCR workforce across all regions and employment categories. The majority of requests related to conflict-of-interest matters, including outside activities, secondary employment, speaking engagements, and voluntary engagements. Requests for guidance on workplace issues,

employment-related processes, and interpretation of UNHCR rules and policies also featured prominently. The Office also coordinated the **Support Desk for Workplace Concerns**, a multi-entity referral mechanism available to all members of the UNHCR workforce. The Support Desk provides guidance to the members of the workforce, facilitates appropriate referrals to relevant services, and supports consistent follow-up, thereby contributing to a more accessible and responsive system for addressing workplace concerns. In 2025, 164 requests were addressed through this triage mechanism.

**Protection against Retaliation (PaR)** remained a central focus of the Office's work. In 2025, the Ethics Office received 67 new PaR-related requests, the majority of which concerned information or advice on the application of the [Administrative Instruction on Protection against Retaliation](#). Of these, 18 met the PaR admissibility criteria and were registered as formal requests, subject to a *prima facie* assessment. The Office also carried-over 7 formal requests from 2024, bringing the total PaR workload to 74 matters during the year. The 18 formal requests registered in 2025 represent a 100 per cent increase compared to 2024 (9), reflecting a rise in both the volume and complexity of retaliation-related concerns, as well as heightened perceptions of vulnerability among members of the UNHCR workforce. A defining trend in these matters was the strong link between retaliation concerns and organizational restructuring processes, including discontinuation of posts, non-renewal of contracts, and reclassification decisions.

In 2025, the Ethics Office continued to invest in training, **outreach, and awareness-raising** efforts to promote a culture of ethics and integrity across UNHCR. These efforts included both joint initiatives with other integrity offices and targeted actions to reinforce ethical leadership, particularly among managers and supervisors, as well as continued co-leadership of the Peer Advisors Network (PAN). At the core of these efforts, the Code of Conduct Dialogue (CoCD) initiative remained the Office's flagship preventive ethics tool, supporting open discussion of ethical challenges across operations. Although the number of CoCD sessions declined compared to 2024 due to operational pressures related to restructuring and competing demands, nearly 3,000 UNHCR workforce members participated in sessions across 55 operations and headquarters entities. Participant feedback remained consistently positive, underscoring the sustained value of these sessions as a preventive ethics tool.

The Ethics Office also supported the implementation of the **United Nations Financial Disclosure Programme (UNFDP)** at UNHCR, which is administered by the UN Secretariat



Ethics Office. As outlined later in this report, UNHCR is transitioning toward an in-house online financial disclosure model to enhance efficiency, strengthen effectiveness, and reinforce institutional oversight.

In addition, the Ethics Office contributed to the **development, review, and clarification of internal policies and standards** related to ethics and conduct, helping to ensure that UNHCR’s regulatory framework remains aligned with United Nations system-wide requirements and responsive to emerging organizational risks. Throughout the year, the Ethics Office maintained active engagement with peer ethics entities in the United Nations and other multinational organizations, contributing to system-wide discussions on emerging ethics issues and **promoting greater coherence** and the sharing of best practices across the broader ethics network.

Looking ahead, as UNHCR navigates a period of significant organizational strain, the Ethics Office will prioritize reinforcing trust and accountability across UNHCR by strengthening protection against retaliation frameworks, deepening leadership ownership of ethical culture, and enhancing early, accessible ethics support for all members of the UNHCR workforce. While UNHCR is still absorbing the impacts of significant downsizing and financial insecurity, the Office will place particular emphasis on supporting managers and senior leadership in navigating complex decisions, rebuilding confidence, and fostering a culture of transparency and integrity.

The Office will also seek to consolidate its advisory and preventive functions, ensuring that ethics considerations are embedded more consistently in decision-making processes. Targeted investment in capacity-building, together with the development of digital guidance tools and knowledge-sharing platforms, will support a more agile, responsive, and accessible ethics function, positioned to meet evolving organizational risks and needs.

## Introduction

This annual report presents the activities of the UNHCR Ethics Office in 2025 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 Secretary General’s Bulletin on “the United Nations system-wide application of ethics: separately administered organs and programmes” (ST/SGB/2007/11), which requires the Ethics Office to report annually to the Executive Head. 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 UN Secretariat and the separately administered funds and programmes.

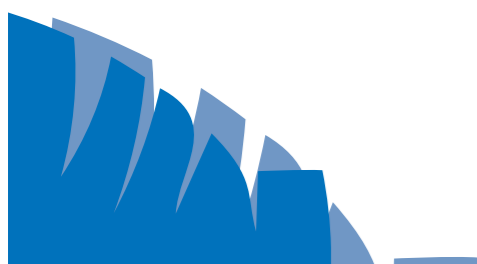
Since its establishment on 6 June 2008, the UNHCR Ethics Office has served as an independent entity dedicated to promoting ethical behaviour, integrity, and accountability across UNHCR operations worldwide. Guided by the principles outlined in Article 101, paragraph 3 of the UN Charter, the UN Staff Regulations and Rules, the Ethics Office ToR, and the UNHCR Code of Conduct Principles, the Office ensures that ethical values and standards are understood and upheld by all members of the UNHCR workforce (including staff members, affiliated workforce, interns, and staff members of other organizations on secondment to UNHCR or on an inter-organizational exchange with UNHCR).

In 2025, UNHCR operated in 133 countries, with a workforce of 14,201 persons<sup>1</sup>, representing 153 nationalities. The Ethics Office’s efforts in fostering an ethical workplace culture have been integral in strengthening the awareness of members of the workforce of ethical obligations and behaviour, as well as ensuring a safe, inclusive and respectful work environment for all. 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 members of the UNHCR workforce and management;
- Administering the Protection against Retaliation (PaR) framework;
- Undertaking and supporting training, outreach and awareness raising, including through overseeing the Code of Conduct Dialogue (CoCD) Programme;
- Supporting ethics standard-setting and policy advocacy within UNHCR;

<sup>1</sup> As of 31 December 2025. The Organization staff count as of December 2024 was 19,792.



- Managing the United Nations Financial Disclosure Programme (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 2025, the Ethics Office underwent a significant restructuring. At the beginning of the year, the Office comprised one D1 (Director), one P5, one P4, one P3 and one G6 position. During the year, one P5, one P4 and the G6 position were abolished, and the Director position was downgraded from D1 to the P5 level, resulting in a substantially reduced senior staffing structure. Following these changes, core funding was aligned to support a P5 Head and only one additional professional-level position (at the P3 or P4 level).

In response to this revised resourcing framework, the Ethics Office sought to optimize the use of available resources. Recognizing the operational limitations of a structure comprising only a P5 Head and one additional professional-level staff member, the Office submitted a proposal to senior management to reconfigure existing resources by establishing two P3-level positions in addition to the P5 Head. This approach was intended to enhance capacity, continuity and resilience, including during periods of leave or peak workload, while maintaining cost-effectiveness.

In parallel, the Office successfully advocated for the retention of a G6 Ethics Associate position, which had initially been discontinued, on the basis of its critical role in supporting core functions. This includes, in particular, the financial disclosure programme, where ongoing reforms introduced by the Office are expected to generate significant efficiencies and cost savings for the organization (estimated at over USD 500,000 annually).

As a result, the Office's staffing structure was stabilized at one P5 Head, two P3-level positions and one G6 Ethics Associate, providing a more sustainable operational footing within existing resource constraints.

While the reclassification of the Director's post was administrative in nature, resulting in no immediate cost savings for the organization, it risked creating a perception that certain independent and impartial functions – including both the Ethics Office and the Ombudsman and Mediator's Office, which underwent similar adjustments – are of reduced institutional priority, with potential long-term implications for staff confidence and organizational culture.

Beyond perception, the overall changes in the Office structure have had practical implications for the Office's ability to absorb increased demand, maintain adequate segregation of functions, and sustain institutional knowledge in a context of growing complexity and sensitivity of ethics-related matters. These constraints arise at a time of significant organizational transformation, when risk exposure – including in areas such as conflicts of interest, misconduct, and accountability – may be heightened, thereby increasing the importance of robust and well-resourced ethics oversight. The reduction in senior-level capacity has also constrained the handling of particularly complex or high-risk cases and limited the Office's ability to engage at an appropriately senior level across the organization, including its capacity to consistently provide timely input on complex or sensitive matters at the most senior levels.

At the same time, the shift in the overall grade structure – from P4 and P5 to predominantly P3-level positions – has resulted in a more junior staffing profile within the Office, heightening reliance on supervision, requiring additional development investment, and reducing flexibility during periods of peak workload or staff absences.

These considerations underscore the importance of periodically reassessing the resourcing model of independent ethics functions, particularly in periods of organizational change, to ensure their continued effectiveness, independence and credibility.

Recruitment for the two P3 positions is ongoing, with onboarding anticipated in the first half of 2026. Until such capacity is in place, the Office has continued to operate under constrained staffing conditions, with the support of temporary personnel. In this context, throughout 2025,



the Ethics Office prioritized the delivery of its mandate, focusing on the most essential components – notably ethics advice, protection against retaliation, and system-wide coordination functions, while deferring or limiting engagement in other areas, as necessary.

*Evolution of Ethics Office Fixed-Term Staffing Structure 2024-2025*

Year	Structure
2024	D1, P5, P4, P3, G6
2025	P5 (Head), 2 P3, G6

### Activities of the Ethics Office in 2025

The Ethics Office plays a central role in promoting and supporting ethical conduct within UNHCR.

In carrying out its mandate, the Office not only serves as a confidential and independent resource for members of UNHCR’s workforce seeking guidance on ethical dilemmas, conflicts of interest, and questions related to UNHCR’s standards of conduct, but also acts as a trusted advisor to managers and senior leadership on navigating complex ethical challenges and fostering an organizational culture grounded in integrity and accountability.

The Office also works closely with other internal entities, including the Office of the Ombudsman and Mediator (OOM), the Division of People Management (DPM), the Legal Affairs Service (LAS), the Inspector General’s Office (IGO), the Victim Care Officer and the Psychosocial and Wellbeing Section (PSW), to ensure that concerns raised by members of the UNHCR workforce are directed to the appropriate mechanisms, while contributing to a coherent and system-wide approach to addressing ethical and workplace issues.

The following sections provide an overview of the Ethics Office’s activities in 2025, organized around the principal pillars of its mandate.



### A. Protection Against Retaliation

Protection against retaliation remains a central pillar of UNHCR’s efforts to foster a safe and accountable working environment. An effective PaR framework is fundamental to sustaining and strengthening a Speak Up culture, enabling all members of the workforce to raise concerns, seek advice, and report workplace issues without fear of reprisal. The Ethics Office plays a key role in upholding the organization’s commitment to protecting workforce members who report misconduct in good faith, participate in authorized audits, investigations, evaluations, inquiries or reviews, or engage with the OOM.

The August 2022 [Administrative Instruction on Protection against Retaliation \(UNHCR/AI/2018/10/Rev.1\)](#) sets out the framework for safeguarding members of the UNHCR workforce from retaliation and defines the applicable procedures.

In line with this framework, the Ethics Office receives both advisory and formal requests for protection against retaliation. Formal requests are initially screened by the Ethics Office, and those meeting the criteria for preliminary assessment are referred to the IGO for fact-finding, after which the Ethics Office determines whether a *prima facie* case of retaliation is established.

Under the UNHCR legal framework, a *prima facie* case is established where it is more likely than not that the alleged detrimental action was taken in retaliation for a protected activity. Where no *prima facie* case is found, the complainant may request further review by the Ethics Panel of the United Nations (EPUN). Where a *prima facie* case is established, the matter is referred to the IGO for full investigation. Upon completion of the investigation, the Ethics Office issues a final determination. If retaliation is substantiated, the Office recommends appropriate corrective measures to remedy the harm and, to the extent possible, restore the complainant to the situation that existed prior to the retaliation. Throughout the process, the Ethics Office may recommend interim protective measures to mitigate the risk of retaliation or further harm to the complainant, as warranted.

#### *Number of Queries and Requests Received*

In 2025, the Ethics Office received 67 requests relating to retaliation, and carried over 7 formal requests (meeting the PaR admissibility criteria) from 2024, bringing the total PaR workload to 74 matters during the year.



Of the 67 requests received in 2025, the majority were inquiries seeking information and advice, while 18 met the PaR admissibility criteria and proceeded to formal review. This represents a 100 per cent increase compared to 2024 (9 ), indicating a higher rate of escalation beyond the advisory stage and accompanied by increased complexity in retaliation-related concerns. It also marks the highest number of formal PaR requests recorded by the Ethics Office in the last five years.

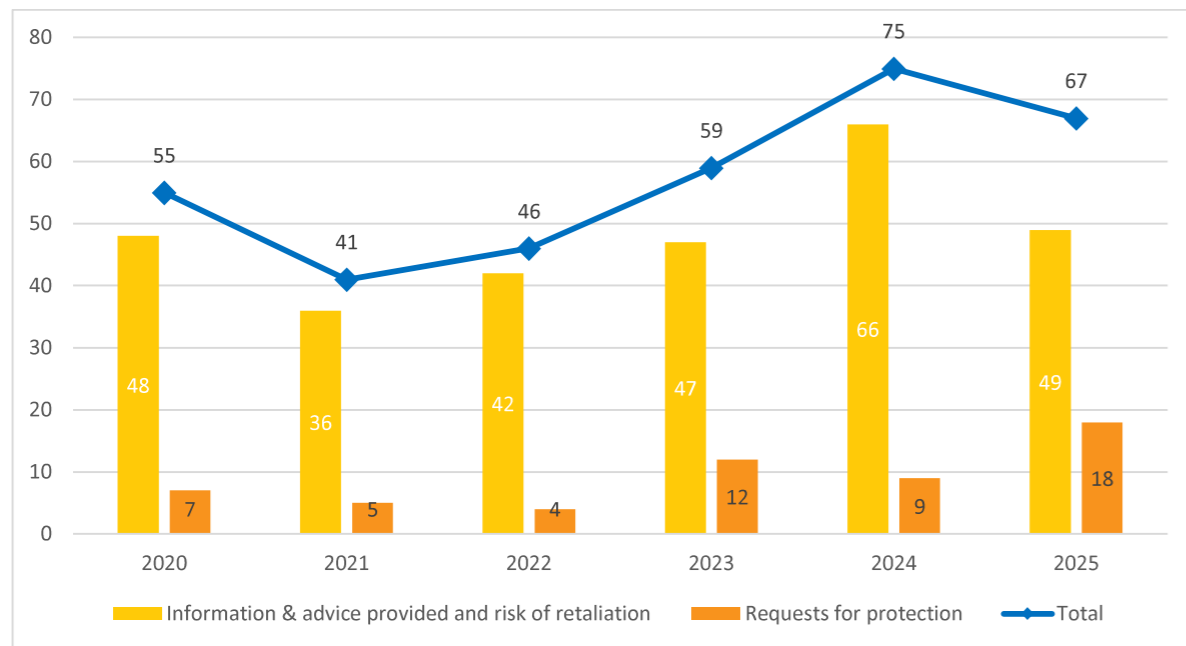


Figure 1. Six-year overview

While the number of new requests (67) decreased compared to 2024 (75 requests), the overall workload remained substantial, driven in part by the higher number of matters requiring formal review.

*Profile of Complaints and Complainants*

As in 2024, the majority of PaR requests related to underlying concerns involving managerial issues, abuse of authority, and human resources-related matters. A defining trend in 2025 was the link between retaliation concerns and organizational restructuring processes. A significant proportion of formal requests were associated with employment-related

decisions, including discontinuation of positions (35 per cent), non-renewal of contracts (12 per cent), and reclassification decisions (12 per cent).

In terms of complainant profiles, data indicates that complainants were predominantly female, with the highest representation observed at mid-level grades, particularly P3 and P4, as well as within general service categories (notably G5 – G6). Male complainants were fewer in number and more evenly distributed across grades, with no clear concentration at a specific level.

With respect to subjects (i.e. individuals against whom allegations of retaliation have been raised), data shows a predominance of male individuals, particularly at more senior and supervisory levels, including P4 – P5, NOB, and D-level positions. Female subjects were comparatively fewer and tended to be distributed across a narrower range of grades. This distribution may reflect, inter alia, the gender distribution at senior and supervisory levels within the organization, as well as the nature of reporting relationships, where individuals in supervisory roles are more likely to be named in such matters. These observations should therefore be interpreted with caution and do not, in themselves, indicate a higher incidence of misconduct. Further contextual analysis, including in relation to workforce demographics, may nevertheless be useful in understanding reporting patterns.

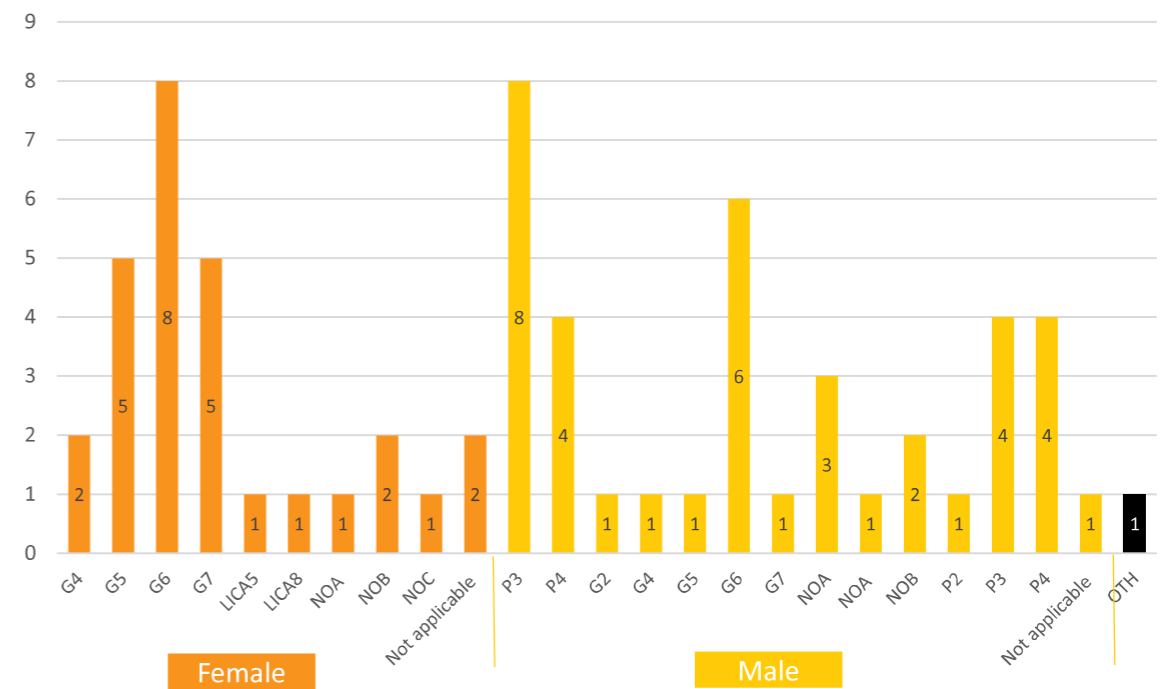


Figure 2. Complainants by gender and grade



Consistent with observations in 2024, many of the alleged detrimental actions reported in formal requests in 2025 involved human resources measures, indicating that members of the UNHCR workforce continue to perceive a connection between employment decisions and potential retaliatory conduct during periods of organizational change.

#### *Outcome of Advisory Requests Received in 2025*

In the course of 2025, the requests handled by the Ethics Office reflected a range of incident types. The majority related to grievances with managers (30 requests), followed by abuse of authority (14 requests), human resources issues (9 requests), and grievances with colleagues (5 requests). Other reported concerns included sexual harassment (3 requests), discrimination (2 requests), as well as individual requests involving conflict of interest (1 case), harassment (1 case), living and working conditions (1 case), and sexual harassment (1 case).

In terms of outcomes and based on the primary closure reason recorded for each request, the Ethics Office closed requests primarily through the provision of information and advice (25) and determinations that the matters did not fall within the scope of protection against retaliation (15). Additional requests were closed following abandonment (4) or where no further action was taken by the complainant (2). Individual requests were also closed following the separation of the complainant (1) and referral to the Ombudsperson (1). The one remaining request was still ongoing at the end of December 2025.

#### *Outcome of Formal Requests Received in 2025*

Of the 18 formal requests reviewed by the Ethics Office, all were referred to the IGO for fact-finding. Of these, 15 were closed with a determination of no prima facie retaliation, and three remain ongoing.

#### *Formal Requests Carried Over from 2024*

All seven formal requests carried over from 2024 had been referred to the IGO for fact-finding. Of these, five were closed following determinations by the Ethics Office that a prima facie case of retaliation had not been established. The other two were assessed as meeting the prima facie threshold in 2025 and were referred to the IGO for full investigation. One was closed following the separation of both the complainant and the subject, with the

complainant's agreement. The second case was referred to an external investigative body within the United Nations system and concluded with a finding of no retaliation.

#### *Update on Substantiated Retaliation Case (2024)*

In addition, in 2025, the Office followed up on a retaliation case substantiated in 2024 involving a senior staff member (D1 level). In that case, the Ethics Office had recommended corrective measures to address the harm suffered by the affected individual, which were subsequently implemented by management in 2025. The Office further notes that disciplinary action was taken in relation to the confirmed retaliation, as reflected in the High Commissioner's annual disciplinary report. This case illustrates the importance of timely follow-up and reinforces the role of the protection against retaliation framework in ensuring accountability and redress.

#### *Referrals for Investigation and Procedural Considerations*

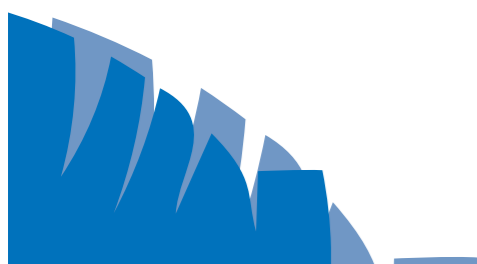
As noted above, in 2025, two formal requests assessed as meeting the threshold of a *prima facie* case of retaliation were referred for full investigation. In both instances, a formal investigation was not undertaken by the UNHCR investigative function. The Ethics Office raised these matters with relevant oversight bodies, with a view to clarifying procedural expectations and supporting the effective functioning of the protection against retaliation framework. These matters remain unresolved and will be a priority for follow-up in 2026.

These matters brought into focus the importance of clear alignment on roles, responsibilities, and procedural expectations between the Ethics Office and investigative functions, particularly with regard to the handling of formal PaR requests following a *prima facie* determination.

These developments highlight a need for strengthened institutional clarity and consistency to ensure that matters meeting the established threshold are systematically and timely addressed, in line with applicable policy frameworks and system-wide practice.

#### *Concluding Observations*

Overall, the Ethics Office continued to address cases through a structured and multi-stage process, ensuring that allegations of retaliation were assessed in a timely manner and, where appropriate, referred for investigation or corrective action. The data reflects not only



sustained demand for advisory support, but also a marked increase in the proportion of matters progressing to formal review, indicating a higher rate of escalation beyond the advisory stage.

This trend suggests that concerns brought forward in 2025 were, in a greater number of instances, of a nature requiring formal assessment, pointing to increased complexity and sensitivity in retaliation-related issues.

At the same time, reduced opportunities for direct engagement with personnel during the reporting period – due to organizational changes and operational constraints – may have limited awareness of available advisory services and early-stage consultation mechanisms, potentially contributing to the escalation of matters to formal review.

In parallel, the handling of certain matters referred for investigation has highlighted the importance of consistent application of procedural frameworks and clear alignment between relevant functions to ensure that cases meeting established thresholds are effectively addressed.

Taken together, these trends underscore the importance of strengthening early engagement, communication, and outreach to ensure that personnel are aware of available ethics support and are able to seek advice at an early stage, before concerns escalate to formal review.

## B. Ethics Advice and Guidance

A core function of the Ethics Office is to support members of the UNHCR workforce, including managers at all levels, in navigating complex ethical issues and decision-making. It does so by providing confidential advice and guidance to help staff proactively identify and manage actual or potential conflicts of interest, while upholding the values and principles of UNHCR. This includes guidance on outside activities, financial or personal interests, and public engagements, as well as on the application of UNHCR’s ethical framework, policies, and standards of conduct. Where appropriate, the Office facilitates referrals to relevant functions to ensure access to specialized support.

Through this advisory role, the Ethics Office promotes ethical decision-making, supports risk mitigation, and contributes to the prevention of misconduct and the protection of UNHCR’s reputation.

Compared with 2024, the number of advisory requests decreased by approximately 16.6%, from 901 to 751 in 2025. This decline should be interpreted in the context of significant contraction in the overall size of the organization during the reporting period, and reduced response capacity within the Ethics Office. UNHCR’s workforce decreased from 19,792 personnel in 2024 to 14,201 by the end of 2025 – an approximate 28% reduction – which likely contributed to the lower number of ethics-related queries. At the same time, the 2025 caseload remains elevated compared to previous years – notably 437 requests in 2022 and 551 in 2023 – indicating increasing and sustained demand for ethics guidance and support. Even with this decrease, the volume of requests handled remained substantial, given the Office’s limited staffing.

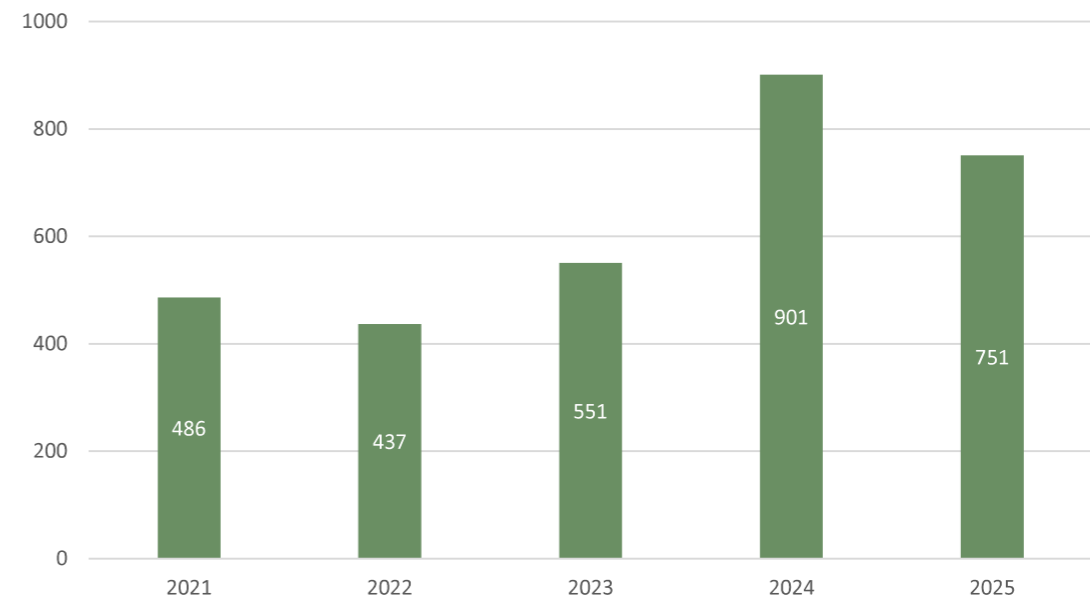


Figure 3. Number of queries received the past five years

Requests for ethics advice reflected both routine ethical decision-making and concerns arising from organizational change. Notably, a significant proportion of requests related to employment uncertainty, including discontinuation of posts, non-selection, reclassification, and separation processes.



From a thematic perspective, the largest proportion of requests related to outside activities, followed by human resources-related matters, the acceptance or provision of awards, gifts or hospitality, and requests for guidance on the ethical application of policies and regulations (issues of fairness, conflicted decision-making, transparency, discrimination, and related concerns). A smaller number of matters involved allegations of misconduct, wellbeing-related concerns, and issues linked to interpersonal dynamics.

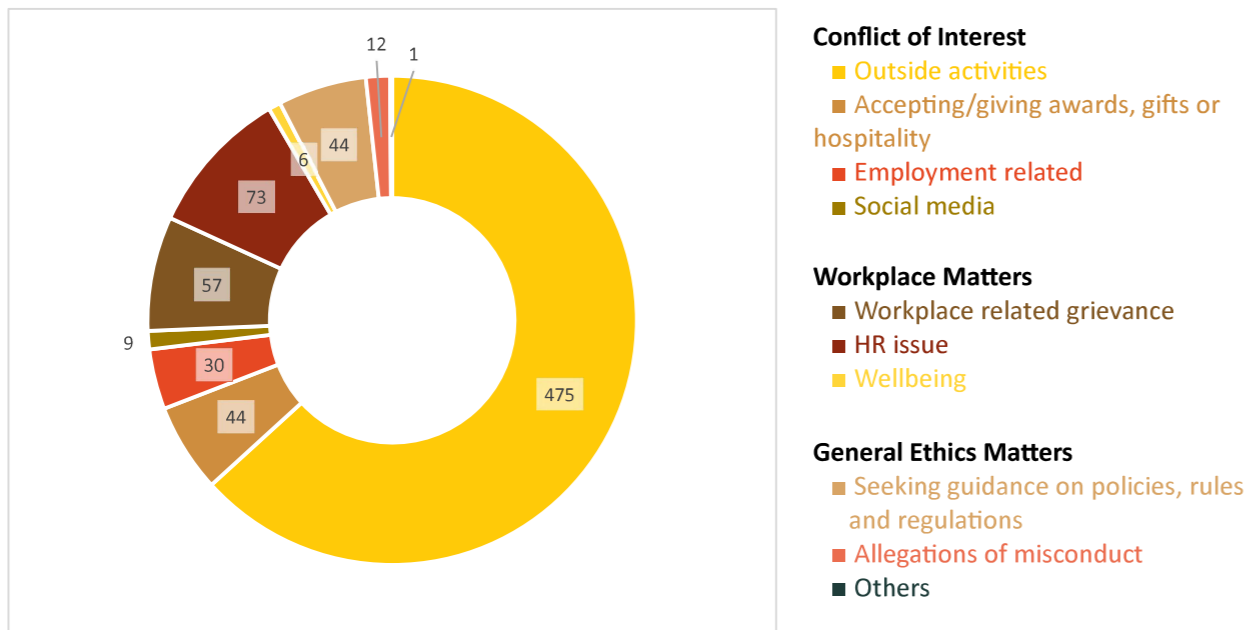


Figure 4. Number of queries by category

In situations where matters raised by members of the UNHCR workforce did not fall within the mandate of the Ethics Office, or where another entity was better positioned to provide support or resolution, the Office provided guidance and facilitated referrals to the appropriate entity. The most frequent referrals were made to the OOM for workplace conflict resolution, DPM for administrative or employment-related questions, the IGO for allegations of misconduct, and PWS for wellbeing-related concerns. In many instances, the Ethics Office remained available to provide follow-up ethics guidance to members of the workforce navigating these processes.

Geographical Distribution of Queries

Requests originated from all regions, with the highest number reported from the Middle East and North Africa, followed by Europe (including headquarters), the Americas, and the Asia and Pacific region. This geographic spread reflects the global footprint of UNHCR presence and the relevance of ethics advice across diverse operational contexts.

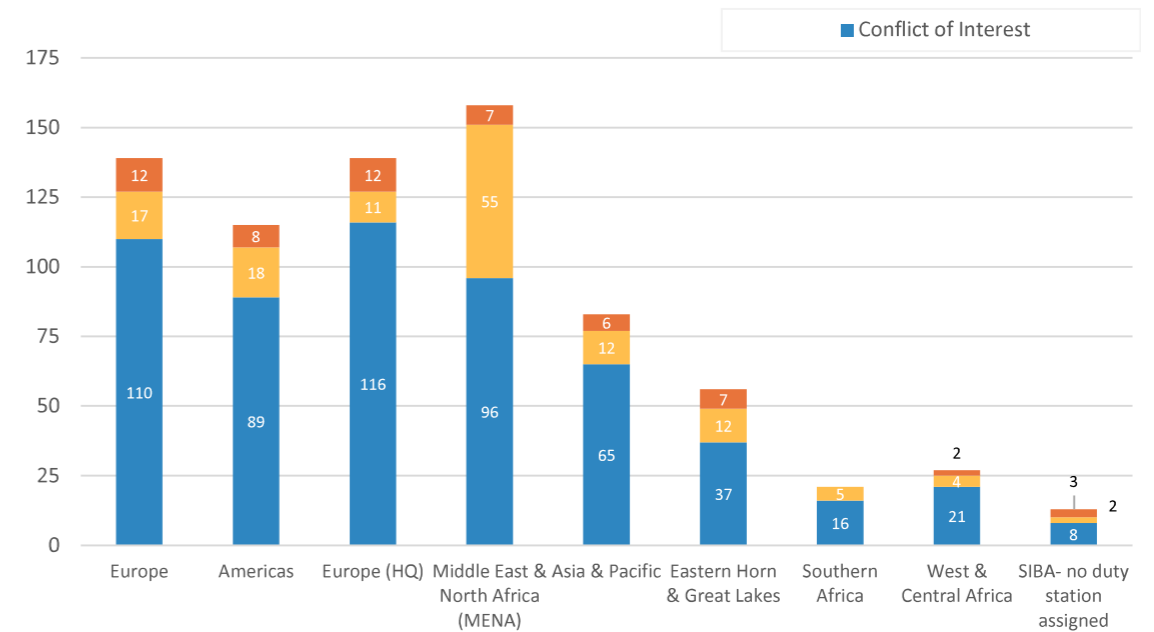


Figure 5. Query type by region



Figure 6. Number of queries per region

### C. Support Desk for Workplace Concerns

The Support Desk continued to serve as a centralized triage and referral mechanism for members of the UNHCR workforce, particularly in situations where individuals are uncertain about the appropriate point of contact or where issues are complex and may require coordinated action across multiple entities. The Ethics Office acts as the Support Desk Secretariat, managing query intake and coordinating the mechanism with its members: DPM, LAS, PSW, the Victim Care Officer and OOM, with the IGO as an observer.

Support Desk members jointly review requests to determine the appropriate handling entity – whether at the local level or by a designated office – in line with their respective mandates. Requests may be submitted directly through an online form on the Intranet or referred by participating offices where cross-functional input is required.

In 2025, the Support Desk received 164 requests. Most requests were referred by the IGO (104, or 63 per cent), followed by submissions through the Support Desk online portal (51, or 31 per cent), with the remaining requests referred via the Speak Up Helpline and other entities.

A significant proportion of requests were handled by the OOM (35 per cent) and the Ethics Office (34 per cent), followed by DPM (17 per cent) and other functions, with the majority of concerns relating to workplace issues – many of which also raised ethical considerations – including human resources matters, workplace grievances, harassment, and abuse of authority. The Support Desk thus serves as an important mechanism for strengthening institutional coordination, reducing fragmentation across functions, and enabling members of UNHCR’s workforce to access appropriate channels in a streamlined manner. Through its role in this mechanism, the Ethics Office contributes expertise on ethical standards, conflicts of interest, and protection against retaliation considerations, helping to inform the appropriate handling of concerns and promote a consistent, system-wide approach.

### D. Training, Outreach, and Awareness Raising

In 2025, the Ethics Office continued its training, outreach and awareness-raising efforts to strengthen a culture of ethics and integrity across UNHCR, with a particular focus on

supporting members of the workforce and managers in navigating a period of substantial organizational change and uncertainty.

Following the significant expansion of CoCD sessions in 2024, which was achieved through sustained engagement with operations, updated facilitation materials, and the training of facilitators across regions, the Ethics Office introduced a new annual theme for 2025. Endorsed by the Senior Executive Team and actively supported by senior leadership, the theme “Sawubona” (“I see you”) was launched in early 2025 to emphasize recognition, dignity, and mutual respect among colleagues, particularly in a period of organizational uncertainty. The rollout was accompanied by a global communication and engagement campaign, including a message from the High Commissioner sharing his personal reflections on the theme, as well as the development of comprehensive multilingual materials, and the training by the Ethics Office of nearly 600 facilitators across English, French, and Spanish.

To support implementation, the Ethics Office also established a dedicated CoCD resource platform, providing facilitators with structured guidance, training materials, and practical tools to deliver sessions consistently across operations. This represented a significant institutional investment in strengthening dialogue and ethical culture across operations. However, implementation of CoCD sessions declined in 2025 due to operational pressures associated with restructuring and workforce reductions. A total of 2,971 members of the UNHCR workforce participated in sessions across 55 country operations and headquarters entities, representing a notable decrease compared to 2024 levels (15,050 members of the workforce). While sessions were delivered primarily in person, with some hybrid and online formats, feedback from participants remained consistently positive, with an average satisfaction rating of 4.5 out of 5. This decline is a significant concern that warrants urgent attention, particularly in light of increased workplace pressures and the importance of preventive ethics engagement. Rebuilding participation will be a key priority in 2026, and will require active leadership support at all levels of the organization.

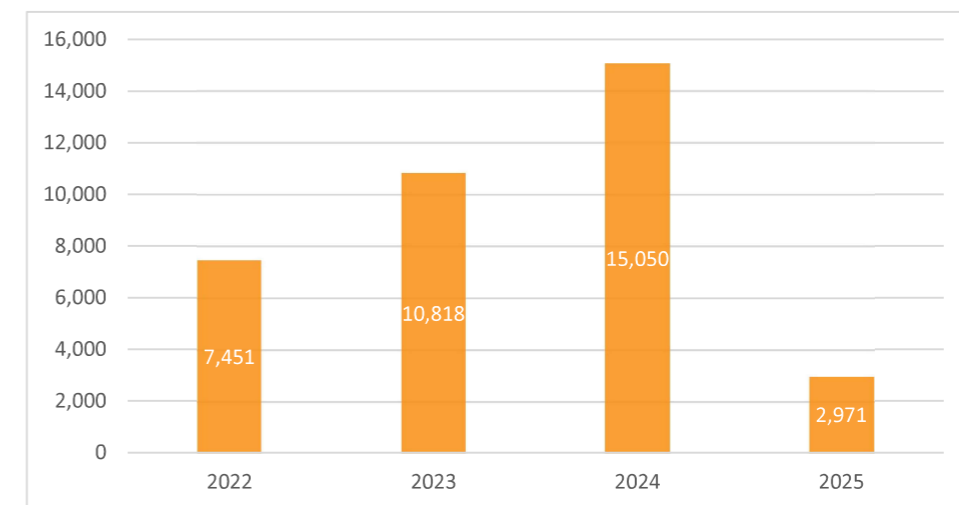
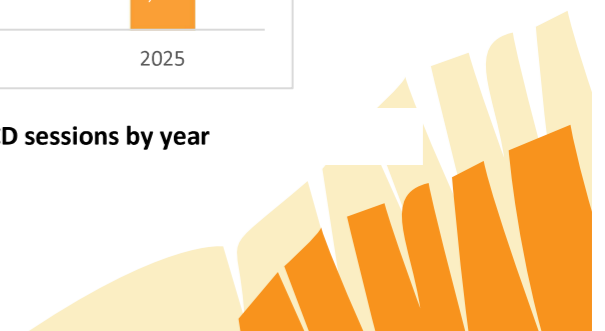


Figure 7. Number of personnel who attended CoCD sessions by year



The Ethics Office did not directly facilitate sessions due to its limited capacity but continued to support operations through guidance, training materials, and facilitator support to ensure quality and consistency. Feedback from operations indicated that, in a context of competing priorities and heightened uncertainty, CoCD sessions were at times deprioritized, notwithstanding strong leadership endorsement and available support.

In parallel, the Ethics Office expanded its targeted outreach to address emerging risks associated with organizational change. This included the development and issuance of a practical guidance note for managers, "[Preventing Retaliation Through Ethical Leadership](#)," providing concrete tools to support transparent, accountable, and fair decision-making during restructuring processes. Complementary resources, including the "[Where to Go for Help](#)" [video](#), were also developed to improve awareness of available reporting and support mechanisms. Both resources were developed with input and contributions from key internal stakeholders ensuring alignment with broader organizational policies and practices.

The Office further reinforced ethical awareness through global communications, including an all-staff message marking World Ethics Day, developed in coordination with other UN ethics offices, and targeted broadcasts to promote key ethics initiatives and values.

The Ethics Office also continued to co-lead the Peer Advisors Network (PAN) in collaboration with OOM and PSW. Despite a challenging operating environment, the network expanded to nearly 500 trained Peer Advisors globally in early 2025, supported through induction programmes and ongoing capacity-building efforts.<sup>2</sup> The PAN remains a critical decentralized resource, providing peer-level support, promoting constructive conflict resolution, and reinforcing ethical values across operations.

Outreach and awareness-raising efforts included joint training sessions and coordinated engagement with internal partners, including OOM, DPM, LAS, IGO and PSW. These initiatives provided more integrated guidance to members of the UNHCR workforce and supported early engagement on ethical issues, accountability, and access to ethics support across the organization.

Overall, outreach and awareness-raising efforts in 2025 were delivered in a context of significant operational pressure and organizational change, which affected participation

<sup>2</sup> As of 31 December 2025, the PAN comprised of 308 peer advisors.

levels despite strong leadership support. These dynamics highlight the importance of sustained engagement, accessible tools, and protected space for dialogue to ensure that ethics initiatives remain embedded and effective, particularly during periods of organizational strain.

## E. Policy Development and Institutional Guidance

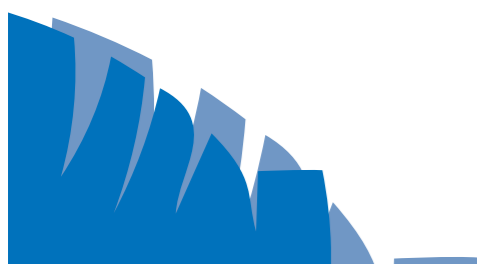
The development and strengthening of institutional policies that promote ethical conduct and integrity remains an important aspect of the Ethics Office's mandate. During the reporting period, the Office contributed substantive input to a range of policy and guidance initiatives across UNHCR.

The Office contributed comments to the development of Inclusive Language Guidance for internal communications and worked closely with the Division of External Relations to co-issue a Netiquette Guide for the use of internal engagement platforms, such as Viva Engage. While developed in 2024, the Netiquette Guide was formally issued in 2025 and was widely used in early 2025 to reinforce standards of respectful and responsible engagement across internal social media platforms. The guidance provides practical advice to colleagues on the ethical and appropriate use of internal communication platforms.

The Office also continued to support UNHCR's engagement with system-wide policy discussions. In particular, the Ethics Office provided support to the Director of DPM in relation to discussions at the International Civil Service Commission (ICSC) concerning the revision of the [Standards of Conduct for the International Civil Service](#).

During the reporting period, work was initiated on the revision of UNHCR's policy on preventing and addressing abuse of authority, discrimination, and harassment. The Ethics Office provided extensive comments on the draft policy and worked with other stakeholders across the integrity framework to strengthen the proposed provisions, including those related to protection against retaliation. However, in view of the broader organizational transition and restructuring, and following requests from stakeholders for additional time to ensure adequate consultation, the Administration decided to pause further work on the policy revision until the organization has stabilized following ongoing structural adjustments.

Finally, the Ethics Office contributed to the update of the UNHCR Emergency Handbook, managed by the Division of Emergency and Programme Support (DEPS), providing input to



ensure that ethical considerations and integrity standards are appropriately reflected in operational emergency guidance.

As noted elsewhere in this report, the Office’s capacity to engage in ethics-related policy development was affected by reduced staffing in the context of organization-wide restructuring during the reporting period. In this context, a planned review of the Administrative Instruction on Protection against Retaliation, aimed at further strengthening the existing framework, was deferred and is now envisaged for 2026, subject to the availability of adequate capacity.

### F. Annual Financial Disclosure Programme (FDP)

The annual United Nations Financial Disclosure Programme (UNFDP) is administered by the UN Secretariat Ethics Office (UNEO). The Ethics Office supports the UNFDP implementation in UNHCR by identifying required filers, coordinating with UNEO on the administration of the programme, monitoring and reporting on compliance, and providing guidance to filers throughout the process, including assistance in addressing identified conflicts of interest as needed.

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 2025 annual filing cycle, 819 UNHCR staff members were required to participate in the UNFDP. Eligible UNHCR workforce members included grades D1 and above; all staff members performing supply and procurement functions; all colleagues in the Treasury Office; Chairs and Alternate Chairs of Committees on Contracts globally; and all staff members serving in the Ethics Office. This represents a reduction compared to the 2024 filing population (1,601 filers), following a revision of filing criteria undertaken in consultation with senior management to align more closely with practices across the United Nations system. In this context, the category of colleagues approving transactions above USD 500,000 was discontinued, and the requirement for participation of Committees on Contracts members was limited to Chairs and Alternate Chairs.

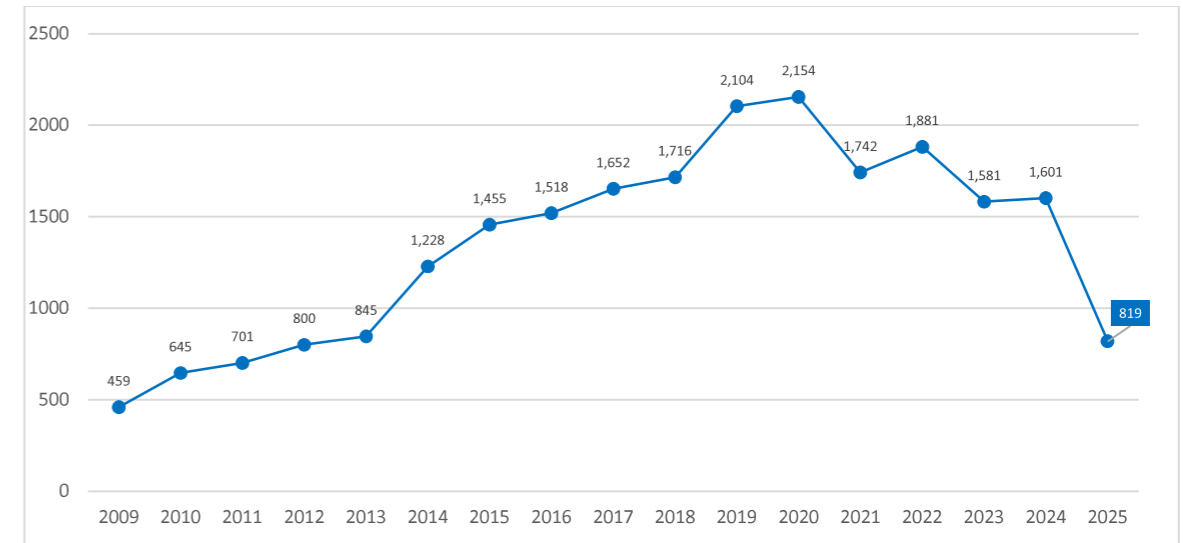


Figure 8. UNFDP participants, 2009–2025

### Compliance with Filing Obligation

Out of the 819 staff members required to file financial disclosures in 2025, 801 submitted their files by the final deadline representing a 97.8 per cent compliance rate. This reflects a slight increase from the 97 percent overall compliance rate in 2024, notwithstanding the reduced filer population resulting from the revised criteria.

Following a review of the submitted financial disclosure statements, 19 filers were identified as having 23 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 interests.

Mitigation measures included:

- Divestment or termination of financial or outside activities
- Resignation from external positions
- Recusal from specific functions or decision-making
- Seeking prior approval for outside activities.



16 filers accepted and fully implemented the recommended measures by the end of the filing cycle on 31 December 2025. However, three filers did not fully implement the recommendations resulting in an incomplete status. In line with established procedures under 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, in line with previous years. 31 filers were selected for the verification process. Of these, 26 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.

#### *Development of an in-house Financial Disclosure system*

During 2025, the Ethics Office worked closely with the Information Technology Service (ITS) to design and develop a new in-house software solution for the administration of the Financial Disclosure Programme (FDP), scheduled for launch in 2026. ITS expertise was instrumental in supporting the design of a secure and robust system, including in relation to information security, data protection, and access controls, given the sensitive nature of financial disclosure information. This work followed extensive benchmarking and analysis completed in response to the 2021 JIU recommendations and reflects management's decision to transition from external service provision to an internally managed system under the responsibility of the Ethics Office.

The new platform is intended to enhance the efficiency, security, and sustainability of the FDP, strengthen institutional ownership of the programme, and improve the overall experience for filers while ensuring robust compliance monitoring. It is also expected to generate significant cost efficiencies over time, while requiring increased internal capacity and engagement from the Ethics Office. Development and testing activities conducted in 2025 focused on ensuring system reliability and readiness ahead of the 2026 filing cycle.

## G. United Nations System Ethics Coherence

The Ethics Office continued to actively contribute to coordination and collaboration across the United Nations system through its participation in the Ethics Network of Multilateral Organizations (ENMO) and the Ethics Panel of the United Nations (EPUN). These fora provide an important platform for ethics offices across organizations to exchange experience, discuss emerging integrity challenges, and promote greater coherence in ethics standards and practices across the multilateral system.

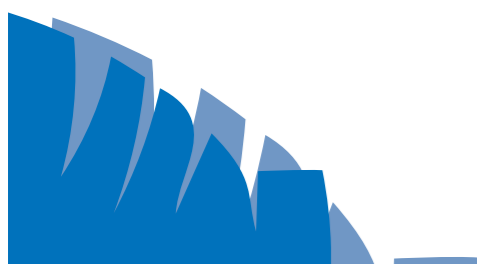
In 2025, the Ethics Office contributed to discussions within ENMO and EPUN on a range of issues related to ethics advisory services, protection against retaliation frameworks, and the promotion of ethical culture within international organizations. The Office also contributed to inter-agency dialogue on staff wellbeing and ethical leadership through participation in mental health-related initiatives. In this context, the Ethics Office was nominated by ENMO to represent the network at the Global Mental Health Forum, which brings together a number of international organizations to exchange perspectives and good practices on staff wellbeing and organizational culture. The Office also participated in UNHCR's internal mental health forum managed by DPM and PSW, contributing both as a UNHCR entity and in its representational role within the broader ethics community.

In addition, in late 2025, the Head of the Ethics Office was elected as a member of the Executive Committee of ENMO. In this capacity, the Office contributes to guiding the strategic direction of the network and strengthening collaboration and coherence among ethics functions across international organizations.

#### *Governance, Oversight, and Risk Engagement*

Throughout 2025, the Ethics Office engaged with the Independent Audit and Oversight Committee (IAOC), including through its annual meeting and the provision of updates on the Office's activities and priorities. The Ethics Office benefited from the IAOC's guidance on key aspects of its work, including its workplan and strategic priorities.

The Ethics Office also contributed to internal and external oversight processes, responding to enquiries in the context of audits, reviews, and other control mechanisms. In addition, the Office engaged with organizational risk management processes, including collaboration with the Risk Management function to identify and assess ethics-related risks.



## Looking ahead

### *Strengthening Organizational Culture and Trust*

As UNHCR seeks to transition from a period of significant organizational strain toward greater stability, the Ethics Office will focus on reinforcing trust and accountability while supporting leadership in navigating complex ethical challenges. In this context, the Office will prioritize enhancing protection against retaliation. It will deepen leadership engagement on ethical culture and ensure that members of the workforce have access to timely, practical, and trusted ethics guidance.

In 2025, the Ethics Office engaged with senior management to discuss workforce survey findings and identify potential actions to address the issues raised. These discussions focused on concerns among members of the UNHCR workforce related to fear of retaliation, levels of trust in reporting mechanisms, and awareness and understanding of ethics-related processes, as well as on strengthening protections against retaliation and reinforcing confidence in the safeguards available to workforce members who report concerns.

Addressing fear of retaliation will remain a central priority as UNHCR works towards stabilization following a period of intense restructuring. The Ethics Office will support senior leadership in translating workforce survey findings into concrete and measurable actions, with a view to fostering a more open, transparent, and ethically resilient organizational culture.

### *Governance, Oversight, and External Engagement*

The Joint Inspection Unit (JIU) issued a report in 2021 containing recommendations aimed at strengthening ethics functions across the United Nations system. UNHCR has taken steps to implement relevant recommendations, including the strengthening of financial disclosure arrangements.

The JIU also highlighted the importance of appropriate reporting relationships between ethics functions and governing bodies to enhance independence, visibility, and accountability. In this regard, UNHCR's Ethics Office does not currently have a formal reporting line to the Executive Committee or its Standing Committee.

Recognizing the value of strengthened governance engagement, the Ethics Office will seek to expand its interaction with Member States and oversight bodies, including through more

structured reporting and dialogue on ethics trends, systemic risks, and organizational culture. This is consistent with established practice among peer ethics offices across the United Nations system and with recommendations made by the Joint Inspection Unit. Enhanced engagement is expected to contribute to greater transparency, reinforce confidence in UNHCR's integrity framework, and support informed oversight.

### *Transition to an In-House Financial Disclosure Model*

Building on the development work undertaken in 2025, the Ethics Office will focus on the rollout and stabilization of the in-house Financial Disclosure system in 2026. This transition is expected to enhance efficiency, strengthen institutional oversight, and improve the overall effectiveness of the programme, while requiring sustained internal capacity to support its implementation and ongoing management.

### *Capacity, Tools, and Ways of Working*

To support the effective delivery of its mandate, the Ethics Office will continue to adapt its operating model, with a focus on strengthening capacity, improving knowledge management, and enhancing accessibility. This includes the recruitment and onboarding of additional staff, alongside the further development of internal tools such as SharePoint to support institutional memory, streamline workflows, and enhance coordination.

In collaboration with other integrity entities, the Ethics Office is supporting the development of a technology-enabled triage solution within the Support Desk, including AI-supported functionalities, to facilitate more intuitive access to guidance and reporting channels. This initiative aims to improve the efficiency and accessibility of referral pathways by providing members of the UNHCR workforce with timely, user-friendly direction on where to seek support, including access to ethics advice where relevant. By streamlining the handling of routine inquiries while preserving coordinated review for more complex or sensitive cases, this approach is expected to enhance the overall responsiveness and effectiveness of the system.

These measures are particularly important in the context of a leaner team, where effective use of shared systems, technology, and flexible ways of working is essential to maintaining accessibility and service quality.

The Office will also continue to support operations in implementing CoCD sessions by developing materials, providing guidance, and training facilitators, while encouraging greater



operational ownership of these discussions across the organization. In parallel, the Ethics Office is exploring the introduction of a mandatory e-learning module on ethics and integrity for all workforce members, with a view to establishing a consistent baseline of awareness across the organization. This initiative is aligned with broader United Nations system practices, including the JIU recommendations. At the same time, the Ethics Office will maintain engagement with senior leadership to address issues such as fear of retaliation and reinforce a culture of integrity, accountability, and respect across UNHCR.

Despite the challenges experienced in 2025, the reporting period reaffirmed the critical importance of ethics, trust, and responsible leadership during times of organizational change. Building on this experience, the Ethics Office remains committed to supporting members of the UNHCR workforce and UNHCR leadership in strengthening accountability, fostering a culture of integrity, and embedding ethical considerations more systematically in decision-making across the organization.

## Abbreviations

<b>CoCD</b>	Code of Conduct Dialogue
<b>DEPS</b>	Division of Emergency and Programme Support
<b>DPM</b>	Division of People Management
<b>ENMO</b>	Ethics Network of Multilateral Organizations
<b>EPUN</b>	Ethics Panel of the United Nations
<b>FDP</b>	Financial Disclosure Programme
<b>IAOC</b>	Independent Audit and Oversight Committee
<b>ICSC</b>	International Civil Service Commission
<b>IGO</b>	Inspector General's Office
<b>ITS</b>	Information Technology Service
<b>JIU</b>	Joint Inspection Unit
<b>OOM</b>	Office of the Ombudsman and Mediator
<b>PaR</b>	Protection against Retaliation
<b>PSW</b>	Psychosocial and Wellbeing Section
<b>SD</b>	Support Desk
<b>UNHCR</b>	United Nations High Commissioner for Refugees

