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FINANCE COMMITTEE

Hundred and Eightieth Session

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2019 Annual Report of the Inspector General

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EXECUTIVE SUMMARY

- This summary report, which provides an overview on the activities of the Office of the Inspector General (OIG) during the period 1 January to 31 December 2019, is submitted to the Director-General and the Finance Committee in accordance with paragraph 27 of the Charter for OIG.
- As requested by the Finance Committee, OIG initiated a revision of its Charter in order to reflect the latest best practices in the UN system, as well as FAO's strengthened oversight activities. The proposed revised Charter aims, inter alia, to strengthen institutional safeguards for the independence of the Inspector General.
- During the reporting period, OIG encountered several instances of interference with its investigative work. The Inspector General ad interim is pleased to confirm that since August 2019 OIG has not been exposed to any interference and has enjoyed full cooperation from management.
- OIG completed 20 audit assignments in 2019, while as of 31 December 2019, audit work on 19 assignments was still in progress. At the request of FAO Members, ten audit reports were disclosed.
- During the reporting period, OIG received 121 complaints of misconduct, an 8 percent increase on 2018. OIG was able to close 107 matters, resulting in an open caseload of 120 matters at year-end, a further 13 percent increase. In 15 of the 19 cases closed after full investigation, the investigation substantiated misconduct by FAO personnel or sanctionable actions by FAO vendors.
- An external assessment of FAO's investigation function confirmed its conformity with the Uniform Principles and Guidelines for Investigations in International Organizations and its compliance with the OIG Charter and other applicable policies. OIG prepared an action plan for implementation of the report's recommendations, which aims to further strengthen the investigation function and the work of OIG.
- OIG continued to be underfunded and ended the year with a budget deficit. Without a substantial increase in its investigation resources, OIG will not be able to address the continually high caseload and provide the oversight services mandated by its Charter.

DIRECTOR-GENERAL'S COMMENTS

- The Director-General expresses his full support for the work of OIG and his appreciation for the independent assurance and advice received. The audit, consulting and investigation work of OIG have supported Management in continuously enhancing risk management, controls and governance processes and in upholding the highest standards of integrity. The Director-General reaffirms Management's commitment to implementing the agreed audit recommendations and to swiftly addressing any instances of misconduct and sanctionable actions.

GUIDANCE SOUGHT FROM THE FINANCE COMMITTEE

- The Finance Committee is invited to take note of the Inspector General's 2019 Annual Report

Draft Advice

The Finance Committee:

- **Appreciated the conciseness and quality of the report, which provided a comprehensive and informative overview on the various activities of the Office of the Inspector General;**
- **Welcomed the summary information provided on individual investigation cases and on sanctions taken;**
- **Was re-assured by the Inspector General's confirmation that OIG had enjoyed full cooperation and had not been exposed to any interference since the new Director-General took office;**
- **Reiterated its support for the operational independence of the Inspector General, including managerial responsibility and control over the financial and human resources of the Office;**
- **Welcomed the Director-General's positive response to the report and his support for the work of the Office of the Inspector General; and**
- **Requested the Director-General to address the resource constraints of the Office of the Inspector General in order to enforce FAO's policy of zero tolerance for misconduct.**

Office of the Inspector General
Annual Report 2019
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Inspector General's Foreword

I am pleased to submit, to the Director-General, the Audit Committee and the Finance Committee, the Annual Report of the Office of the Inspector General (OIG) for the year 2019.

2019 has been an extraordinary year for OIG. The unexpected and prolonged absence of the incumbent Inspector General on sick leave, coupled with the lack of a Deputy Inspector General position – the previously existing D-1 position was abolished in 2013 as a result of general cost-saving measures – left OIG in a challenging situation.

During this period, the relationship between OIG and Senior Management, which had not been free of friction before, turned into an open dispute over OIG's investigative mandate and authority. OIG's authority was challenged in an unprecedented manner: the professionalism of its investigators was questioned; access to recruitment files was physically prevented; access to electronic devices and data was subjected to restrictive special procedures; and the Director-General, to whom the Inspector General has a direct reporting line, remained incommunicado towards OIG throughout this period.

Thanks to the intervention and the strong support of the Audit Committee and members of the Finance Committee, OIG came out of this situation intact.

Since the new Director-General took office (1 August 2019), the situation has dramatically changed, and OIG has regained the full support and trust of Senior Management.

I am therefore in a position to confirm that during the period since 14 August 2019 when I was appointed FAO's Inspector General ad interim, OIG's audit and investigation activities have been free from interference and OIG's independence has been fully recognized.

However, I strongly believe that the independence of an oversight office should not depend on the goodwill and support of Senior Management alone, but needs to be firmly embedded in the organizational setup and protected by effective institutional safeguards.

As requested by the Finance Committee, the development of a revised OIG Charter has therefore been one of my priorities. In preparing the new Charter, I have benefitted from the advice of the Audit Committee and received the support of Senior Management. The new Charter, which reflects best practices in the United Nations (UN) system as well as recommendations made by the Joint Inspection Unit, has been endorsed by the Director-General and took effect on 25 March 2020, following informal consultations with the Finance Committee. I am convinced that this new legal framework for OIG will prevent the reoccurrence of situations such as the one experienced in the summer of 2019.

Operational independence is a key element of internal oversight. To be effective, such independence requires that the Inspector General has managerial control over OIG's financial and human resources. At FAO, the Inspector General's authority to select OIG personnel, which existed until 2014, has been eroded over the years, leaving the Inspector General with only a marginal role in the selection and appointment process for OIG staff. In the context of the recent delegation of a number of clearance and approval processes in FAO, the special nature of OIG has been acknowledged and the role of the Inspector General in the selection of OIG staff has been strengthened. This is a welcome and overdue step in the right direction, but more can and should be done to re-establish the Inspector General's managerial control over OIG's human resources.

While the previously existing structural imbalance between staff and non-staff resources in OIG's budget has now been resolved, the overall level of resources allocated to OIG remains a matter of concern. With regard to internal audit, OIG plans its activities according to available resources, focusing on high-priority areas and adjusting the audit cycle as needed. OIG ensures that Senior Management is aware of the level of coverage and assurance that can be achieved at current resource levels. With regard to investigation, OIG's workload is largely driven by the ever increasing number of incoming complaints of misconduct and sanctionable actions. At current resource levels, many complaints cannot be reviewed and investigated in a timely manner and certain complaints may not be addressed at all. This undermines

the principle of zero-tolerance for misconduct and calls into question FAO's commitment to swiftly address any instances of misconduct. Senior Management, the Audit Committee and the Finance Committee are aware of the situation. Therefore, I trust that measures will be taken to address the reputational and financial risks involved.

In 2020, under the leadership of a new Inspector General, OIG will continue to support the initiatives of the Director-General to improve internal governance and make FAO more efficient and effective, by providing assurance and advice. OIG will continue to be an independent source of reliable information for Senior Management and FAO Members. OIG will continue to be an advocate of accountability and integrity; a trusted adviser; and, as needed, a messenger of inconvenient truth.

Egbert C. Kaltenbach

Inspector General ad interim

I. Introduction

1. This summary report is submitted to the Director-General and the Finance Committee in accordance with paragraph 27 of the Charter for the Office of the Inspector General (OIG), dated January 2013 (“the Charter”), which was applicable during the reporting period. It provides an overview on the activities of OIG, the results of the quality assurance and improvement programme, as well as comments on the implementation status of recommendations.

II. Mandate and Mission

2. According to its Charter, OIG provides oversight of FAO programmes and operations through internal audit and investigations. OIG’s audits provide assurance on risk management, control and governance processes. OIG also provides advisory and related client service activities. OIG’s investigations are fact-finding reviews into allegations of misconduct by FAO personnel or of sanctionable actions by FAO partners and vendors.

3. OIG’s work is governed by its Charter, approved by the Director-General in January 2013. In its audits, OIG follows the International Standards for the Professional Practice of Internal Auditing, promulgated by the Institute of Internal Auditors. In its investigations, OIG follows the Uniform Principles and Guidelines for Investigations, adopted by the Conference of International Investigators, and the FAO Guidelines for Internal Administrative Investigations by the Office of the Inspector General (“the Investigation Guidelines”).

III. Revision of the OIG Charter

4. As requested by the Finance Committee at its 178th session, OIG initiated a revision of its Charter in order to reflect the latest best practices in the UN system, as well as FAO’s strengthened oversight activities. The proposed revised Charter has been discussed with management and reviewed by the FAO Audit Committee at its fifty-third meeting. It has subsequently been submitted to the Finance Committee for informal consultation.

5. The revised Charter aims to:

- strengthen institutional safeguards to ensure the independence of the Inspector General;
- establish procedures in case of allegations of misconduct against the Inspector General and other OIG personnel;
- enhance disclosure of internal audit reports;
- enhance OIG resourcing;
- create an explicit legal basis for UN system-wide cooperation of internal oversight offices; and
- provide for periodic review of the Charter and for approval of the Charter and any revisions thereto by the Finance Committee, after review by the Audit Committee and concurrence by the Director-General.

IV. Statement of Independence

6. According to the Charter, the Inspector General shall confirm to the Finance Committee, at least annually, the organizational independence of OIG. The organizational independence was ensured through the Inspector General’s direct reporting line to the Director-General and through the Inspector General’s access to the Audit Committee and the Finance Committee.

7. Notwithstanding this organizational independence, there have been several instances of interference with OIG’s investigative work during the reporting period. Examples include the physical prevention of access to recruitment files during an investigation; delayed access to electronic devices and data and imposition of restrictive special procedures for accessing and reviewing those devices and data; and non-availability of staff for interviews. These obstacles prevented OIG from exercising its mandate and posed a serious threat to its independence. This situation changed after the new Director-

General took office in August 2019, and the Inspector General a.i. is pleased to confirm that OIG has subsequently enjoyed full cooperation and has not been exposed to any interference.

8. According to the Charter, the Inspector General has the responsibility to maintain an adequate professional audit and investigation staff with sufficient knowledge, skills and experience to meet the requirements of the Charter. While in 2008 the decision on the appointment of professional staff up to P5-level was delegated to Assistant Director-Generals and “to the Heads of Independent Offices” (i.e. OIG and OED), this authority has been gradually restricted, culminating in the 23 May 2017 Professional Staff Recruitment Guidelines which left the Inspector General (as any other Head of Office) with only a marginal role in the recruitment process. Similarly, the Inspector General had no authority for the employment of consultants and subscribers to Personal Services Agreements (PSAs), but was required to seek approval from the Directeur de Cabinet. This lack of managerial control over OIG’s resources constituted a limitation of the Inspector General’s independence.

9. The new guidelines on clearance and approval processes, effective 1 January 2020, have partly addressed this situation. Authority for the engagement of consultants and PSA subscribers is now delegated to Hiring Managers, i.e. the Inspector General in the case of OIG. For the appointment of professional and General Service staff, the new guidelines do not provide for any delegation of authority to the Inspector General. However, they acknowledge the special case of OIG, i.e. the Inspector General can propose at least two candidates to the Director-General from the shortlist recommended by the Selection Committee. While this constitutes a significant improvement from the previous situation, it still falls short of granting the Inspector General full managerial control over OIG’s resources and deviates from best practices in the UN system.

V. Internal Audit

Internal audit activities in 2019

10. In 2019, OIG’s audit activities were based on the updated 2018–2019 biennial workplan, dated February 2019, which included, inter alia, 11 audits of corporate functions and systems and 16 Decentralized Office (DO) audits. During the course of the year, two of the planned audits were cancelled, three were deferred to 2020 and three assignments were added to address emerging needs.

11. OIG completed 20 audit assignments in 2019 (compared to 28 in 2018). As at 31 December 2019, audit work on 19 assignments was still in progress, with 13 audits at reporting stage, 4 audits at fieldwork stage and 2 audits at planning stage.

12. OIG is aware that the time taken to finalize certain audit reports and the high number of outstanding audit reports, in particular for DO audits, is a matter of concern, which needs to be addressed. In 2020, OIG will make special efforts and give priority to completing and issuing long overdue audit reports.

13. Table 1 shows the 20 audit reports issued in 2019. Summaries of those reports’ findings and conclusions can be found in document FC180/11.2.

Table 1: List of audit reports issued in 2019

Audits of corporate functions	
AUD0319	Audit of Management of Partnerships with Non-State Actors
AUD0419	Audit of the Indian Ocean Tuna Commission
AUD0719	Audit of International Treaty on Plant Genetic Resources for Food and Agriculture
AUD1019	Audit of Governance of the Shared Services Centre
AUD1119	Audit of Programme, Budget and Work Planning
AUD1219	Audit of Records and Archives Management
AUD1319	Audit of the Project Cycle Part 1: Strategic-level Matters Affecting the Formulation and Management of Projects
AUD1419	Audit of the Project Cycle Part 2: Technical Support for the Formulation and Management of Projects
AUD1519	Audit of the Project Cycle Part 3: Quality of Project Design and Effectiveness of Project Cycle Controls
AUD1819	Audit of the Project Cycle Part 4: Project Approval and Inception
AUD1919	Audit of the Project Cycle Part 5: Project Reporting
AUD2019	Audit of Information Technology Security
Audits of Decentralized Offices	
AUD0219	Audit of the FAO Representation in Sierra Leone
AUD0519	Audit of the FAO Partnership and Liaison Office in Côte d'Ivoire
AUD0619	Audit of the FAO Representation in Tanzania
AUD0819	Audit of the FAO Coordination Office for the West Bank and Gaza Strip Programme
AUD0919	Audit of the FAO Representation in Afghanistan
AUD1619	Audit of the FAO Representation in Brazil
AUD1719	Audit of the FAO Representation in China
Joint audits with other UN system Internal Audit Services	
AUD0119	Joint Audit of Delivering as One in Papua New Guinea

Significant audit findings and systemic weaknesses

14. Decentralized Office (DO) Management: In 2019, FAO undertook a number of organization-wide initiatives aimed at improving risk management and internal control systems. These included additional guidance on risk management and fraud prevention, and measures to increase ethical awareness among personnel through a series of mandatory online training courses. There were also reviews of user access rights in corporate systems for segregation purposes and plans for the introduction of a global inventory management system. However, as most of these initiatives were implemented towards the end of the year, or their full implementation is still ongoing, they have yet to bring about visible positive results. Therefore, the 2019 DO audits still showed a number of recurring and systemic control weaknesses similar to those reported in 2018 audits:

- Most DOs did not meet the minimum standards for mainstreaming gender in their work.
- Inaccurate and incomplete monitoring and reporting of Country Programming Framework (CPF) and resource mobilization (RM) activities and achievements.
- Inadequate segregation of duties particularly for personnel involved in procurement processes.
- Lack of transparency in recruitment of local non-staff human resource (NSHR), incomplete reference checks, and unjustified pay rates and pay increases.
- Ineffective procurement planning and lack of transparency and competitiveness in the procurement process.
- Inadequate contract management, notably for the performance of implementing partners.
- Lack of grievance mechanisms for receiving and handling complaints of potential violation of FAO's environmental and social standards.
- No confidential reporting channel to receive and handle allegations of sexual exploitation and abuse (SEA) by FAO employees and partners.
- Project input distribution not duly supported by reliable evidence of receipt by beneficiaries.
- Inaccurate asset registers and year-end inventory reports.
- Some responses to the internal control questionnaire (ICQs) did not reflect the actual state of internal controls in DOs, except in one audit. Error rates ranged from 7 to 37 percent and could negatively impact their reliability as the basis for the annual representation letters by the regional Assistant Directors-General.

15. Five of seven completed DO audits assessed the office as “Major Improvement Needed” or “Unsatisfactory” in governance and administration. In these audits, some red flags were identified as summarized below:

- Unauthorized sale of assets to employees, unrecorded asset loans and transfers to employees and government counterparts.
- Name of payees in corporate system different from those of actual payees.
- Bank transfer payments without payees banking information recorded in the corporate system.
- Submission of inaccurate NSHR attendance records in order to adjust the amount and timing of payments to the personnel concerned.

16. The above control weaknesses were mainly due to:

- ineffective governance structures resulting in inadequate supervisory control;
- emphasis on form over substance;
- long-standing practices that did not comply with established rules and procedures;
- lack of priority given to gender mainstreaming, environmental and social safeguards, ethical and fraud prevention awareness;
- inadequate systems support to meet operational requirements; and
- lack of tools and guidance for asset and inventory management. Although the proposal for a global inventory management system was approved in 2019, it is unlikely that this system will be fully implemented before 2021. In the absence of interim mitigating measures, the risks of inventory losses, theft and misappropriation not being detected remained high.

17. **Project Cycle:** In 2019, OIG completed an audit of FAO's Project Cycle. Over the past decade, FAO's project portfolio has continued to grow as demand increased for its support and expertise in development, emergency response and resilience. As of 3 December 2019, FAO had more than 2 000 ongoing projects worth a total of USD 5 billion. Voluntary contributions represent 96 percent of the total value of ongoing FAO projects. The audit concluded that the design and effectiveness of current policies and procedures for the formulation and management of projects needs major improvement. Weaknesses were reported in every area of the Project Cycle. Strategic-level matters affecting the formulation and management of projects include an unsustainable portfolio mostly made up of small-scale projects; inadequate information systems; and inadequate roles and responsibilities. Weaknesses were also found in FAO's technical support system for projects, quality of project design and the effectiveness of Project Cycle controls at project design, formulation, approval and inception phases.

18. **Global Environment Facility (GEF):** Four high-risk recommendations included in the 2017 audit of the Management of the FAO-GEF Portfolio have not yet been implemented.

19. **Technical Support Services (TSS):** 10 of 14 Agreed Actions included in the 2016 audit of TSS remained outstanding more than three years after the release of the report.

20. **Partnerships with Non-State Actors:** OIG identified significant areas for improvement to increase the effectiveness and overall value for money of partnerships, including:

- corporate planning: FAO's Partnership Unit did not develop detailed activity plans to document and guide its activities and to serve as a basis to measure results. In addition, the Strategies for Partnerships envisage a bottom-up approach to identifying partners and OIG recommended formalizing a corporate planning process to facilitate this and to coordinate all internal stakeholders.
- measuring impact: at the level of each individual partnership, identifying specific activities with measurable performance indicators would facilitate measuring the impact of partnerships individually or in aggregate.
- documentation: documentation on the entire life cycle of a partnership (identification, screening, assessment, approval/rejection and monitoring) needs strong improvement.

21. **Procurement:** As of 31 December 2019, only 4 of 19 Agreed Actions and recommendations included in the 2017 Audit of 'Technical Support for the Procurement of Goods' had been implemented and there was little progress in addressing the remaining ones. As regards Letters of Agreement (LoA), 12 of the 14 Agreed Actions included in a 2017 audit remained outstanding (including three considered high risk) pending the Procurement Service's (CSDA) finalization of the update of Manual Section (MS) 507.

22. **Programme, Budget and Work Planning:** While significant improvements have been made in the work planning process, there is a need to strengthen key aspects of work planning processes and improve the effectiveness of workplans across the Organization.

22. **Governance of the Shared Services Centre (SSC):** An audit of the SSC identified the need to: i) strengthen coordination between the SSC and its main stakeholders (i.e. policy and system owner units); ii) clarify areas of overlap in the roles and responsibilities of the three stakeholders; and (iii) evaluate the competitiveness of FAO in Budapest compared to other UN and private organizations.

23. **IT Security:** A recent audit of Information Technology (IT) security, which followed up on similar audits conducted in 2011 and 2015, acknowledged the Information Technology Division's (CIO) efforts to implement recommendations from previous reports, but identified many outstanding issues and new IT risks that were not being adequately managed, resulting in 53 improvement actions, including several that had been outstanding since previous audits.

24. **Segregation of duties management:** Ineffective segregation of duties continued to be an internal control gap in 2019. OIG is pleased to note a project is in progress to strengthen controls in this

area by implementing a system of role-based access controls to information systems and active segregation of duties management.

Implementation of audit recommendations and Agreed Actions

26. As at 31 December 2019, 379 Agreed Actions were outstanding, a 19.6 percent increase from 2018 (see Table 2). This increase is mainly due to the high number of recommendations added in 2019, 10 percent of which were rated high risk. The target date for implementation of each recommendation was established by management at the issuance of the audit reports. In several instances, management revised the target dates when it subsequently assessed that the initial target dates were no longer achievable. As at 31 December 2019, the number of overdue recommendations based on original target dates and revised target dates were as shown in Table 3.

Table 2: Agreed Actions open/closed in 2019 and final balance

Agreed Actions open as at 31 December 2018	317
Agreed Actions closed in 2019	(160)
Agreed actions created and re-opened in 2019	222
Agreed Actions open as at 31 December 2019	379

Table 3: Outstanding Agreed Actions by original and revised due date

Description	Original due date	Revised due date
Not overdue	216	301
Overdue	163	78

Discretionary reports to the Finance Committee

27. According to the Charter, the Inspector General may, at his discretion, submit any audit report or any other issue to the Finance Committee together with the Director-General's comments thereon. During the reporting period, no such report was submitted.

Audit planning for 2020–2021

28. The Charter requires the Inspector General to develop a flexible biennial audit plan, using appropriate risk-based methodology, including any risks or control concerns identified by management.

29. Accordingly, the OIG biennial workplan 2020–2021 was prepared using a risk-based approach and taking into account input from Senior Management, coordination with other oversight bodies and available resources. In accordance with the Charter, the proposed biennial workplan was reviewed by the Audit Committee and subsequently obtained the concurrence of the Director-General.

30. For the biennium 2020–2021, in addition to assignments carried over from 2019, the workplan includes a total of 22 audits of corporate functions and systems. Twenty-three DOs will be audited, comprising 2 offices assessed as very high risk, 18 assessed as high risk and 3 assessed as medium risk. As the allocation of resources between corporate and DO audits has been rebalanced, the number of DO audit engagements has been reduced in comparison to the previous workplan. The focus on a slightly lower number of engagements will also allow auditors to apply the standard audit programme developed in 2018 with a sufficient level of analysis.

31. FAO currently has 167 offices in 152 countries. Based on the envisaged resource levels for audit, OIG aims to audit those DOs assessed as very high-risk offices at least once within two biennia and high-risk offices at least once within three-biennia. Medium-risk offices will be covered at random. Low-risk offices will be audited only exceptionally. For small offices, with a very limited financial exposure (biennial budget of less than USD 3 million), OIG plans to conduct audits remotely. OIG is currently test-piloting such an approach.

32. Resource constraints, including high vacancy rates, did not allow OIG to fully meet those targets in the past. During the six-year period 2014–2019, OIG audited a total of 100 offices, covering all very high-risk and most high-risk offices. Of the 67 offices left unaudited, most were assessed as medium or low risk, as shown in Table 4 below. It is, however, of concern that several offices assessed as high risk could not be audited within a six-year period.

Table 4: Decentralized Offices not audited since 2013

Risk level	Africa	Asia and the Pacific	Europe and Central Asia	Latin America and the Caribbean	Near East and North Africa	Information /Liaison Offices	Total
Low	5	2	2	7	3	3	22
Medium	4	16	8	10	1	2	41
High	2	-	-	2	-	-	4
Total	11	18	10	19	4	5	67

Source: OIG assessment of the risk levels of FAO offices taking into account the budget volume, Corruption Perception Index in the country concerned, fraud risk (based on past or ongoing investigations), vacancies in key positions and past coverage by internal and external audit as at end of 2019. These statistics excluded 2020–2021 planned assignments.

VI. Disclosure of oversight reports

33. According to the Charter, the Inspector General shall make individual audit reports and lessons learned reports from investigations available to FAO Member States upon written request for a specific report. During the reporting period, 16 such requests from five Member States were received. OIG shared all requested reports with no redactions. The following ten reports were disclosed in adherence with the policy:

- AUD 0518 – Review of Nutrition Mainstreaming in FAO
- AUD 0618 – Procurement of Goods (supporting policies, processes and systems)
- AUD 0818 – Capping Report on Programme and Operations for Country Office Reviews conducted in 2016–2017
- AUD 1618 – Audit of Data Protection and Privacy Management
- AUD 2618 – Audit of Business Continuity Management (Follow-up)
- AUD 1718 – Audit of Headquarters Concessionaires
- AUD 2018 – Audit of Recruitment and Onboarding of Professional Staff
- AUD 1118 – Audit of FAO Representation in Myanmar
- AUD 2318 – Audit of FAO Representation in Kenya
- AUD 2718 – Assessment of FAO’s Sustainable Development Goals (SDG) Readiness in Support of Countries in the Implementation of the 2030 Agenda for Sustainable Development.

34. For the future, to enhance the transparency of oversight results and facilitate access to oversight reports, OIG has suggested posting the Executive Summaries of audits and lessons learned reports on

FAO's website within one month of report issuance. FAO Member States will then be aware of significant findings and conclusions on a real-time basis and can request timely access to specific reports.

VII. Investigations

35. As of 1 January 2019, OIG had an open caseload of 106 complaints. During the reporting period, the number of complaints of misconduct continued to rise. OIG received a total of 121 complaints, an 8 percent increase on 2018 (112 complaints). During the reporting period, OIG was able to close 107 matters, resulting in an open caseload of 120 matters at year-end, an increase of 13 percent from 2018. The caseload constituted an average of 24 cases per staff investigator.

36. OIG has seen an increase in the share of harassment and sexual harassment allegations from 9 percent of the overall caseload in 2018 to 22 percent in 2019. As OIG has previously noted, such cases tend to be more complex and time consuming to review than others (e.g. fraud cases) because of their reliance on typically significant volumes of testimonial evidence. The growing percentage of such cases has required a redistribution of resources to address them, resulting in a commensurate decrease in OIG's ability to fully review and investigate other types of matters.

37. Other relevant trends over the previous year include an increase in the percentage of allegations regarding third parties from 9 percent in 2018 to 12 percent in 2019, and a decrease in the percentage of allegations of fraud and corrupt practices against FAO personnel from 44 percent in 2018 to 24 percent in 2019.

38. Throughout the reporting period, OIG focused its investigation resources on matters of high priority. OIG also engaged investigation consultants to help cope with the continuously high caseload. Notwithstanding such temporary additional investigation capacity, and despite successful efforts to reduce the open caseload, many of the complaints received in 2019 and earlier have not yet been addressed. Of the 120 matters open at year-end, 37 had been open for more than six months while 37 had been open for more than one year. Of the matters open at year-end, 22 (18 percent) have been assessed as high priority, 64 (54 percent) as medium priority and 34 (28 percent) as low priority.

39. At the current resource level, OIG is not in a position to assess and, if warranted, investigate all complaints in a timely manner. It is unlikely that certain complaints of a lower priority, even if credible, will be investigated. This situation exposes FAO to financial, legal and reputational risks.

40. Table 5 shows the caseload development during the period 2016–2019:

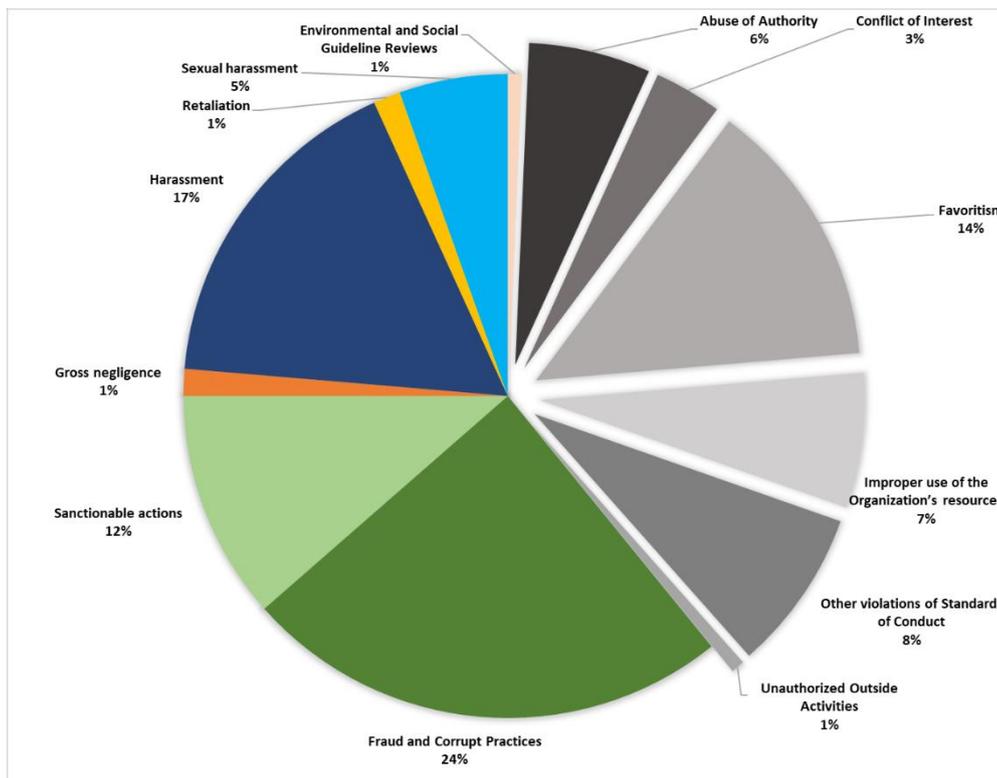
Table 5: Caseload development

Caseload	2016	2017	2018	2019
Caseload as of 1 January (complaints carried over from previous year)	30	42	49	106
New complaints	103	76	112	121
Total caseload [A]	133	118	161	227
Complaints closed after Preliminary Review	79	18	39	88
Complaints closed after Investigation	12	51	16	19
Subtotal complaints closed [B]	91	69	55	107
Caseload as of 31 December [A-B]	42	49	106	120

Type of allegations received

41. Chart 1 shows a breakdown of allegations received in 2019 by category of alleged wrongdoing. OIG notes that individual complaints (shown in Table 5 above) can and often do include multiple allegations of different types.

Chart 1: Allegations received in 2019 by category¹ of alleged wrongdoing



Investigation results and management action taken

42. During the reporting period, OIG was able to close 107 complaints, 88 after preliminary review and 19 after full investigation. In 15 (79 percent) of the cases investigated, the investigation substantiated allegations of misconduct or sanctionable actions. OIG issued a total of 21 investigation reports and investigation memoranda with investigative findings concerning FAO personnel.

Table 6: Investigation reports and investigation memoranda with investigative findings concerning FAO personnel

Investigation report number	Summary of investigation findings and sanctions imposed
INV0119	OIG concluded that an FAO personnel applying for another position with FAO improperly accessed a fellow applicant’s contact information and made an intimidating phone call attempting to deter the other candidate from pursuing their application. The personnel’s contract was terminated.
INV0219	OIG concluded that while the alleged misconduct did not amount to harassment, the FAO personnel’s actions were a violation of the Standards of Conduct for the International Civil Service by failing to ensure that applicable FAO policies were correctly applied by personnel under his supervision. The personnel in question received a written reprimand.
INV0319	OIG concluded that an FAO personnel solicited complaints against another FAO personnel and was involved in the review of those complaints amounting to

¹ Please note: the extracted slices in greyscale represent a breakdown of violations that fall under FAO manual provisions.

	harassment and abuse of authority. The personnel in question was issued a formal warning and written reprimand.
INV0419	OIG concluded that the Officer in Charge of an office knowingly circumvented the Organization's rules by asking an individual to work under his supervision without a contract and, following denial of needed clearances from the Office of Human Resources (OHR) for her recruitment, worked with other colleagues to issue her a contract with another division to pay her for the work already done, and knowingly approved false timecards for this purpose. The Organization accepted the FAO personnel's resignation before the institution of disciplinary proceedings.
INV0519	In connection with the findings set out in INV0419, OIG concluded that a staff member recklessly failed to discharge his Budget Holder responsibilities by failing to exercise basic due care or collect the most elementary information about a contract committing FAO funds under his responsibility, amounting to gross negligence. The personnel in question received a written reprimand.
INV0619	In connection with the findings set out in INV0419, OIG concluded that a staff member recklessly approved timecards for a consultant without requesting the most basic information regarding the consultant's responsibilities, or the work produced, amounting to gross negligence. The personnel in question received a written reprimand.
INV0719	OIG concluded that an FAO personnel, employed under a UNDP contract, engaged in inappropriate, improper and unwelcome physical contact with several other FAO personnel. OIG submitted its report to UNDP, under applicable rules, for appropriate action. The FAO personnel in question tendered his resignation before a final decision was taken by UNDP.
INV0919	OIG concluded that available evidence was insufficient to establish a violation of the Policy Against Harassment, Sexual Harassment and Abuse of Authority, but nonetheless recommended that the personnel concerned be reminded of relevant policies. Disciplinary proceedings were ongoing at the time of writing this report.
INV1019	OIG concluded that an international consultant abused his authority by pressuring a subordinate to reimburse him for unauthorized expenses, and that, as a manager, the same personnel failed to ensure a harmonious workplace in violation of the Standards of Conduct for the International Civil Service. The international consultant in question received a warning.
INV1119	OIG concluded that an FAO personnel engaged in fraudulent and collusive practices by engaging individuals under FAO consultancy agreements to carry out work that he completed himself, and subsequently requested and received the majority of the honorarium FAO paid to the consultants, totalling some USD 178 000. The FAO personnel was summarily dismissed. OIG also recommended that the matter be referred to the relevant national authorities, a decision on which was pending at the time of within this report.
INV1219	OIG concluded that an FAO personnel colluded with at least one other FAO personnel to award LoAs to NGOs in exchange for payment. OIG identified up to approximately USD 148 000 in potential bribes over the course of approximately two years. Following receipt of OIG's report, the personnel's contract was not renewed. OIG also recommended that the matter be referred to the relevant national authorities, a decision on which was pending at the time of within this report.
INV1419	OIG concluded that an FAO personnel colluded with at least one other FAO personnel to award LoAs to NGOs in exchange for payments. OIG was able to identify USD 874 in bribes paid in connection with this scheme. Following receipt of OIG's report, the FAO personnel's contract was not renewed. OIG also recommended that the matter be referred to the relevant national authorities, a decision on which was pending at the time of within this report.

INV1519	OIG concluded that the alleged detrimental action did not amount to retaliation. OIG did not recommend any administrative action.
INV1719	OIG concluded that an FAO personnel engaged in fraudulent practices resulting in the Organization's undue disbursement of almost USD 8 000. The contract of the personnel in question was not renewed.
INVM0219/03 19	OIG concluded that two former FAO personnel backdated a PSA contract to permit another personnel to travel after a waiver for their travel under a NPP contract had already been denied. A note was placed in the relevant personnel files so that OIG can interview the subjects before the issuance of any future contract with FAO.
INVM0419	OIG informed the Office of Support to Decentralized Offices (OSD) that an FAO personnel secretly recorded a meeting with OIG during an investigation recommending that the FAO personnel in question be reminded of their obligation to adhere to the highest standards of conduct.
INVM0519	OIG concluded that a former FAO consultant failed to disclose his potential conflict of interest in accordance with applicable requirements, and failed to fill out and submit his own timesheets. OIG recommended that the consultant be reminded of his obligations. OHR placed a note in the consultant's personnel file.
INVM0719	OIG concluded that a former staff member was grossly negligent in retaining a Settling-in Grant of USD 4 800 for his wife who prematurely left the duty station. The former staff member reimbursed the amount incorrectly retained.
INVM0919	In connection with the findings in INV1219, OIG concluded that a member of FAO personnel colluded with at least two other personnel to award LoAs to NGOs in exchange for payment. The FAO personnel in question tendered her resignation, which was accepted, before the completion of the investigation. OIG recommended that the matter be referred to the relevant national authorities, a decision on which was pending at the time of within this report.
INVM1119	OIG concluded that a staff member violated FAO's Policy on Sexual Harassment by engaging in unwelcome physical contact of a sexual nature on a then-colleague, which amounted to sexual assault. Following the disciplinary process, the personnel in question was dismissed.

43. OIG also issued five investigation reports or memoranda concerning FAO vendors or implementing partners:

Table 7: Investigation reports or memoranda concerning FAO vendors or implementing partners

Investigation report number	Summary of investigation findings
INV0819	OIG concluded that a third party submitted a fraudulent certificate of appreciation as part of its proposal for a contract with an FAO Representation. The Vendor Sanctions Committee (VSC) issued a Notice of Sanctions Proceedings on 31 October 2019. The matter is pending completion of the sanctions procedures.
INVM1019	OIG concluded that a third party attempted to engage an FAO personnel in corrupt activities. While OIG identified ties between this attempted corruption and an ex-employee of a vendor of the Organization, available evidence was insufficient to establish vendor management had knowledge of, or otherwise participated in, the attempted corruption.
INVM1219	OIG concluded that a supplier submitted a false invoice for some USD 3 000 resulting in an undue payment for services which had not been rendered, and for which the supplier had reimbursed FAO. OIG referred its findings to the ADG-

	CS for consideration should the supplier in question participate in any future procurement actions as the actions in question predated the issuance of FAO's Vendor Sanctions Procedures.
INV1319	OIG concluded that a supplier engaged in fraud when it knowingly inflated the amount due from an FAO Representation by some USD 23 000. The VSC issued a Notice of Sanctions Proceedings on 23 October 2019. The matter is pending completion of the sanctions procedures.
INV1619	OIG concluded that an implementing partner engaged in fraudulent practices when it knowingly submitted false documentation to FAO in support of its request for reimbursable expenditure under an LoA signed with the Organization in an attempt to obtain payment of some USD 15 000 to which it was not entitled. OIG issued its report and a request for sanctions proceedings, a decision on which was pending at the end of the reporting period.

44. In addition to the above reports issued to the VSC, OIG issued seven memoranda requesting the temporary suspension of vendors in 2019, all of which were granted by the VSC. Investigations in these matters are ongoing.

Failure to cooperate with an investigation

45. In several instances, investigation subjects destroyed, altered or concealed evidence or attempted to do so, thus obstructing the investigation.

46. While such failure to cooperate with an investigation constitutes misconduct and may lead to disciplinary action, OIG is also concerned that any attempt to obstruct an investigation may jeopardize the investigation and may require additional and time-consuming investigative steps, thus diverting scarce investigative resources.

Allegations of sexual harassment

47. On 13 February 2019, FAO issued Administrative Circular 2019/01 promulgating the new Policy on Prevention of Sexual Harassment, superseding Administrative Circular 2015/03 on the Prevention of Harassment, Sexual Harassment and Abuse of Authority. All complaints received before that date were reviewed under the former policy.

48. During the reporting period, OIG received ten complaints containing allegations of sexual harassment under the new Policy. Three cases were closed after preliminary review. One was closed as substantiated following an investigation (INVM1119 refers).

49. In addition, four cases containing allegations of sexual harassment under the previous policy were under review during the reporting period. Of these cases, two were closed following preliminary review, and one was closed as substantiated as workplace harassment (as opposed to sexual harassment) following an investigation (INV0719 refers). The report in the remaining matter is under finalization.

50. In total, as of 31 December 2019, seven cases involving allegations of sexual harassment were under review by OIG.

Allegations of harassment and abuse of authority

51. At the start of the reporting period, OIG was reviewing ten cases containing allegations of harassment and/or abuse of authority under the Policy on the Prevention of Harassment, Sexual Harassment and Abuse of Authority (Administrative Circular 2015/03). Of these, two were closed as substantiated following investigation, four as unsubstantiated following a preliminary review, and three were either referred to another division or the complaint withdrawn. The report in the remaining matter is under finalization.

52. During the reporting period OIG received 17 complaints containing allegations of harassment and/or abuse of authority. Of these, two were closed following preliminary review, while the remaining 15 matters remain under review.

Reporting on sexual exploitation and abuse (SEA)

53. During the reporting period, OIG did not receive any complaints of SEA. OIG closed one case, received at the end of 2018, as not within its mandate as the alleged perpetrator was not an FAO personnel or contractor.

54. As recommended by OIG, in future FAO will contribute to the UN Secretary-General's public reporting mechanism on SEA. OIG is aligning its database to the reporting requirements and will share the relevant data on SEA with management.

Complaints of violation of environmental and social standards

55. OIG administers FAO's Grievance Handling Mechanism as part of the Organization's Environmental and Social Management Guidelines. During the reporting period, OIG received a complaint alleging a violation of the Organization's Environmental and Social Management Guidelines. After an intake review, the matter was determined to be inadmissible as the complainant had not attempted in good faith to resolve their concerns with project management, and had not indicated why this was not done. The matter was referred to the relevant office for review.

Allegations of retaliation

56. The revised FAO Whistleblower Protection Policy (AC 2019/06 of 14 August 2019) assigns the responsibility for conducting an initial assessment of retaliation complaints to the Ethics Office to determine if they present a prima facie case of retaliation. However, until the appointment of a new Ethics Officer, expected to take effect on 1 March 2020, and for a maximum of three months thereafter, such reviews will continue to be undertaken by OIG. As of 31 December 2019, two complaints of retaliation were under preliminary review by OIG and one was under investigation. During the reporting period OIG closed five cases, two of which were unfounded and the remaining three were unsubstantiated.

Collaboration with the Ethics Office

57. OIG continued to collaborate closely with the Ethics Officer a.i. in the relevant areas of its mandate, in particular for issues arising under FAO policies against sexual harassment, harassment and abuse of authority.

VIII. Advisory and consulting services

58. In addition to scheduled audit engagements and investigative case work, OIG provides advisory services on particular subjects or events to clarify facts or provide information to management to assist it in decision-making. This may follow requests for special reviews of particular events or activities or be part of proactive reviews.

59. During the reporting period, OIG also responded to more than 40 requests for short duration advisory and consulting services. These included comments and advice on partnership agreements; contribution agreements with donors; FAO response to donor verifications; Assurance Assessments by donors; amendments to corporate policies and procedures, including the revision of FAO's Whistleblower Protection Policy; development of fraud prevention plans; report on the UN System-wide Action Plan on Gender Equality and the Empowerment of Women (UN SWAP); UN pass-through legal agreements update with respect to SEA and sexual harassment; Inter-agency guide on sharing

information with donors; UN Pre-Deployment Guide; and input to various Joint Inspection Unit (JIU) reviews.

IX. Quality assurance and improvement programme

60. As required by the Charter, the Inspector General maintains a quality assurance and improvement programme. As part of this programme, OIG issued a new Audit Manual, which gives OIG auditors guidance throughout the audit process. The Manual is expected to contribute to a structured and consistent approach in all OIG audits. The Manual is open to amendments and further development based on experience gained and on developments and trends in the internal audit profession. During the reporting period, OIG also revised the format of its audit reports in order to make reports more concise and to ensure a harmonized layout and structure in the presentation of audit findings and conclusions.

61. During the reporting period, the Inspector General arranged for an external assessment of FAO's investigation function by a three-member team of experts in the field of internal administrative investigations in international organizations. The assessment report, which has been shared with the Director-General and the Audit Committee, confirmed that the investigation function is in conformity with the Uniform Principles and Guidelines for Investigations in International Organizations and in compliance with the Charter, the Investigation Guidelines and other applicable policies. OIG has prepared an action plan for implementation of the report's recommendations, which aim to further strengthen the investigation function and the work of OIG. In this regard and as recommended by the external assessment, OIG has initiated the development of a number of Standard Operating Procedures (SOPs), which will codify in more detail specific aspects of the investigation process, supplementing the existing Investigation Guidelines.

62. OIG will work closely with the Office of the Legal Counsel (LEG) and other FAO offices concerned in reviewing and revising integrity-related policies and procedures.

X. Cooperation with other UN system oversight offices

63. During the reporting period, OIG continued to cooperate with the oversight offices of the UN system and of other international organizations.

64. In cooperation with the International Fund for Agricultural Development (IFAD) and the World Food Programme (WFP), OIG hosted the seventeenth meeting of Heads of Internal Audit in International Organizations in Europe (HOIA). OIG participated in the annual meeting of the UN Representatives of Internal Audit Services (UNRIAS) which discussed, inter alia, the impact of One UN activities for the internal audit function and exchanged practices for public disclosure of audit reports. UNRIAS members agree that UN reform will have a significant impact on internal audit work, especially for the audit of programmes and operations at country level. OIG is monitoring the implementation of the different initiatives that are part of UN reform, in particular the new Business Operations Strategy; common back offices and premises; global shared service centre; and mutual recognition arrangements.

65. OIG also participated in the annual meeting of the UN Representatives of Investigation Services (UNRIS), which discussed inter alia best practices in addressing abusive behaviour allegations; UN reform and its impact on investigations; donor reporting; and received an update on the preliminary findings of the JIU report Review of the State of the Investigation Function.

66. OIG participated in a meeting organized by the Inter-Agency Standing Committee (IASC) and UN Chief Executives Board for Coordination (CEB) Task Force on addressing sexual harassment. The investigative bodies reviewed initiatives and progress in strengthening investigative capacity across the humanitarian sector and covered a range of relevant topics for the investigative community, including updates on recent developments.

67. OIG attended the twentieth Conference of International Investigators (CII) held in Geneva. The topics covered concerned a range of themes of common interest, such as sexual harassment; external

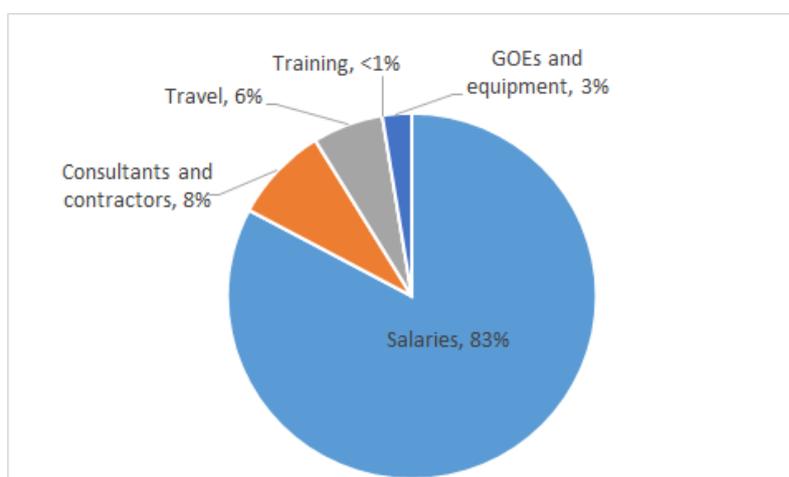
communication with donors; managing media and crises; a review of relevant standards of proof at the United Nations Dispute Tribunal (UNDT) and the Administrative Tribunal of the International Labour Organization (ILOAT); and challenges with allegation intake, assessment and prioritization. The CII endorsed, inter alia, the General Principles for Proactive Integrity Risk or Fraud Detection Activities.

XI. Management of resources

Financial resources

68. During the reporting period, OIG continued to be underfunded. Over the year, the initial 2019 budget allocation of some USD 4.5 million had to be increased to meet the cost of investigation-related travel and consultancies required to address the most critical cases. However, OIG still ended the year with a budget deficit of approximately USD 270 000. The breakdown of OIG's costs in 2019 is shown in Chart 2.

Chart 2: 2019 Expenditure



69. In preparation of the biennial budget 2020–2021, the Inspector General a.i. assessed OIG's budget situation and brought to the attention of the Director-General that the overall level of budget provision foreseen, notwithstanding an increase in the initial 2018–2019 level, did not allow OIG to assess and fully investigate the rising number of complaints. Without a substantial increase in resources, the situation will continue to deteriorate.

70. At its 178th session in November 2019, the Finance Committee emphasized the need to ensure adequate funding of OIG to address its increased workload and requested its prioritization for future budgetary adjustments and/or transfers to be presented to its 180th session. The Inspector General a.i. is confident that management will identify options to increase OIG's resources to the level needed to address the continuously high caseload and to provide the oversight services mandated by its Charter.

Staff and other personnel

71. Due to the Inspector General's extended absence on sick leave, the Director-General appointed, with effect from 14 August 2019, an Inspector General ad interim to serve until further notice. In view of the Inspector General's separation from the Organization, effective January 2020, the position has been advertised. At the time of writing this report, the recruitment process was ongoing.

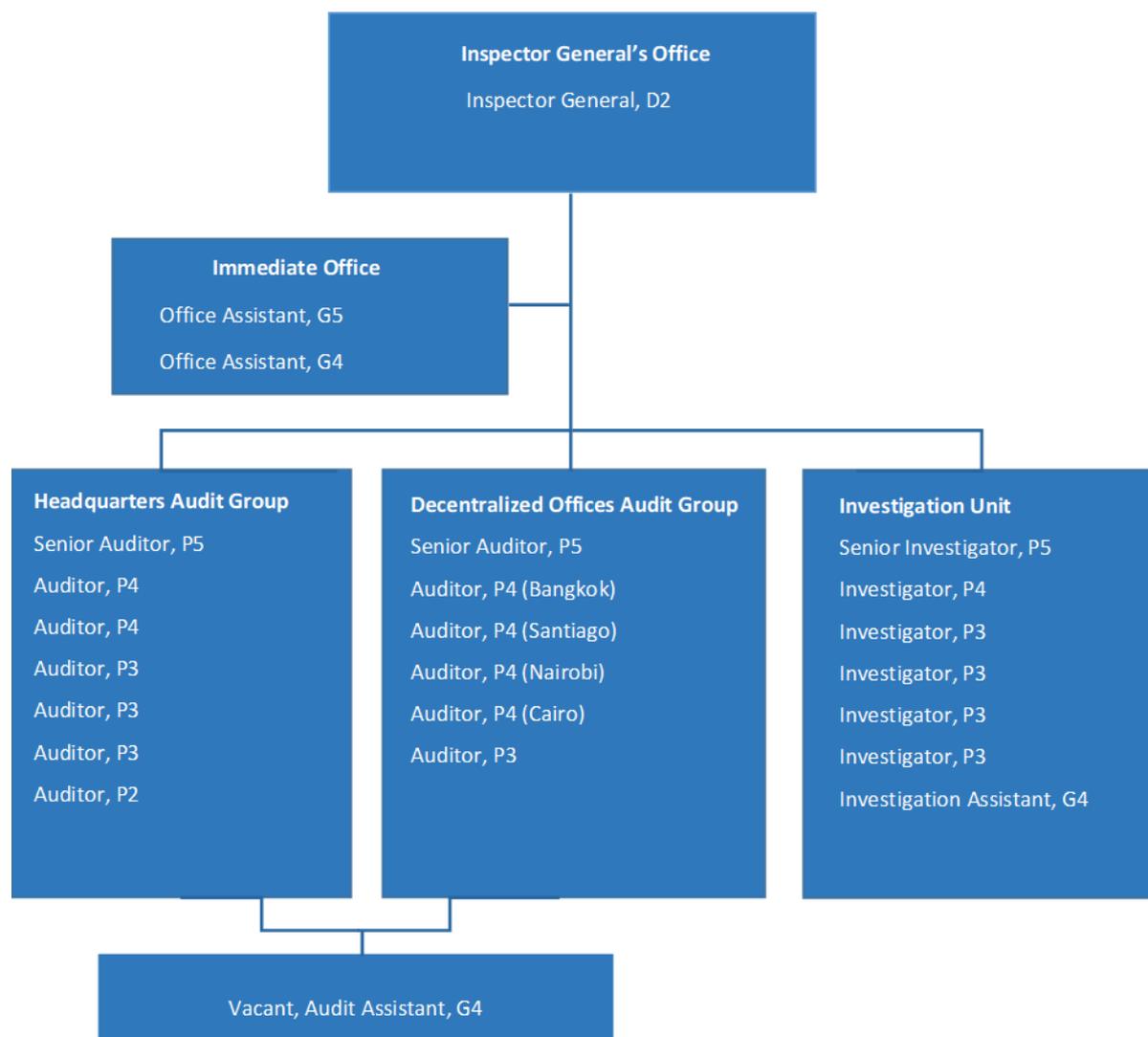
72. As of 31 December 2019, all of the other 23 approved staffing positions in OIG were filled, except one Audit Assistant position (G4), which became vacant following an internal promotion. In addition, as of 31 December 2019, OIG had four consultants (1 in audit, 3 in investigations) and two interns. For details see Table 8 and Chart 3 below:

Table 8: OIG staffing table as at 31 December 2019²

	Grade	Male	Female	Vacant	Total
Inspector General	D2	1			1
Office Assistant	G5	1			1
Office Assistant	G4	1			1
Subtotal IG's Office		3			3
Internal Audit					
Senior Auditor	P5	1	1		2
Auditor	P4	3	3		6
Auditor	P3	2	2		4
Auditor	P2		1		1
Audit Assistant	G4			1	1
Subtotal Internal Audit		6	7	1	14
Investigations					
Senior Investigator	P5	1			1
Investigator	P4		1		1
Investigator	P3	2	2		4
Investigation Assistant	G4	1			1
Subtotal Investigations		4	3		7
Total OIG		13	10	1	24

² As of 31 December 2019, OIG staff at professional and higher level held the following nationalities:

Argentina, Egypt (2), France, Georgia, Japan, Kenya, Madagascar, Malaysia, Russian Federation, Singapore, Spain, Switzerland, United Kingdom, Uruguay, USA (5).

Chart 3: OIG Organization Chart as at 31 December 2019

73. As proposed by OIG, the Director-General agreed to centralize the internal audit function at FAO headquarters, relocating the four Regional Auditor positions to Rome. This move, which was expected to take effect in April 2020, will facilitate implementation of risk-based audit planning and the day-to-day management of the audit function and will contribute to enhanced teamwork, training and quality assurance.

74. The Inspector General a.i. has pointed out the need for two additional investigator positions (at P4 and P3 level, respectively) as a minimum requirement to enable OIG to cope with its continuously high increased caseload and to strengthen its quality assurance process, as recommended by the external assessment. As of the reporting date, these additional resource requirements were still under discussion.

Professional development

75. OIG invests in professional development to ensure its personnel possess the knowledge and skills to perform the functions mandated by the OIG Charter. Training focused on audit and investigation techniques; on the use of corporate systems; and on maintaining professional certifications, such as Certified Internal Auditor and Certified Fraud Examiner. In addition, OIG personnel took various

mandatory corporate training courses and continued to enhance their language skills. During the reporting period, OIG personnel attended on average 7.4 training days.

XII. Performance indicators

76. OIG continued to monitor and report to the Director-General and to the Audit Committee on internal performance indicators regarding its core work and its management. OIG has fine-tuned these indicators and reduced their number in order to focus on the most meaningful. Details are shown in Table 9 below:

Table 9: OIG Performance indicators

Description		Target	Baseline 2018	2019
OIG core work				
1	Audit plan completion: high-risk areas covered	100%	80%	80%
2	Actual vs. planned audit assignments	100%	84%	89%
3	Average days to complete audit assignments vs baseline (days charged)	100 days	64 days	80 days
4	Average months to complete audit assignments vs baseline (calendar months)	6 months	7.7 months	11 months
5	Client satisfaction rate (on a rating scale of 1 to 6)	>4.0	4.9	4.9
6	Investigations completed within timeline	100%	57%	68%
7	Investigation recommendations implemented within one year	>90%	81%	94%
8	Audit recommendations accepted (= Agreed Actions)	>90%	100%	96%
9	Audit recommendations/Agreed Actions implemented within two years	>90%	74%	89%
10	Audit reports per auditor: above UN average	2.25	2.85	1.60
11	Audit Committee action points addressed	100%	100%	100%
OIG management				
12	Vacancy rate	<8.5%	8%	4.20%
13	Mandatory training completed by OIG personnel	>90%	Not available	84%
14	Auditors with professional certification	100%	100%	100%
15	Training days per member of OIG personnel	10 days	7 days	7.4 days
16	Absenteeism rate (below FAO average): Uncertified sick leave	<1.7 days	2.8 days	2.3 days
17	Absenteeism rate (below FAO average): Certified sick leave (does not include extended absence on sick leave of IG)	<7.7 days	4.8 days	3.7 days

Annex: List of acronyms

ADG-CS	Assistant Director-General, Corporate Services, Human Resources and Finance Department
AFAOR	Assistant FAOR
BH	Budget Holder
CAPEX	Capital Expenditure
CEB	Chief Executive Board
CII	Conference of International Investigators
CIO	Information Technology Division
CO	Country Office
CPF	Country Programming Framework
CSA	Administrative Services Division
CSDA	Procurement Service
CSO	Civil Society Organization
DDN	Office of the Deputy Director-General, Natural Resources
DDO	Office of the Deputy Director-General, Operations
DDP	Office of the Deputy Director-General, Programmes
DO	Decentralized Office
FAOR	FAO Representative
FPMIS	Field Programme Management Information System
GEF	Global Environmental Facility
HCA	Host Country Agreement
HOIA	Heads of Internal Audit in European based International Organizations
ICQ	Internal Control Questionnaire
IOTC	Indian Ocean Tuna Commission
ISO	International Organization for Standardization
IT	Information Technology
JIU	Joint Inspection Unit
LEG	Office of the Legal Counsel
LoA	Letter of Agreement
LTO	Lead Technical Officer
M&E	Monitoring & Evaluation
MS	Manual Section
MTP	Medium Term Plan
NSHR	Non-Staff Human Resources
OCC	Office for Corporate Communication
OED	Office of Evaluation
OHR	Office of Human Resources
OIG	Office of the Inspector General
OSD	Office of Support to Decentralized Offices
OSP	Office of Strategy, Planning and Resources Management
P&I	Privileges & Immunity
PIR	Proactive Integrity Review
PS	Programme Support and Technical Cooperation Department
PSA	Personal Services Agreements
PTF	Project Task Force

PWB	Programme of Work and Budget
R&A	Records and Archive
RBM	Result Base Management
RM	Resource Mobilization
RO	Regional Office
SDG	Sustainable Development Goal
SEA	Sexual Exploitation and Abuse
SOP	Standard Operating Procedure
SP	Strategic Programme
SRM	Security Risk Management
SSC	Shared Service Centre
SWAP	System-wide Action Plan
UN	United Nations
UNCT	UN Country Team
UNDAF	United Nations Development Assistance Framework
UNRIAS	UN Representatives of Internal Audit Services
UNRIS	UN Representatives of Investigation Services
USAID	United States Agency for International Development
VSC	Vendor Sanctions Committee
WFP	World Food Programme