



United Nations

Nations Unies

**OFFICE OF INTERNAL OVERSIGHT SERVICES  
INVESTIGATIONS DIVISION**

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*This Report is protected by paragraph 18 of  
ST/SGB/273 of 7 September 1994*

**INVESTIGATION REPORT ON THE FRAUDULENT USE OF**



**REDACTED REPORT**

**ID Case No. 0008-09**

**23 JUNE 2009**

**STRICTLY CONFIDENTIAL**

This Investigation Report of the Investigations Division of the United Nations Office of Internal Oversight Services is provided upon your request pursuant to paragraph 1(c) of General Assembly resolution A/RES/59/272. The report has been redacted in part pursuant to paragraph 2 of this resolution to protect confidentiality and sensitive information. OIOS's transmission of this Report does not constitute its publication. OIOS does not bear any responsibility for any further dissemination of the Report.



## I. INTRODUCTION

1. On [REDACTED], the Investigations Division of the Office of Internal Oversight Services (OIOS) received a report of possible misconduct implicating United Nations personnel in [REDACTED].

2. Specifically, the [REDACTED] of [REDACTED] reported that [REDACTED] had fraudulently utilized the [REDACTED] assigned to [REDACTED] in order to obtain [REDACTED].

3. OIOS conducted investigations into the matter and found that [REDACTED] had misused the [REDACTED] of [REDACTED].

4. This report details the investigation into [REDACTED] participation and involvement in the reported misconduct.

## II. APPLICABLE LEGAL NORMS

### 5. Staff regulations and issuances:

#### Staff Regulation 1.2

(b) Staff members shall uphold the highest standard of efficiency, competence and integrity. The concept of integrity includes, but is not limited to, probity, impartiality, fairness, honesty and truthfulness in all matters affecting their work and status;

#### Secretary-General's Bulletin ST/SGB/2004/15 (In effect 1<sup>st</sup> December 2004)

#### Section 5

5.1 Users of ICT resources and ICT data shall not engage in any of the following actions:

- b) Knowingly, or through gross negligence, making ICT resources ... available to persons who have not been authorized to access them;
- c) Knowingly, or through gross negligence, using ICT resources ... in a manner contrary to the rights and obligations of staff members;

#### [REDACTED] Administrative Instruction No. 08/2006 (In effect 1 August 2006)

- (3) Use of the [REDACTED] shall be in accordance with the highest standards of conduct expected of UN staff members and subject to the policy on the use of information and communications technology resources and data (ST/SGB/2004/15).

...

- (24) Any form of abuse by staff in utilizing their [REDACTED] that may result in financial loss to the organization directly or otherwise will result in the immediate deactivation of this service. Fraudulent use of another [REDACTED] will also result in its immediate deactivation followed by administrative action against the staff involved.

**III. IMPLICATED PERSONNEL**

6. [REDACTED] a [REDACTED] began [REDACTED] service with the Organization on [REDACTED] as a [REDACTED] [REDACTED] a position [REDACTED] stil [REDACTED]

**IV. METHODOLOGY**

- 7. The OIOS investigation included, but was not limited to the analysis of the—
  - i) itemized [REDACTED] of [REDACTED]
  - ii) [REDACTED] documentation identifying the [REDACTED] assigned to the [REDACTED] and/or [REDACTED] from which fraudulent [REDACTED] originated; and
  - iii) [REDACTED] corresponding to the times and [REDACTED] of the disputed [REDACTED]
- 8. Finally, OIOS interviewed all relevant witnesses and subjects pertaining to this matter.

**V. BACKGROUND**

[REDACTED]

9. Due to an increase in [REDACTED] to [REDACTED] experienced [REDACTED] congestion which impacted upon their operational capability. Therefore a [REDACTED] was required to initiate a [REDACTED] to [REDACTED] that were not [REDACTED] official [REDACTED]. As the United Nations has limited [REDACTED] resources, the [REDACTED] issuances were only provided to individual [REDACTED] with [REDACTED]. These [REDACTED] also enabled [REDACTED] to place [REDACTED] at a [REDACTED] rate than that offered by the [REDACTED]. As a result only internal [REDACTED] could be [REDACTED] without [REDACTED]; all other (external) [REDACTED] required the [REDACTED] to input their [REDACTED] assigned [REDACTED].

[REDACTED]

10. According to the [REDACTED] 'Guidelines on the Use of [REDACTED] and [REDACTED] catered for the demand for [REDACTED] with, amongst other things, the employment of the [REDACTED] in [REDACTED].

[REDACTED]

11. The [REDACTED] have the capability of retrieving [REDACTED] input by users, without the need for [REDACTED] and [REDACTED]. Therefore, individual [REDACTED] assigned to [REDACTED] were compromised once they utilized the [REDACTED] allocated to other [REDACTED].

**VI. INVESTIGATIVE DETAILS**

**A. [REDACTED]-ASSISTED IDENTIFICATION OF SUBJECT**

12. After receiving complaints from [REDACTED] about [REDACTED] to their [REDACTED] that had not been personally incurred, [REDACTED] and OIOS collaborated in the identification of possible subjects. The results revealed that [REDACTED] incurred [REDACTED] for [REDACTED] during [REDACTED] that originated from [REDACTED] and [REDACTED] identified these [REDACTED] as being located in the [REDACTED].

**B. ANALYSIS OF [REDACTED]**

13. All relevant information from the respective [REDACTED] was entered into [REDACTED]. This data was then analyzed by sorting and cross-referencing the [REDACTED] with the originating [REDACTED] which were then matched with the [REDACTED] assigned to those [REDACTED].

14. OIOS identified the [REDACTED] and [REDACTED] during which [REDACTED] were being placed from [REDACTED] and [REDACTED], and cross-referenced them with the [REDACTED]. OIOS determined that the [REDACTED] of [REDACTED] contained [REDACTED] that could be attributed to [REDACTED] as [REDACTED] was assigned by [REDACTED] to the [REDACTED] at the [REDACTED] and [REDACTED] in question and [REDACTED] is recorded on the disputed [REDACTED]. In addition, the analysis undertaken by OIOS extrapolated further [REDACTED] which were possibly misused by [REDACTED].

15. OIOS calculated that the amount defrauded is estimated at [REDACTED] in [REDACTED] and [REDACTED] in [REDACTED]. The affected [REDACTED] and a summary of these unauthorized [REDACTED] are depicted in [REDACTED].

**C. WITNESS INTERVIEWS**

**1. Interview with [REDACTED]**

16. On [REDACTED] OIOS interviewed [REDACTED] who admitted utilizing [REDACTED] to make [REDACTED] and claimed [REDACTED] obtained the [REDACTED] from [REDACTED].

[REDACTED]

2. Interview with [REDACTED]

17. On [REDACTED], OIOS interviewed [REDACTED]. [REDACTED] confirmed that [REDACTED] conducted preliminary enquiries with [REDACTED] after [REDACTED] reviewed the [REDACTED] of one of the affected [REDACTED] and noted that many of the [REDACTED] were made during [REDACTED]. [REDACTED] stated that [REDACTED] denied any wrongdoing and stated [REDACTED] was provided the [REDACTED] by a [REDACTED], who was allegedly the person misusing the [REDACTED] for [REDACTED], and that [REDACTED] reported the incident to [REDACTED].

3. Interview with [REDACTED]

18. On [REDACTED] OIOS interviewed [REDACTED] as [REDACTED] appeared on the disputed [REDACTED]. [REDACTED] recalled that [REDACTED] had [REDACTED] on [REDACTED] from the [REDACTED] times. OIOS notes that it is necessary to use [REDACTED] to make [REDACTED] to [REDACTED].

4. Interview with [REDACTED]

19. OIOS interviewed [REDACTED] on [REDACTED]. During that interview [REDACTED] was asked about [REDACTED] appearing on the disputed [REDACTED]. [REDACTED] admitted misusing the [REDACTED] of [REDACTED] and claimed that the [REDACTED] was given to [REDACTED] by [REDACTED].

D. INTERVIEW WITH SUBJECT

20. OIOS interviewed [REDACTED] on [REDACTED]. [REDACTED] stated that [REDACTED] was never allocated a [REDACTED] nor provided an individual [REDACTED]. However, [REDACTED] confirmed that there are [REDACTED] allocated to the [REDACTED], where [REDACTED] worked for the previous [REDACTED] and [REDACTED].

21. [REDACTED] advised that there are [REDACTED] - from [REDACTED] to [REDACTED] from [REDACTED] to [REDACTED] and from [REDACTED] to [REDACTED]. [REDACTED] stated that [REDACTED] support the operations in the [REDACTED] but only for the [REDACTED] and [REDACTED], but working [REDACTED] to [REDACTED] and [REDACTED] to [REDACTED] respectively. [REDACTED] confirmed that from [REDACTED] until [REDACTED] the next [REDACTED] the assigned [REDACTED] works in the [REDACTED] by [REDACTED].

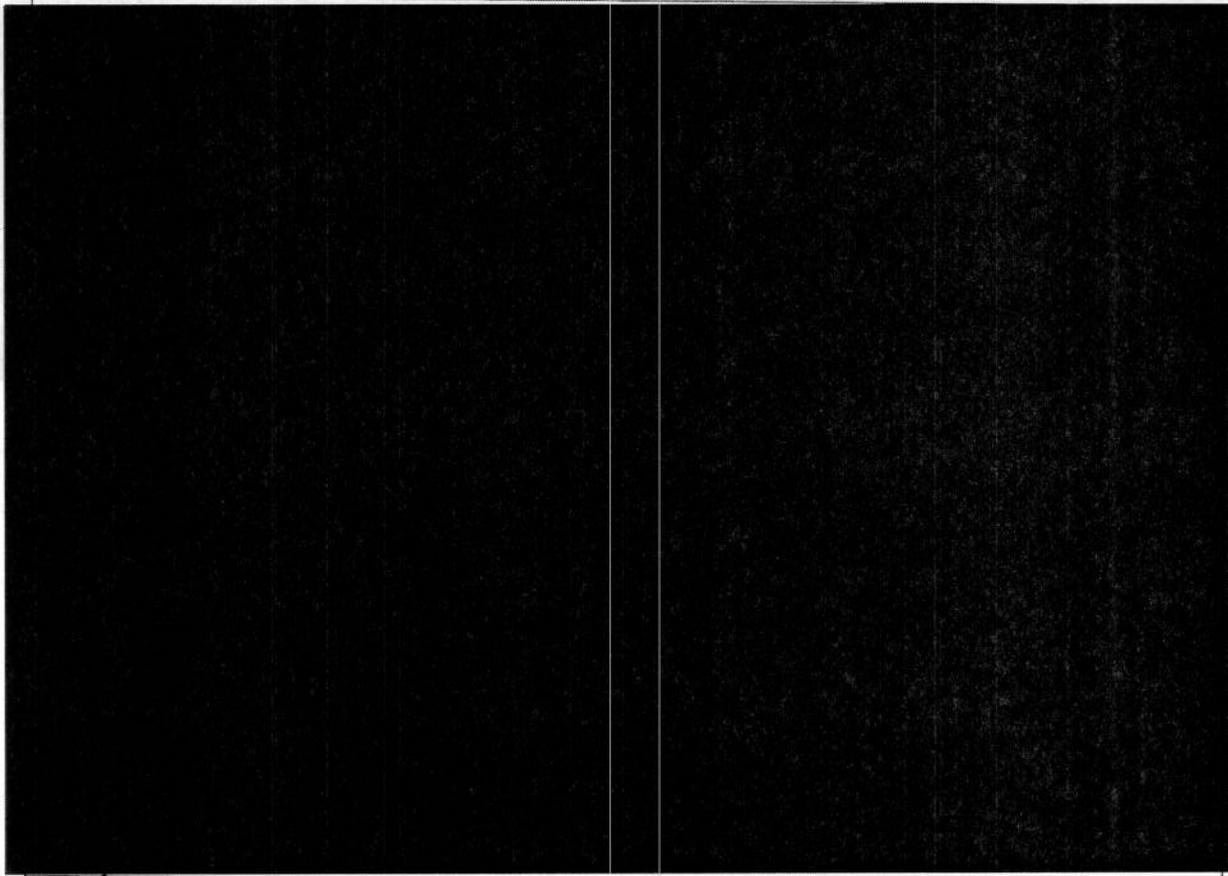
[REDACTED]

22. [REDACTED] stated that at the commencement of each [REDACTED] signs for the [REDACTED] and [REDACTED] allocated to [REDACTED] and as such, [REDACTED] is responsible and accountable for those items.

23. [REDACTED] initially stated in [REDACTED] interview that [REDACTED] became aware of the [REDACTED] after [REDACTED] interview with the [REDACTED] on the [REDACTED]. Later during the interview, [REDACTED] clarified that [REDACTED] meant to say [REDACTED] did not know the details of [REDACTED] before [REDACTED] interview. However, [REDACTED] was aware for a long time that the [REDACTED] could be used to [REDACTED]

24. [REDACTED] claimed that [REDACTED] reported to the [REDACTED] the misuse of the [REDACTED] by [REDACTED], and that [REDACTED] had told [REDACTED] that what [REDACTED] was doing was 'wrong'.

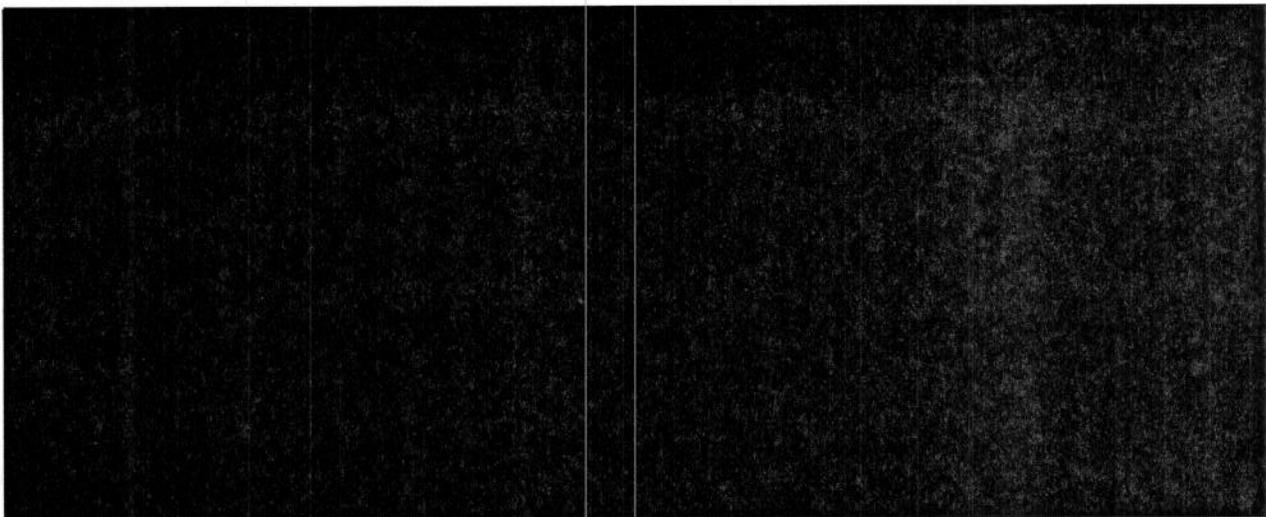
25. [REDACTED] stated that sometime between [REDACTED] and [REDACTED] noted [REDACTED] misuse of the [REDACTED]. An extract of the entry is depicted in [REDACTED]



26. [REDACTED] confirmed [REDACTED] made the entry in [REDACTED] depicted in [REDACTED]. OIOS notes the following about the entry in [REDACTED]:

- a) It was written on [REDACTED] the approximate date of [REDACTED] interview with [REDACTED]
- b) It was [REDACTED] in different [REDACTED] to the rest of the remarks on the [REDACTED] and [REDACTED]
- c) It was [REDACTED] in the [REDACTED] and not, as expected, in the [REDACTED].

27. [REDACTED] also stated that [REDACTED] reported [REDACTED] misuse of the [REDACTED] to [REDACTED] via [REDACTED] and [REDACTED] provided OIOS a copy, as shown in [REDACTED] below:



28. OIOS drew [REDACTED] attention to the fact the [REDACTED] depicted in [REDACTED] was sent on [REDACTED] which was after [REDACTED] interview with [REDACTED] claimed that [REDACTED] sent the [REDACTED] on [REDACTED] and that "the [REDACTED] located in [the [REDACTED] had a problem, and it automatically changed the [REDACTED] to the [REDACTED] instead of [REDACTED]

29. When OIOS posed questions to [REDACTED] that many of the disputed [REDACTED] originated from [REDACTED] in the [REDACTED] - after [REDACTED] when [REDACTED] was not [REDACTED] and [REDACTED] was the only assigned [REDACTED] claimed that [REDACTED] did not misuse any [REDACTED] and that it could have been any of [REDACTED]

[REDACTED]

[REDACTED] or [REDACTED] OIOS asked [REDACTED] to provide these names to assist with the investigation, however [REDACTED] failed to do so.

30. [REDACTED] was shown the [REDACTED] for the [REDACTED] and the [REDACTED] for [REDACTED] in which [REDACTED] corresponded to the [REDACTED] of the disputed [REDACTED] was asked to comment regarding this issue, however, [REDACTED] failed to provide an answer.

**VII. FINDINGS**

31. OIOS finds that [REDACTED] is responsible for the misuse of [REDACTED] of [REDACTED] estimated at [REDACTED] in [REDACTED], and [REDACTED] in [REDACTED].

**VIII. CONCLUSIONS**

32. Based on the evidence collected and the findings above, OIOS concludes that [REDACTED] failed to adhere to the standard of integrity expected of United Nations personnel and that [REDACTED] contravened staff regulation 1.2(b) and relevant administrative issuances.

**IX. RECOMMENDATIONS**

33. In view of the preceding findings, OIOS makes the following recommendations:

**Recommendation 1:** It is recommended that the [REDACTED] take appropriate action against [REDACTED].

**Recommendation 2:** It is recommended that the [REDACTED], finalize estimated losses and consider seeking financial recovery from [REDACTED].

[REDACTED]

