

# Governing Body

341st Session, Geneva, March 2021

Programme, Financial and Administrative Section

PFA

Audit and Oversight Segment

**Date:** 17 February 2021

**Original:** English

Ninth item on the agenda

## Report of the Chief Internal Auditor for the year ended 31 December 2020

### Purpose of the document

This document contains the report of the Chief Internal Auditor on the activities of the Office of Internal Audit and Oversight, including significant findings resulting from internal audit and investigation assignments conducted during 2020, for consideration by the Governing Body (see the draft decision in paragraph 4).

**Relevant strategic objective:** None.

**Main relevant outcome:** Enabling outcome B: Effective and efficient governance of the Organization.

**Policy implications:** None.

**Legal implications:** None.

**Financial implications:** None.

**Follow-up action required:** The Office to provide follow-up.

**Author unit:** Office of Internal Audit and Oversight (IAO).

**Related documents:** [GB.340/PFA/9\(Rev.1\)](#).

1. In accordance with the decision taken by the Governing Body at its 267th Session (November 1996), the Director-General transmits herewith the report of the Chief Internal Auditor on significant findings resulting from audit and investigation assignments carried out during 2020.
2. The Director-General considers the work performed by the Chief Internal Auditor to be extremely valuable in assessing strengths and weaknesses in operations, practices, procedures and controls within the Office. Recommendations made by the Office of Internal Audit and Oversight are thoroughly evaluated and there is constant dialogue between managers and the Chief Internal Auditor to give effect to them.
3. Investigation work undertaken by the Chief Internal Auditor is an essential element of the Office's accountability mechanism by providing those responsible for making recommendations relating to allegations of fraud or misconduct with invaluable independent findings.

## ▶ Draft decision

---

4. **The Governing Body took note, by correspondence, of the report of the Chief Internal Auditor for the year ended 31 December 2020.**

# Report of the Chief Internal Auditor on significant findings resulting from internal audit and investigation assignments undertaken in 2020

## Table of contents

	Page
Introduction .....	7
Summary of activities .....	7
Summary of audit results .....	9
Summary of observations of the field audit .....	12
Follow-up of internal audit recommendations.....	12
Investigation results .....	14

## Appendices

I. List of internal audit reports issued in 2020.....	17
II. Summary of recommendations.....	18
III. List of investigation reports issued in 2020.....	20
IV. Substantiated cases by category completed 2016 to 2020.....	21

## ▶ Introduction

---

1. The Office of Internal Audit and Oversight (IAO) of the International Labour Office (the Office) fulfils an internal independent oversight function, as established under article 30(d) of the Financial Regulations and Chapter XIV of the Financial Rules. Its mandate is further underpinned by its Audit and Investigation Charters, which were approved by the Governing Body.
2. The IAO's mission is to enhance and protect the ILO's value by providing risk-based and objective assurance, advice and insight. The IAO aims to assist the Office in accomplishing its strategic objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, internal control and governance processes.
3. In addition, its mandate includes responsibility for conducting fact-finding investigations into allegations of financial or administrative misconduct and other irregular activities. Since 11 November 2019, the IAO's mandate has been clarified to include the authority to conduct investigations into allegations of sexual exploitation and abuse, and retaliation against whistle-blowers referred by the Ethics Officer.
4. The IAO conducts its activities in conformity with the International Standards for the Professional Practice of Internal Auditing of the Institute of Internal Auditors (the IIA standards), the Uniform Principles and Guidelines for Investigations endorsed by the Conference of International Investigators of the United Nations Organizations and Multilateral Financial Institutions, and the IAO's standard operating procedure for investigations.
5. The IAO does not develop or install procedures or engage in any activity that it would normally review or appraise or which could be construed as compromising either its independence or objectivity. Under Chapter XIV of the Financial Rules and its Audit and Investigation Charters, the IAO has full and free access to all records, personnel, operations, functions and other material relevant to the subject matter under review.
6. The Chief Internal Auditor confirms his independence and that the IAO's activities have been carried out free from interference by management or other stakeholders.

## ▶ Summary of activities

---

7. This section provides a brief overview of the main activities undertaken by the IAO in 2020.

### Assurance audits

8. The new coronavirus disease (COVID-19) first appeared in 2019 and became a global pandemic early in 2020. The ILO moved to work remotely in practically all duty stations from mid-March. Successive waves of contagion has meant that methods of working changed along with the severity of the infection rate. Mission travel has been severely restricted, and staff have been working from home, making site visits impractical. Given that staff in headquarters and field locations were teleworking and could not safely meet with auditors or come to the offices to obtain any necessary original documentation, the

IAO's audit plans and activities have been revised and refocused. The IAO explored the possibility of using local audit firms to undertake audit work in field locations. Due to local restrictions, this was not possible.

9. Based on current predictions on the availability of a vaccine to a majority of the population, and thus reducing the risk of transmission of the coronavirus, it is not possible to predict with certainty when a return to pre-pandemic conditions of travel and office attendance will be possible. The IAO has therefore begun to cover its field offices audit through a different audit approach, namely remote audits, taking advantage of the completed rollout of the ILO's Integrated Resources Information System (IRIS) in all of the ILO's established field offices as well as in a number of project offices.
10. During 2020, the IAO issued one assurance audit report covering a field office in Africa and one advisory report related to a headquarters function (see Appendix I). During 2020, the IAO completed the fieldwork for a further four audit assignments,<sup>1</sup> which are in various stages of reporting. The Chief Internal Auditor will present a summary of the findings arising from these assignments to the Governing Body in March 2022 together with audits undertaken during 2021, including the remote audits of field activities.

## Investigations

11. In 2020, IAO received 54 new referrals for review, compared to 50 in 2019, 69 in 2018 and 41 in 2017. The trend shows a slight upturn in new referrals, despite the COVID-19 pandemic.
12. Due to the travel and working restrictions put in place because of the COVID-19 pandemic, the IAO explored new methods of investigating, including using consultants for local verifications where travel was no longer possible, and remote verification and remote interviewing techniques. Adapting in this way ensured that investigation cases continued to be processed.
13. A breakdown of the status of cases as at 31 December 2020 is shown in paragraph 39 below and a list of issued reports in Appendix III.

## Other activities

14. The IAO provides internal audit and investigation services for the International Training Centre of the ILO in Turin, Italy. In 2020, the IAO developed an audit plan covering the Centre; however, due to the COVID-19 pandemic and the working from home status of the majority of the staff for most of the year, audits were postponed to 2021. Remote work was begun on a preliminary review of the Centre's pavilion renovation project.
15. Since 2005, the IAO has been using the TeamMate audit management software. The current version of the programme is being replaced by a web-based application called TeamMate+. As support for the current version will cease during the next biennium, it was decided to make early plans in 2020 to switch to the new platform. The IAO also took this opportunity to thoroughly review working procedures and audit programmes to take advantage of the capabilities offered by the new system. Two TeamMate+ "champions" were trained, as were all IAO staff. The undertaking was intensive, and the IAO anticipates that the new system will improve its audit documentation and enable smoother risk assessments and audit planning in the future.

---

<sup>1</sup> External collaboration contracts; e-banking; gender audit; and establish and maintain projects.

16. During 2020, the IAO attended the meetings of the Steering Committee for the Headquarters Building Renovation Project, the Risk Management Committee and the Information Technology Governance Committee as an observer. As part of its outreach, the IAO participated in a joint “Ethics and misconduct reporting” virtual meeting to raise awareness of this issue among staff in the Africa region. This was the first time the Ethics Officer, the IAO and the Human Resources Development Department (HRD) had jointly participated in an awareness-raising session.
17. In addition, the IAO provided ad hoc advice to management, per request. Of note in 2020, the IAO Chief of Investigations assisted HRD with a special assignment.
18. As part of a verification exercise it was conducting on a project implemented by the ILO, the European Commission’s Directorate-General for International Cooperation and Development (DEVCO) approached the IAO in September 2020 for assistance. DEVCO requested that the IAO confirm elements of reported expenditure, and provide assurance that those elements were properly calculated and that there was a reasonable explanation for the variance against budget. On an exceptional basis, the IAO agreed to undertake the assignment and the work is ongoing. The IAO shall report its finding to DEVCO in the form of a letter of assurance in 2021.
19. Officials from the IAO’s Assurance Audit Unit and the Investigation and Inspection Unit participated actively in their respective oversight peer groups within the United Nations (UN) system: the UN Representatives of Internal Audit Services and the UN Representatives of Investigation Services. The Conference of International Investigators, normally held on an annual basis, was postponed due to the COVID-19 pandemic.
20. With the International Committee of the Red Cross (ICRC), the IAO was due to host the 2020 annual Heads of Internal Audit in International Organizations in Europe (HOIA) conference. Organization of the conference was well advanced and the meeting was planned to take place in April 2020. Because of COVID-19, the IAO and ICRC took the decision to cancel the conference. Nevertheless, the IAO organized a virtual training event attended by 30 participants from nine organizations in the HOIA orbit and a separate virtual meeting attended by over 60 HOIA colleagues to discuss the impact of COVID-19.

## ▶ Summary of audit results

---

21. In the audit and advisory reports issued in 2020, the IAO proposed a number of recommendations: 32 arising from the assurance audit and 3 from the advisory audit and assessed them to be of varying significance for the ILO, with the levels of low, medium, high and critical importance. The three recommendations arising from the advisory report were presented as valid choices, representing three options from which to choose.
22. The significant findings arising from the IAO’s activities are detailed in the report below.
23. Following on from its 2020 activities, the IAO has made a number of strategic recommendations in this report for consideration by the Office. These concern:

- the flexibility in continuing the Voluntary Thrift Benefit Fund for ILO staff members;
- strengthening internal controls over the payment cycle in country offices by reminding office financial departments to ensure that all invoices are thoroughly reviewed for accuracy and authenticity prior to effecting payment;
- reinforcing the requirements and accounting for the management of grant agreements;
- read-only access to projects that do not meet the criteria for full IRIS rollout; and
- timelier implementation and reporting on internal audit recommendations.

## Office pandemic response

24. The disruptions caused by the worldwide pandemic in the first quarter of 2020 brought about many changes to the working methods employed in the ILO. Emphasizing the health, welfare and safety of its staff, the Office implemented teleworking operations for the majority of officials, curtailed travel, and emphasized virtual meetings and trainings. Regular budget activities as well as extra-budgetary-funded development cooperation projects were affected. In response to these changes, the IAO, in consultation with the Independent Oversight Advisory Committee, reviewed certain aspects of this altered modus operandi, including an assessment of potential internal control risks arising from the pandemic, and the result of the assessment will be issued in 2021.
25. The IAO's findings thus far show that the Office demonstrated a high degree of agility, commitment, and resourcefulness to adapt or change working practices and policies to enable continued delivery of the ILO's programme of work and contact with both staff and constituents, while at the same time maintaining the health and safety of staff. Examples include: (i) its communication strategy (internal and external); (ii) the *ILO Monitor* and other ILO reports on the impact of the crisis on the world of work; (iii) management of the ILO offices to cope with restrictions required to protect the health and safety of staff, including protection of vulnerable staff, through the development and implementation of facility safety plans and procedures, which are subject to approval by the ILO's Occupational Safety and Health Coordinator; (iv) actions taken by HRD to adapt policies, procedures and staff working methodologies; and (v) the use of information technology (IT) to facilitate continued operations of the ILO.

## Risk management

26. During 2020, the Office revised the strategic risk register that accompanies the programme and budget. In addition, the Office launched a fraud risk assessment, which the Senior Risk Officer is undertaking. Initial findings indicate that the greatest losses occurred in the Staff Health Insurance Fund (SHIF), disbursements and implementation agreements. Compared to external benchmarks, there have been relatively few instances of financial statement fraud and corruption, and few allegations come through whistle-blower hotlines. These differences may be related to the particular nature of the ILO business model. There is also a greater prevalence of fraud in activities funded by extra-budgetary funds than the regular budget. The fraud risk assessment will continue into 2021, and is expected to produce proposals reinforcing the ILO's institutional safeguards. As part of its audit programmes, the IAO reviews the composition of the risk registers drafted by the entities.

27. The IAO continued its observer status in the Risk Management Committee, and noted the continued emphasis placed by the Senior Risk Officer on assessing risk and establishing risk registers for development cooperation projects. This includes ensuring good practices are promulgated. The IAO repeats its opinion that the use of risk assessments in the early formulation stages of development cooperation projects will assist in reducing the likelihood of fraud occurring during implementation. The IAO further suggests that for large-scale projects, the department responsible for project development should liaise with the Senior Risk Officer at an early stage.

## Headquarters advisory service

### Voluntary Thrift Benefit Fund

28. The IAO issued an advisory report on the Voluntary Thrift Benefit Fund (VTBF) for ILO staff members. In 1992, the International Labour Conference approved the setup of the VTBF, the purpose of which was to assist ILO staff who may have been affected by changes in pensionable remuneration amounts following on from the ILO's adherence to the regulations of the United Nations Joint Staff Pension Fund. The Office also allowed staff employed after 1991 to participate in the VTBF as a savings scheme. Over a number of years the number of participants has fallen, as well as the value of the Fund.
29. In March 2019, HRD engaged an external consultant to review the VTBF, focusing on the investment performance and the level of Fund participation. The external consultant concluded that the Fund has long since served its original primary purpose of providing offsetting of any reduction in the pension benefits of the eligible staff. On this basis, the Management Committee considered possible options, including the dissolution of the Fund and requested an internal audit review before making a final decision on the steps to be taken.
30. The IAO's review covered the legal status of the Fund, governance, performance of the Fund, staffing structure, administrative procedures, information storage, the role of other ILO departments involved in the administration of the VTBF, and the cost effectiveness of the VTBF administration.
31. Taking into account its findings, the IAO supports the conclusions of the consultant and recommends that the Fund be wound up in accordance with the procedures set out and approved by the Governing Body. Should the VTBF Management Committee decide to maintain the Fund, the IAO recommends that the management and administration of the VTBF no longer remain in-house. If it does remain in-house, the transaction cost would be high and, with a dwindling number of participants, it would likely increase. The report details a number of measures that would need to be implemented to bring the system of internal control up to an adequate standard, which would require investment in staff and IT.

### Field audit

32. During 2020, the IAO issued one assurance audit report for audit work conducted at ILO field and project offices in West Africa. The IAO proposed 32 recommendations, of which 20 were of high significance, 9 of medium significance and 3 of low significance. The audit indicated the need for strengthening the internal control environment in the areas of finance, safety and security, IT, and management. Although these issues apply to the office under audit, a number have been recurring themes in past IAO reports to the Governing Body.

## ▶ Summary of observations of the field audit

---

- 33.** The field office reported to the IAO that it has taken action to address the audit's findings. Nevertheless, there are a number of issues with Office-wide relevance:
- Verification of seminar invoices. Greater emphasis is needed on the review of supporting documentation before seminar expense reports are cleared and accounted for (with regard to the field office audited, when conducting a sample check of seminar transactions, the IAO identified possible irregularities, which is the subject of an ongoing investigation);
  - Cash advances. Rather than continuing to place a heavy reliance on cash advances to ILO staff members to cover costs related to seminar expenses, and to reduce the risk of robbery or fraud, the IAO recommends that the Office explore alternative electronic means to transfer funds to seminar participants and vendors, taking into account the cost/benefit of such alternative means;
  - Inappropriate use of grant agreements. Grant agreements are to be used to provide financial assistance to organizations that undertake independent activities in accordance with the ILO's mandate and require a minimum of reporting upon completion of activities. The Office disbursed some US\$287,000 via grant agreements between January 2018 and November 2019. However, per the ILO's criteria, the activities undertaken should have been supported through implementation agreements, which require a higher level of financial and technical reporting and accountability from recipient organizations. A similar finding was noted in the IAO's previous report to the Governing Body.<sup>2</sup> The IAO repeats its recommendation that the Office should reinforce the awareness of the applicability of the grants mechanism to ensure its proper use; and
  - Access to IRIS. The Office completed the rollout of IRIS to all offices. However, while ILO offices are now connected, many development cooperation projects do not have access to IRIS. In the project office visited during the audit, staff could not monitor their expenditure without having to request reports from the ILO office. Although the Office has enacted criteria to determine whether a project may obtain full IRIS access, at least read-only availability should be considered in the cases of smaller projects that may not meet the thresholds for full deployment. To facilitate decision-making, departments or field offices developing project proposals should ensure any additional costs permitting IRIS read-only access are included in the project budget and that IT security concerns are addressed.

## ▶ Follow-up of internal audit recommendations

---

### Office implementation reports

- 34.** During 2019, the IAO issued 12 assurance audit reports containing 206 audit recommendations, assessed with the levels of low, medium and high importance. As of the drafting of this present report, the implementation reports provided by the Treasurer and Financial Comptroller related to only nine of these reports. Of the three

---

<sup>2</sup> GB.340/PFA/9(Rev.1), paras 41–42.

implementation reports still outstanding, two were delivered by the end of January 2021. The IAO can thus only report on the implementation of 163 of these recommendations.

- 35.** The table below shows the status of the recommendations on which the IAO can report. Management accepted 153 of the 163 recommendations, or 94 per cent; thus, management undertakes the responsibility related to these observations and recommendations. Percentage figures are similar to those reported in previous years, although the status “implementation in progress” is higher than usual.

Recommendation status	High	Medium	Low	Grand total	Percentage of total accepted recommendations
Fully implemented	43	43	26	112	73%
Partially implemented	2	1	1	4	3%
Implementation in progress	19	12	3	34	22%
Implementation deferred	-	3	-	3	2%
Not accepted	3	7	-	10	-
<b>Grand total</b>	<b>67</b>	<b>66</b>	<b>30</b>	<b>163</b>	<b>-</b>

## Timely implementation of audit recommendations

- 36.** As per the ILO Internal Audit Charter,<sup>3</sup> the Office of the Treasurer and Financial Comptroller takes the lead role in following up with responsible managers to monitor that corrective actions have been taken to address issues raised in internal audit reports. Office Procedure IGDS No. 123 entitled “Follow-up on recommendations of the Office of Internal Audit and Oversight” states that the units responsible for implementing oversight recommendations must provide their action plans within three months of the audit report being issued. Furthermore, all audit recommendations accepted by management are to be satisfactorily addressed within six months of the report’s date.
- 37.** As of the drafting of this present report to the Governing Body in early January 2021, two audits delivered by the IAO in 2019 were still not closed by the Office, some 14 months following issuance, and one was still outstanding by the end of January 2021. Although the COVID-19 pandemic may cause some delays in putting recommendations into operation, these three reports were issued in November 2019, and thus the three-month deadline for reporting implementation arrived prior to lockdowns.
- 38.** The IAO’s previous report to the Governing Body<sup>4</sup> remarked that two implementation reports had not been prepared within the stated deadlines. It further identified a previous year’s report, which contained four areas of critical control deficiencies, had not been reported as implemented until 14 months following issuance. The IAO repeats its recommendation from its previous report that the Office take action to ensure that all responsible units respect the reporting deadlines and enact all recommendations in a timely manner.

<sup>3</sup> GB.326/PFA/9(Rev.), Appendix III.

<sup>4</sup> GB.340/PFA/9(Rev.1), paras 55–56.

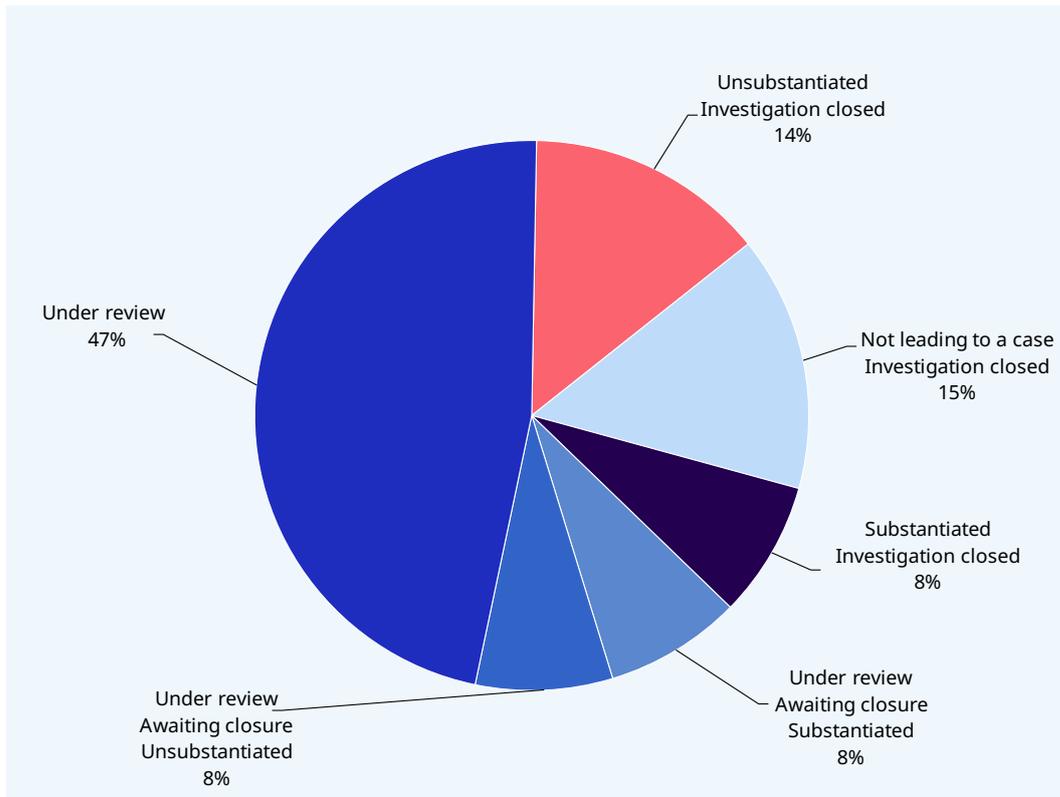
## ▶ Investigation results

---

### Investigation reports issued in 2020 and completed investigations awaiting reporting

- 39.** The IAO received 54 case referrals during the course of 2020, to add to the 54 that were carried forward from earlier years and the 23 pending reporting, namely a total of 131 cases. The breakdown of activity for 2020 is as follows:
- 11 cases were investigated, report issued – substantiated;
  - 1 case was investigated, report issued – unsubstantiated;
  - 38 cases were reviewed, of which:
    - 12 where no further action was deemed necessary following initial assessment;
    - 20 where the investigation was closed as the case was found to be unsubstantiated following a preliminary investigation; and
    - 6 were found to be unsubstantiated following a full investigation, where no formal subject interview took place;
    - of all the cases above, 2 were brought to the attention of the auditors for follow up, 1 was referred to the Ethics Officer, 1 to HRD as it concerned a management issue and 1 to the technical departments as it was considered outside the mandate of the IAO;
  - 20 cases are awaiting reporting (10 awaiting reporting as substantiated cases and 10 awaiting reporting as unsubstantiated cases);
  - 61 cases will be carried forward to 2021, of which:
    - 4 cases are the subject of full investigations at various stages of completion;
    - 46 cases are preliminary investigations;
    - 1 case is at the initial assessment stage;
    - 10 cases have been recorded at the intake stage.

► Status of IAO investigations as at 31 December 2020



**Lessons learned arising from investigations**

40. The IAO has analysed substantiated investigation reports issued for the five years between 1 January 2016 and 31 December 2020 and can provide the following information on the types of cases by category as detailed in Appendix IV. The statistics indicate that the main category for substantiated cases is that of making fraudulent statements about benefits and entitlements (33 per cent), followed by professional misconduct (23 per cent).
41. The investigations completed in 2020 identified two key issues where lessons can be learned with respect to the department, office, or project where fraud or misconduct were substantiated, as follows:
  - the need for regular awareness raising on staff obligations regarding outside activities. This could form part of a strategic and structured training package that addresses issues related to expected ethical conduct of an ILO official. The appointment of a full-time Ethics Officer as proposed in the Programme and Budget for 2022–23 would facilitate the implementation of such initiatives; and
  - the need for clarity in the SHIF internal processes for issuing attestations to staff (IAO plans to undertake an internal audit of SHIF in 2021).

## ▶ Appendix I

---

### List of internal audit reports issued in 2020

Index No.		Audit reference	Date issued
<b>ILO</b>			
1.	The IAO Updated Audit Plan for 2020–21	IA 1-6-1 (2020)	07.02.2020
2.	Report on the Internal Audit of the ILO Decent Work Technical Support Team for West Africa and Country Office for Senegal, Cabo Verde, Gambia, Guinea and Guinea-Bissau in Dakar, Senegal	IAO/1/2020	19.05.2020
3.	Report on the Internal Audit of the Voluntary Thrift Benefit Fund for ILO staff members	IAO/2/2020	23.12.2020
<b>Turin Centre</b>			
1.	Turin Centre Audit Planning Memorandum for 2020–21	IA 1-6-1 (2020)	23.12.2020

---

## ▶ Appendix II

---

### Summary of recommendations

#### Risk management

1. The IAO repeats its opinion that the use of risk assessments in the early formulation stages of development cooperation projects will assist in reducing the likelihood of fraud occurring during implementation. The IAO further suggests that for large-scale projects, the department responsible for project development should liaise with the Senior Risk Officer at an early stage.

#### Voluntary Thrift Benefit Fund for ILO staff members

2. The IAO recommends that the Fund be wound up in accordance with the procedures set out and approved by the Governing Body. Should the VTBF Management Committee decide to maintain the Fund, the IAO recommends that the management and administration of the VTBF no longer remain in-house. If it does remain under the ILO's control, a number of measures would need to be implemented to bring the system of internal control up to an adequate standard, requiring investment in staff and IT.

#### Verification of invoices

3. Prior to processing payment, office financial departments should ensure that all invoices are thoroughly reviewed for accuracy and authenticity.

#### Cash advances

4. Rather than to continue to place a heavy reliance on cash advances to ILO staff members to cover costs related to seminar expenses, and to reduce the risk of robbery or fraud, the IAO recommends that the Office explore alternative electronic means to transfer funds to seminar participants and vendors, taking into account the cost/benefit of such alternative method.

#### Grant agreements

5. The Office should reinforce the requirements and applicability of the grants mechanism to ensure they are used accurately and their procedures are correctly followed.

#### Access to the ILO's Integrated Resources Information System (IRIS)

6. Although the Office has enacted criteria to determine whether a project may obtain full IRIS access, at least read-only availability should be considered in the cases of smaller projects that may not meet the thresholds for full deployment. To facilitate decision-making, departments or field offices developing project proposals should ensure any additional costs permitting IRIS read-only access are included in project budgets and that IT security concerns are addressed.

### **Timely implementation of internal audit recommendations**

7. The IAO reiterates its previous recommendation that the Office take action to ensure that all responsible units respect the reporting deadlines and enact all internal audit recommendations in a timely manner.

▶ **Appendix III****List of investigation reports issued in 2020**

Index No.	Date issued	
<b>Substantiated (11 cases concluded)</b>		
1.	Sexual exploitation and abuse by a contractor used by an implementing partner	19.02.2020
2.	Bribery of an ILO official following a procurement process	23.03.2020
3.	Inappropriate use of ILO property to access pornographic content on the internet	23.03.2020
4.	Inappropriate behaviour by disclosing a wifi password of an ILO staff member, exposing the ILO to security and personal risk	23.03.2020
5.	Undeclared outside activity	23.03.2020
6.	Inappropriate behaviour with regard to transportation of controlled drugs and pornographic material across an international border	02.04.2020
7.	Falsely claiming medical expenses	23.04.2020
8.	Inappropriate behaviour by an ILO staff member during an official meeting	06.05.2020
9.	Falsely claiming medical expenses	03.06.2020
10.	Falsely claiming medical expenses	31.07.2020
11.	Misuse of position and access to generate attestations	09.12.2020
<b>Unsubstantiated/no further action (39 cases concluded)</b>		
1.	Attempt to falsely claim dependency benefits – unsubstantiated	02.04.2020
2.	Memo where no further action taken (38 cases, of which 12 were closed noting no further action following initial assessment, 20 were closed and classed as unsubstantiated following a preliminary investigation, and 6 were closed and classed as unsubstantiated following a full investigation where no formal subject interview was merited based on the facts established).	30.12.2020

▶ **Appendix IV****Substantiated cases by category completed 2016 to 2020**

<b>Year</b>	<b>No. of cases</b>
<b>2016</b>	<b>5</b>
Externally perpetrated fraud	1
Making fraudulent statements	2
Professional misconduct	1
Theft	1
<b>2017</b>	<b>7</b>
Bribery and corruption	1
Externally perpetrated fraud	1
Making fraudulent statements	3
Professional misconduct	1
Theft	1
<b>2018</b>	<b>10</b>
Bribery and corruption	4
Externally perpetrated fraud	2
Making fraudulent statements	3
Professional misconduct	1
<b>2019</b>	<b>10</b>
Abuse of position of trust	2
Bribery and corruption	2
Making fraudulent statements	2
Professional misconduct	2
Theft	2
<b>2020</b>	<b>11</b>
Externally perpetrated fraud	1
Inappropriate use of IT resources/networks	1
Making fraudulent statements	4
Professional misconduct	5
<b>Grand total</b>	<b>43</b>