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**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*

**INVESTIGATIONS INTO ALLEGATIONS OF FRAUDULENT  
SUBMITTED BY**

**REDACTED REPORT**

**ID Case No. 0921-06**

**09 MAY 2007**

**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.

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## I. INTRODUCTION

1. In [REDACTED] the Office of Internal Oversight Services (OIOS) received a request from the [REDACTED] for an investigation into a suspected fraudulent [REDACTED] submitted by [REDACTED]

[REDACTED] The [REDACTED] was submitted to [REDACTED] by [REDACTED] for [REDACTED] at the [REDACTED] in [REDACTED] and amounted to [REDACTED]. In the course of the investigation, OIOS learned that [REDACTED] had submitted an [REDACTED] that contained a false amount of [REDACTED] in respect of [REDACTED] for [REDACTED] related [REDACTED] at the [REDACTED] and [REDACTED]. However, [REDACTED] was questioned by the [REDACTED] and was subsequently submitted to [REDACTED] without reference to [REDACTED].

2. [REDACTED] OIOS was informed that another [REDACTED] in the [REDACTED] had submitted suspected fraudulent [REDACTED] for [REDACTED] namely [REDACTED]. [REDACTED] and [REDACTED] for the [REDACTED]. The [REDACTED] attended [REDACTED] namely the [REDACTED]. [REDACTED] and [REDACTED]. All [REDACTED] are located in [REDACTED] submitted by [REDACTED] totalled [REDACTED].

## II. BACKGROUND INFORMATION

3. [REDACTED] and [REDACTED] were [REDACTED] for [REDACTED] was [REDACTED] at the [REDACTED] while [REDACTED] was [REDACTED] as a [REDACTED] at the [REDACTED] and [REDACTED] had no prior [REDACTED] experience before joining [REDACTED] the [REDACTED] organised [REDACTED] for all new [REDACTED] staff members. [REDACTED] and [REDACTED] attended the workshop where training on [REDACTED] was provided.

4. [REDACTED] is composed of the [REDACTED]. The [REDACTED] should be completed [REDACTED] except for the details of the [REDACTED] and the [REDACTED] which is completed by [REDACTED] the [REDACTED]. [REDACTED] claims may be supported by additional documentation provided by [REDACTED]. The [REDACTED] entitlement is granted to [REDACTED] with eligible recognised [REDACTED].

### III. APPLICABLE LAW

5. Staff Regulation 1.2 (b): *Staff members shall uphold the highest standards 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.*

6. Staff Regulation 1.2 (e): *By accepting appointment, staff members pledge themselves to discharge their functions and regulate their conduct with the interests of the Organization only in view. Loyalty to the aims, principles and purposes of the United Nations, as set forth in its Charter, is a fundamental obligation of all staff members by virtue of their status as international civil servants.*

7. Staff Rule 103.20:

#### Definitions

(a) For the purposes of this rule:

(i) "██████████" means a ██████████ of a staff member who is dependent on the staff member for main and continuing support;

(ii) "██████████" means a ██████████ who is unable, by reasons of physical or mental disability, to attend a normal ██████████ ██████████ and requires special teaching or training to prepare him or her for full integration into society or, while attending a normal educational institution, requires special teaching or training to assist him or her in overcoming ██████████

(iii) "Home country" means the country of home leave of the staff member under rule 105.3. If both parents are eligible staff members, "home country" means the country of home leave of either parent;

(iv) "Duty station" means the country, or area within commuting distance notwithstanding national boundaries, where the staff member is serving.

#### Eligibility

(b) Subject to conditions established by the Secretary-General, a staff member shall be entitled to ██████████ in respect of each ██████████ provided that:

(i) The staff member is regarded as an international recruit under rule 104.7 and resides and serves at a duty station, which is outside his or her home country;

(ii) The ██████████ is in full-time ██████████ ██████████ or similar ██████████ and

(iii) The appointment or assignment of the staff member is for a minimum of six months or, if initially for a period of less than six months, is extended so that total continuous service is at least six months.

(c) If a staff member eligible under paragraph (b) is reassigned to a duty station within his or her home country in the course of a [REDACTED] he or she may receive the [REDACTED] for the balance of that school year.

(d) The Secretary-General may also authorize payment of the [REDACTED] during mission service of not less than six months to a staff member regarded under rule 104.6 as a local recruit at his or her normal duty station.

Duration

(e) (i) The [REDACTED] shall be payable up to the end of the [REDACTED] in which the [REDACTED] completes four years of [REDACTED] or is awarded the first [REDACTED] whichever is earlier;

(ii) The [REDACTED] will not normally be payable beyond the [REDACTED] in which the [REDACTED] reaches the [REDACTED]. If the [REDACTED] is interrupted for at least one [REDACTED] by national service, illness or other compelling reasons, the period of eligibility shall be extended by the period of interruption.

Amount of the [REDACTED]

(f) The amounts to which a staff member may be entitled under the [REDACTED] are set out in appendix G to these Rules.

(g) The amount of the [REDACTED] when the staff member's period of service or the [REDACTED] does not cover the [REDACTED] shall be prorated under conditions to be defined by the Secretary-General. No prorating shall be required when the staff member dies while in service after the beginning of [REDACTED].

Claims

(l) Claims for [REDACTED] shall be made in accordance with conditions established by the Secretary-General.

8. ST/AI/2004/2: [REDACTED] for [REDACTED]  
[REDACTED] When submitting a request for [REDACTED] advance or for [REDACTED] of the [REDACTED] staff members shall ensure the accuracy and completeness of the information being provided to the United Nations, and promptly correct any erroneous information or estimates that they may have previously submitted. Documentation provided by the [REDACTED] may not be altered by the staff member. Incorrect, untrue or falsified information, as well as misrepresentations or partial disclosure, may result in not only rejection of a [REDACTED] and/or recovery of overpayments but also in disciplinary measures under Staff Regulations and Rules.

**IV. METHODOLOGY**

9. OIOS interviewed staff members at [REDACTED] involved in the processing of [REDACTED] claims. OIOS also conducted inquiries in [REDACTED] and interviewed staff and [REDACTED], namely the

the [REDACTED] and the [REDACTED]  
In addition, OIOS interviewed United Nations staff members at [REDACTED]  
[REDACTED] as well as official government representatives of [REDACTED]  
OIOS also obtained and analyzed relevant documents pertaining to the  
claims.

## V. INVESTIGATIVE DETAILS

### A. [REDACTED]'s claims for [REDACTED]

(i)  
10. [REDACTED] submitted a claim for [REDACTED] to [REDACTED] for [REDACTED]  
amounting to [REDACTED] for the [REDACTED] at the [REDACTED]  
located in [REDACTED]. The [REDACTED]  
submitted by [REDACTED]  
was dated [REDACTED] and allegedly certified by [REDACTED]  
and [REDACTED]. [REDACTED] submitted [REDACTED]  
with [REDACTED] on [REDACTED], states the actual [REDACTED]

11. To support [REDACTED] submitted a [REDACTED] dated [REDACTED] and allegedly signed by [REDACTED]. The [REDACTED] provided was [REDACTED]. In addition, [REDACTED] submitted [REDACTED] for the [REDACTED] all dated [REDACTED] and allegedly signed by [REDACTED] a [REDACTED]

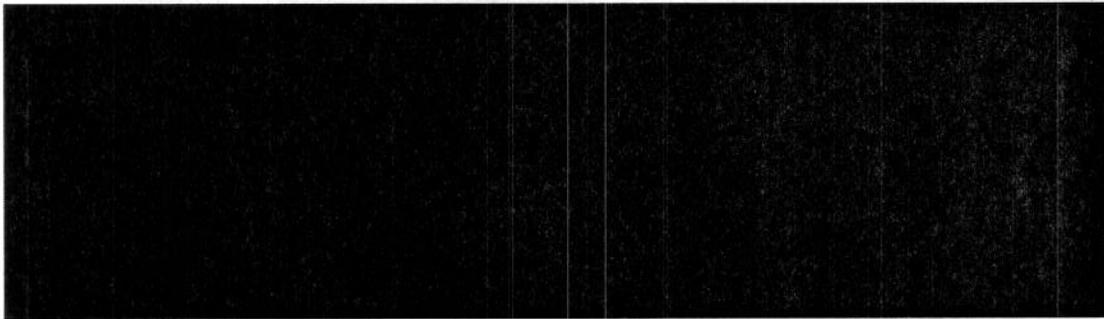
#### (a) Discrepancies in [REDACTED]'s claim:

12. OIOS met with the [REDACTED] and was informed that the [REDACTED] provides [REDACTED] and that [REDACTED] attended the [REDACTED] during the [REDACTED] informed OIOS that the [REDACTED] charged is [REDACTED] or [REDACTED] and that the [REDACTED] also provides [REDACTED] free of charge to [REDACTED]. Additionally, [REDACTED] provided OIOS with a notice retrieved from [REDACTED] showing the [REDACTED].

13. The [REDACTED] was corroborated during interview with ID/OIOS by the [REDACTED] the [REDACTED] and the [REDACTED] also provided OIOS with copies of [REDACTED] for the period [REDACTED] and [REDACTED]

14. OIOS presented [redacted] with a copy of the [redacted] for [redacted] bearing [redacted] signature. [redacted] denied having signed and stamped it stating that [redacted] other [redacted] in [redacted] and consequently did not have access to the [redacted] in [redacted] confirmed to OIOS that [redacted] left [redacted] in [redacted] further pointed out that [redacted] has been misspelled as [redacted] on the [redacted].

15. [redacted] stated further that during [redacted] tenure at [redacted] had only completed [redacted] for a [redacted] of [redacted] another [redacted] In the course of the investigation, OIOS obtained the [redacted] from the [redacted] and compared the [redacted] on the [redacted]. It was established that the [redacted] on the [redacted] appears to have been made by different persons. OIOS was unable to establish who authored and signed the [redacted].



16. [redacted] acknowledged that at [redacted] had signed the [redacted] dated [redacted] for [redacted] for the [redacted] attended [redacted].

17. To support [redacted] for [redacted] submitted a [redacted] dated [redacted] and bearing [redacted] OIOS presented the document to [redacted], who denied having signed it. [redacted] added that it was [redacted] opinion that [redacted] signature had been forged through [redacted] also stated that [redacted] could not have signed [redacted] since the [redacted] does not correspond with the actual [redacted] by the [redacted] that is [redacted] per [redacted] corroborated that the alleged [redacted] for [redacted] was false in the [redacted].

18. OIOS obtained from [redacted] a [redacted] from the [redacted] showing [redacted] The [redacted] is d [redacted] and bears [redacted] submitted this [redacted] to [redacted] while establishing [redacted] as [redacted] recognised [redacted] and prior to [redacted] installation [redacted] in [redacted].



[redacted] as proof that [redacted] was attending [redacted] and a copy was retained in [redacted] in [redacted]. OIOS established that the [redacted] and [redacted] are identical on the [redacted], but it appears clearer on the [redacted] bearing [redacted]



b. [redacted] s response to [redacted]  
19. [redacted] confirmed to OIOS that [redacted] submitted the questioned [redacted] and [redacted] as [redacted] for [redacted] explained that the amount [redacted] was [redacted] own estimation of the [redacted] for the [redacted] attended [redacted] including [redacted] as well as the [redacted]

20. [redacted] further claimed that the [redacted] was entered by the [redacted] on the [redacted], but [redacted] was unable to explain why. [redacted] was also unable to explain how [redacted] would provide the amount on the [redacted] that was equivalent to [redacted] of the total [redacted] upkeep for [redacted] [redacted] replied that [redacted] thought that the [redacted] may have received [redacted] from [redacted] but [redacted] did not understand why the [redacted] would reflect that [redacted] as the amount [redacted] named further confirmed that [redacted] only [redacted] and no further [redacted]

21. OIOS confronted [redacted] with the evidence obtained regarding the fact that the [redacted] for [redacted] on the [redacted] that [redacted] submitted to [redacted] were forged. [redacted] stated that [redacted] did not understand how the [redacted] could contain false information and why false [redacted] were sent [redacted] [redacted] also denied ever having seen the [redacted] showing [redacted] despite the fact that OIOS located a [redacted]

22. [redacted] stated that since [redacted] was in [redacted] had to trust [redacted] in [redacted] to have the [redacted] filled by [redacted] subsequently forwarded the [redacted] to [redacted] and [redacted] admitted to OIOS that although [redacted] knew that [redacted] had only [redacted] as [redacted] [redacted] did not confirm the accuracy of the [redacted] and supporting documentation with [redacted] to difficulties to communicate with [redacted]. OIOS pointed out to [redacted] that the [redacted] showed that [redacted] had called [redacted] during [redacted]. In response, [redacted] stated that it was not important for [redacted] to verify the [redacted] since that was entered by [redacted]



and it was not for [redacted] to question their [redacted] even if [redacted] had not [redacted] that to the [redacted] [redacted] maintained that ensuring the correctness of the on [redacted] was not [redacted] responsibility but, rather, a matter between the [redacted]

(ii) [redacted]  
23. In the course of the investigation, OIOS obtained [redacted] for [redacted] previously filed with [redacted]. The [redacted] covered the [redacted] at the [redacted] in the [redacted]. It is dated [redacted] and shows the [redacted] of [redacted] as the [redacted]. OIOS also obtained a [redacted] sent to the [redacted] by [redacted] requesting confirmation of [redacted] for [redacted]. The [redacted] response [redacted] received by [redacted] confirmed that [redacted] was a [redacted] and that no [redacted] had been [redacted] for [redacted]. The [redacted] also confirmed that they did not [redacted] when certifying the [redacted].

24. OIOS also obtained [redacted] dated [redacted] between [redacted] and [redacted]. [redacted] requested an explanation for the [redacted] reflected in the [redacted] form, which was never charged by [redacted]. [redacted] responded that [redacted] had requested [redacted] to enter the [redacted] and other [redacted] as [redacted] and subsequently, [redacted] had asked [redacted] to enter the [redacted] on the [redacted] to comply with [redacted] instructions.

25. [redacted] told OIOS that with respect to [redacted] misled [redacted] as [redacted] had allegedly informed [redacted] that the [redacted] was incomplete and could not be processed without [redacted] entered for the [redacted], even though [redacted] had already informed [redacted] that no [redacted] had been [redacted]. [redacted] had then told [redacted] to put the [redacted] and [redacted] as the [redacted].

26. When interviewed by OIOS, [redacted] confirmed that [redacted] handled [redacted] claim and that [redacted] rejected the initial [redacted] submitted by [redacted] as they were [redacted]. [redacted] later provided the [redacted] with [redacted] but [redacted] noticed that the figure seemed to have been entered in [redacted] different from the one in the [redacted]. This difference prompted [redacted] to contact the [redacted] by [redacted] subsequently received [redacted].

[redacted] from them confirming that no [redacted] had been [redacted]. [redacted] informed OIOS that [redacted] was upset with [redacted] allegation that [redacted] had instructed [redacted] to enter [redacted] in the [redacted] and had wished to provide a [redacted]. [redacted] discouraged [redacted] from doing so, as the matter had been solved. [redacted] added that following that incident, [redacted] no longer sought [redacted] in processing [redacted].

27. [redacted] denied to OIOS that [redacted] provided such misleading information to [redacted] adding that [redacted] would never mislead [redacted] also [redacted].

pointed out that [redacted] found it difficult to provide [redacted] with advice, as [redacted] did not seem to understand instructions. [redacted] also stated that [redacted] sought and valued the advice from [redacted] more than [redacted] valued [redacted]

28. [redacted] also claimed to OIOS that [redacted] received no help from [redacted] regarding [redacted], but when confronted with evidence to the contrary, [redacted] admitted to OIOS that [redacted] had attended a [redacted] in [redacted]. During the [redacted] [redacted] were spent on [redacted] [redacted] then confirmed that [redacted] had received a [redacted] and provided [redacted] feedback regarding the [redacted], but [redacted] claimed not to have understood anything, declaring that the time allocated to the [redacted] was too short for a [redacted] [redacted] added that [redacted] had not read the [redacted] afterwards.

B. [redacted] s [redacted] for [redacted]

29. In order to have [redacted] recognised and installed by [redacted] following [redacted] submitted to the [redacted] to prove that [redacted] were in [redacted] for the [redacted] were in the form of [redacted] that were allegedly signed by [redacted]. The information on the [redacted] included the [redacted]

30. In [redacted] submitted [redacted] for [redacted] of the [redacted] as listed in the table below.

[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
1	[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]

(i) [redacted] submitted to [redacted] for [redacted]

31. [redacted] submitted the following [redacted] to support [redacted] for [redacted] for [redacted], who attended [redacted] at the [redacted]:

- [redacted] 1) dated [redacted]
- [redacted] against the [redacted]

• [REDACTED]  
• [REDACTED]  
• [REDACTED]

32. The [REDACTED] indicate that [REDACTED] as [REDACTED] for [REDACTED] is dated [REDACTED] allegedly bears the [REDACTED] of [REDACTED], a [REDACTED] at [REDACTED]. It also allegedly bears the official [REDACTED].

33. OIOS obtained a copy of the [REDACTED] retained by [REDACTED] and noted differences between the [REDACTED] submitted by [REDACTED] and the [REDACTED] retained by [REDACTED]. The differences are as follows:

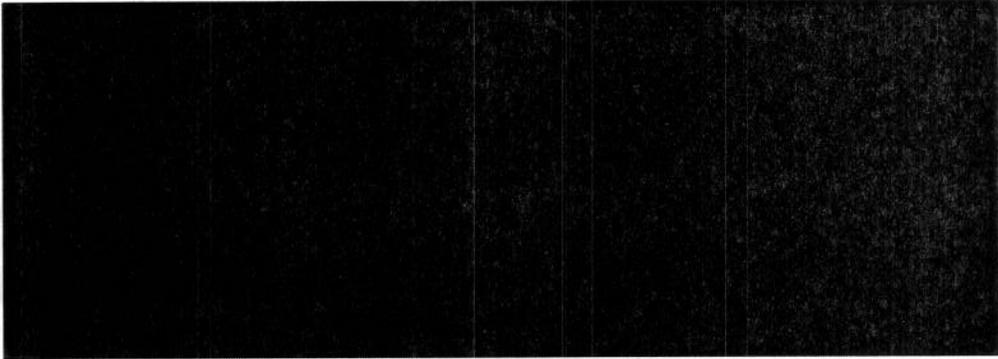
- The [REDACTED] dated and was signed on [REDACTED] and [REDACTED].
- It is signed by [REDACTED] and not [REDACTED].
- It indicates that the [REDACTED] was a total of [REDACTED] for [REDACTED].

34. [REDACTED] confirmed to OIOS that [REDACTED] completed and signed the [REDACTED] for [REDACTED] when [REDACTED] requested such assistance. [REDACTED] was not submitted to [REDACTED].

35. [REDACTED] stated that [REDACTED] brought the [REDACTED] to the [REDACTED] and requested [REDACTED] to fill out [REDACTED]. [REDACTED] also requested [REDACTED] to leave the [REDACTED] for the [REDACTED] blank. [REDACTED] admitted to OIOS that [REDACTED] filled out [REDACTED] as requested by [REDACTED] and sent [REDACTED] to the [REDACTED] to have it [REDACTED]. [REDACTED] also signed the [REDACTED].

36. The [REDACTED] allegedly issued by [REDACTED], as submitted by [REDACTED] lists the following [REDACTED]. The [REDACTED] is not on the official [REDACTED] from [REDACTED] and it does not bear the name of [REDACTED], but it has the [REDACTED]. OIOS was unable to establish who prepared and [REDACTED]. However, information provided to OIOS by staff at the [REDACTED] namely [REDACTED] and the [REDACTED], indicated that all correspondence from the [REDACTED] is issued on [REDACTED] bearing the [REDACTED], which is missing from the particular [REDACTED] submitted by [REDACTED].

37. The [REDACTED] submitted to [REDACTED] bears the [REDACTED] of [REDACTED] the former [REDACTED]. In addition to the [REDACTED] amounting to a [REDACTED], OIOS obtained a copy of the [REDACTED] and established that the [REDACTED] does not bear the [REDACTED] with the alleged [REDACTED]. Additionally, the [REDACTED] retained by the [REDACTED] was certified as correct to OIOS by the [REDACTED], as [REDACTED] for all documents [REDACTED] provided to OIOS.



(b) [redacted] by [redacted]  
 38. OIOS established from [redacted] in a [redacted] to OIOS, [redacted] that [redacted] was a [redacted] at the [redacted] for [redacted]. As stated earlier in this report regarding [redacted] the [redacted] only [redacted]. Additionally no [redacted].

(c) [redacted] s response regarding the [redacted]  
 39. [redacted] confirmed that [redacted] submitted the [redacted] in respect of [redacted] for the [redacted] and claimed [redacted] for this period. [redacted] maintained that this was the [redacted] for [redacted] stating further that [redacted] gave the [redacted] at the beginning of every [redacted] also claimed that [redacted] does not issue [redacted] thus rendering [redacted] unable to provide documentary evidence of the [redacted].

40. OIOS confronted [redacted] with the documentary and testimonial evidence received from the [redacted] to contradict [redacted]. This documentary evidence included copies of [redacted]. These [redacted] indicated that a [redacted] was [redacted] to the [redacted]. These were corroborated by the notice obtained from the [redacted] regarding [redacted]. In response, [redacted] stated that [redacted] had never seen the [redacted] and signed by [redacted] indicating that only [redacted] was [redacted] for [redacted]. [redacted] reiterated that [redacted] and that [redacted] would inquire from [redacted] what happened [redacted]. During a subsequent interview, [redacted] claimed that [redacted] had confirmed that [redacted] to the [redacted].

41. [redacted] was also informed that [redacted] denied having provided the [redacted] b [redacted] as well as the [redacted] that indicated the [redacted]. [redacted] responded that [redacted] sent [redacted] the documents and that [redacted] did not influence the process as [redacted]. However, [redacted] was unable to resolve the difference between [redacted] and the information obtained from the [redacted].

(ii) [redacted]  
 (a) Documents submitted to [redacted]  
 42. Following [redacted] submitted the [redacted].

The [redacted] bore an [redacted] as the [redacted] subsequently submitted [redacted] for these [redacted] are dated [redacted] and were allegedly [redacted] indicate that a [redacted] was to the [redacted] This information is repeated on the [redacted] OIOS noted that [redacted] did not [redacted] for these [redacted] as required; however, these [redacted]

43. The [redacted] were supported by [redacted] showing a breakdown of [redacted] The documents bear the [redacted]

(b) [redacted] by [redacted]  
44. OIOS sent a [redacted] requesting information regarding the [redacted] On [redacted], OIOS received a response, signed by [redacted], confirming that [redacted] for [redacted]

45. On receipt of the letter, OIOS travelled to [redacted] to verify the information. [redacted] was interviewed and [redacted] acknowledged having issued the documents provided by [redacted] also stated that [redacted] for [redacted] was [redacted] but after being questioned further regarding the [redacted] gave contradictory information indicating that [redacted] of the [redacted] did not [redacted]. Eventually, [redacted] admitted then that [redacted] had been lying to OIOS to protect [redacted] who were well known to [redacted] as [redacted]

46. [redacted] stated that the [redacted] by the [redacted]. This [redacted] includes [redacted] claimed further that [redacted] did not fill in those amounts in the [redacted] however [redacted] admitted to signing the [redacted] and the [redacted] to OIOS that indicated that the [redacted] did not wish to expand on the reasons why [redacted] did not fill in the [redacted]

47. OIOS interviewed [redacted], as well as [redacted] and [redacted], and other [redacted] who had knowledge regarding the [redacted] a [redacted] stated that [redacted] has [redacted] issued to [redacted] to support [redacted] statement that [redacted]

48. The table below shows a summary of the information collected by OIOS concerning the [redacted]

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

(c) [REDACTED]'s response to the [REDACTED] for [REDACTED]  
[REDACTED] confirmed that [REDACTED]  
as well as the [REDACTED]  
[REDACTED] per [REDACTED]

50. [REDACTED] denied knowing the [REDACTED] [REDACTED] also denied that [REDACTED] was known by [REDACTED]. OIOS confronted [REDACTED] with [REDACTED]'s admission that [REDACTED] had been lying to OIOS concerning the [REDACTED] in order to protect [REDACTED] who were well known to [REDACTED]. OIOS also confronted [REDACTED] with evidence that [REDACTED] had used the name [REDACTED] in [REDACTED] while corresponding with [REDACTED] prior to [REDACTED]. [REDACTED] then admitted that [REDACTED] knew of the [REDACTED] but claimed that it was [REDACTED]. [REDACTED] became upset with the news that [REDACTED] had been lying to OIOS and insisted that the [REDACTED] had received the [REDACTED].

51. [REDACTED] also insisted that the [REDACTED] does not issue [REDACTED] but [REDACTED] was unable to explain why one other [REDACTED] had been issued [REDACTED]. OIOS also pointed out that the interviews conducted in [REDACTED] indicated that the [REDACTED] did not exceed U [REDACTED]. [REDACTED] then reasoned that it was possible that the [REDACTED] had stolen [REDACTED] and that [REDACTED] found it unacceptable that [REDACTED] had to [REDACTED] than all other [REDACTED].

(iii) [redacted]  
(a) [redacted] submitted to [redacted]  
52. Prior to installing [redacted] in [redacted] submitted [redacted] indicating [redacted] for [redacted] who were enrolled at [redacted] in [redacted] subsequently submitted [redacted] for [redacted] these [redacted] are dated [redacted] and were allegedly signed by [redacted] The [redacted] was [redacted] are supported by [redacted] in respect of [redacted] did not [redacted] at the back [redacted] The [redacted] did sign.

53. [redacted] also submitted [redacted] supporting documents, one [redacted] and bearing the [redacted] and [redacted] for s [redacted] ).

(b) [redacted]  
54. Prior to travelling to [redacted] OIOS had sent a [redacted] requesting information regarding the [redacted] However, no response was received [redacted] OIOS subsequently visited the [redacted] OIOS was also provided with a [redacted] confirming the [redacted]

55. The [redacted] all confirmed to OIOS that the [redacted] as claimed by [redacted] They further stated that the [redacted] however, that [redacted] and [redacted] are required to [redacted] The [redacted] also indicated that the [redacted] Furthermore, [redacted] informed OIOS that the [redacted] was only applicable to [redacted] since their [redacted] In addition, [redacted] claimed that the [redacted] does not [redacted] [redacted] also claimed that the [redacted] did not have a [redacted] e.

56. OIOS established from interviews with other [redacted] namely, [redacted] at [redacted] that the [redacted] by [redacted] does not exceed [redacted] including [redacted] even provided OIOS with a [redacted] from [redacted] who are in [redacted]

(c) [redacted] structure in [redacted]  
57. OIOS confirmed from [redacted] that the [redacted] was the most [redacted] as it [redacted] and [redacted] including [redacted] the [redacted] provided OIOS with a published [redacted] to confirm that the [redacted] varied [redacted] to [redacted] also stated that the [redacted] depending on the [redacted] were set deliberately to be in line with the [redacted] such as [redacted]

58. [redacted] and [redacted] as well as the [redacted] were all adamant that no [redacted] would [redacted] of [redacted] in respect of [redacted] as the [redacted] was out of reach for the [redacted] explained further that [redacted] at the most, between [redacted] and [redacted] regardless [redacted]

(d) [redacted] s response regarding the [redacted] for [redacted]

59. [redacted] confirmed to OIOS that [redacted] submitted the [redacted] for the [redacted] for [redacted] at the [redacted] When confronted with the testimonial and documentary evidence contradicting the alleged [redacted] [redacted] demanded to know if OIOS had spoken with or received a [redacted] from [redacted] was informed that the information provided by [redacted] contradicted the evidence collected from [redacted] to one [redacted]

60. [redacted] maintained [redacted] the [redacted] to the [redacted] throughout the [redacted] even prior to joining the [redacted], through an [redacted] also admitted that the evidence provided by OIOS was overwhelming, indicating that [redacted] were false. However, [redacted] did not have a sound explanation and reiterated that [redacted] took [redacted]

61. [redacted] was interviewed a [redacted] regarding the [redacted] During this interview, [redacted] stated that [redacted] did not believe that the evidence presented by OIOS was true. [redacted] also claimed that [redacted] had confirmed to [redacted] that after [redacted] took up [redacted] had contacted [redacted] saying that the [redacted] to offer their [redacted] claimed further that [redacted] from the [redacted] came to [redacted] and that [redacted] However, once again, [redacted] was unable to provide proof that [redacted] to either the [redacted], but [redacted] offered to [redacted]. At this point, OIOS informed [redacted] that not only was a [redacted] issued retroactively unacceptable, but also advised [redacted] of the provisions of SI/AI/2004/2 stating that [redacted] was the [redacted]

[redacted] and is not part of the [redacted] by the [redacted]  
[redacted] except under specified circumstances which do not apply in this case".

(iv) [redacted]  
62. Prior to the installation of [redacted] provided [redacted] with a [redacted] issued by [redacted] for the [redacted]. The [redacted] indicates that a [redacted]

63. [redacted] told OIOS that [redacted] previously attended [redacted] where the [redacted]. OIOS confronted [redacted] with the [redacted], to which [redacted] denied any knowledge. [redacted] was unable to explain how it found its way into [redacted] however, [redacted] confirmed that the [redacted] was incorrect.

## VI. FINDINGS

A. [redacted] for [redacted]

[redacted] S [redacted] by [redacted] for [redacted] was [redacted] or [redacted] for the [redacted] and not [redacted] 00 as claimed by [redacted] admitted [redacted] and that [redacted] own estimation of the [redacted]. Consequently, OIOS found that the [redacted] contained false information as submitted by [redacted].

65. OIOS found that [redacted] for [redacted] provided to [redacted] had not been [redacted] by [redacted] but the information and [redacted] therein had been forged by [redacted].

66. OIOS found that the [redacted] and provided to [redacted] was not provided by [redacted] and was not signed by [redacted] but forged by [redacted], possibly using information from [redacted] to [redacted] providing [redacted].

(ii) [redacted]  
67. OIOS found that [redacted] knowingly submitted a false [redacted] for [redacted]. OIOS does not follow [redacted] reasoning that [redacted] requested [redacted] to put [redacted] and other [redacted]. OIOS attributes significantly higher credibility to [redacted] statement than to that of [redacted] due to the fact that [redacted] had no self-interest in the matter. [redacted] also had no [redacted] interest in misleading [redacted].

<sup>2</sup> ST/AI/2004/2, Section 3.5 (d)

[redacted] in relation to [redacted]. In addition, [redacted] sought clarification from [redacted] immediately upon receiving the [redacted] [redacted] statement is less credible, since [redacted] had an interest in covering-up the fact that [redacted] had provided false information in the [redacted] indicating that [redacted] had [redacted], although the [redacted]

68. OIOS found that the [redacted] had provided [redacted] with the requisite training on the [redacted] and had provided the necessary assistance through access to the [redacted]. Notwithstanding this training, [redacted] submitted false claims in respect of [redacted]

B. [redacted] for [redacted]

(i) [redacted]:  
69. OIOS found that the [redacted] [redacted] by the [redacted] [redacted] was [redacted] or [redacted] for the [redacted] and not [redacted] as claimed by [redacted]. [redacted] was unable to provide documentary evidence that [redacted]. Additionally, [redacted] assertion that [redacted] was not corroborated by the various [redacted] or supported by any documentary evidence. Consequently, OIOS found that the [redacted] submitted by [redacted] contained false information.

70. OIOS found that the amount [redacted], dated [redacted] and submitted by [redacted] was not filled in by [redacted] contrary to claims [redacted] and does not reflect the actual [redacted] instead it was completed by [redacted]

71. OIOS also found that the [redacted] completed by the [redacted] showing the correct and substantiated [redacted] was not provided to [redacted] by [redacted] denies knowing of the existence of [redacted] the [redacted] maintains that the correctly filled in [redacted] was issued to [redacted]

72. OIOS found that the document detailing the [redacted] dated [redacted] and submitted [redacted] was not provided by the [redacted] OIOS was unable to establish [redacted] but the evidence obtained from the [redacted] proves that it contained false information. Technical expertise to examine the authenticity of the [redacted] was not available on the scene but OIOS established from interviews with [redacted] that the [redacted] did not emanate from any authorized [redacted]

73. OIOS found that the original [redacted] issued by the [redacted] [redacted] in respect of [redacted] was not surrendered to [redacted] in its authentic state, but was deliberately altered by [redacted] to mislead [redacted] [redacted]. OIOS was unable to establish who altered the [redacted] submitted to [redacted] but reviewed the [redacted]

██████████ held by ██████████ to determine that ██████████ were not involved as their ██████████ is unaltered.

74. OIOS found that the ██████████ submitted by ██████████ is false as the amount of ██████████ has been inflated and supported by false documents deliberately created and altered to support the false ██████████

(ii) ██████████:  
75. OIOS found that the ██████████ for the ██████████ was no more than ██████████ in respect of each ██████████, and not ██████████ as submitted to ██████████ statement that ██████████ is unsupported by credible evidence, including any proof of such ██████████. Additionally, contrary to ██████████ assertion that the ██████████ did not provide ██████████, OIOS found that the ██████████ did issue ██████████

76. The ██████████ also admitted to OIOS that ██████████ provided false information to OIOS in order to protect ██████████. OIOS finds that ██████████ colluded with ██████████ to provide false information to ██████████ and OIOS in relation to ██████████. Consequently, OIOS finds that the ██████████ as provided in the ██████████ and ██████████ contain false information as submitted by ██████████

77. In addition, OIOS finds that the supporting documentation for the ██████████ that were provided by ██████████ namely the ██████████ and ██████████ contain false information regarding the ██████████

(iii) ██████████  
78. OIOS found that ██████████ does not ██████████ than ██████████ in respect of ██████████. This is supported by statements provided by the ██████████ in relation to the ██████████ in general, and by the ██████████ in particular. Again, ██████████ statement and submission that ██████████ is not supported by credible evidence. Additionally, OIOS also found that the ██████████ does provide ██████████ contrary to the assertion by ██████████ and the ██████████ that none are provided. Therefore, OIOS found that ██████████ namely, ██████████, as well as ██████████ who signed the ██████████ colluded with ██████████ to provide false information to ██████████ and OIOS in relation to the ██████████

79. The ██████████ submitted ██████████ to support these ██████████ and the ██████████ that ██████████ submitted contain false ██████████ that do not correspond with the actual ██████████, as evidenced by the witness statements regarding ██████████. Accordingly, OIOS finds that the ██████████ and ██████████ forms submitted to ██████████ contain false information in relation to actual ██████████ for ██████████

Consequently, OIOS finds that the [REDACTED] are false and are supported by [REDACTED].

(iv) [REDACTED]:  
80. The [REDACTED] at the [REDACTED] for the [REDACTED], which [REDACTED] submitted upon arrival at [REDACTED] to OIOS that [REDACTED] did not [REDACTED] than [REDACTED] for [REDACTED] confirms that the information on the [REDACTED] submitted to [REDACTED] is false. Additionally, [REDACTED] denial of the existence of [REDACTED] is untenable since [REDACTED] submitted it to [REDACTED] and it was subsequently filed in [REDACTED]. Accordingly, OIOS finds that although [REDACTED] did not [REDACTED] contained false information.

81. OIOS has established that on [REDACTED] approved and [REDACTED] in respect of [REDACTED] based on [REDACTED] the result of this investigation.

82. OIOS found that [REDACTED] failed to ensure that [REDACTED] submitted to [REDACTED] were true; instead, [REDACTED] knowingly submitted false [REDACTED] to the Organization. OIOS also finds that [REDACTED] was provided with the requisite training by [REDACTED] on how to [REDACTED] and had at [REDACTED] disposal the necessary assistance from [REDACTED]. This training presented [REDACTED] with the opportunity to correct the false reference to [REDACTED] as reflected in the initial [REDACTED] prior to the installation [REDACTED]. Despite this, [REDACTED] submitted false [REDACTED] in respect of [REDACTED].

83. OIOS compared the [REDACTED] submitted by [REDACTED] for their [REDACTED] and found that they are very similar in structure and appearance. These [REDACTED] are both prepared [REDACTED]. Therefore, OIOS opines that the [REDACTED] from all [REDACTED] appear to have been produced by the same person with the knowledge and to the benefit of [REDACTED].

84. OIOS also noted that the structure and the text of the [REDACTED] to OIOS received from the [REDACTED] is identical to a similar [REDACTED] received from the [REDACTED] also contain the same [REDACTED] and appear to be prepared by the same person. OIOS finds that the authenticity of these [REDACTED] is questionable.

## VII. CONCLUSIONS

85. OIOS concludes that [REDACTED] provided [REDACTED] contained false information regarding the [REDACTED] versus the amounts [REDACTED], and that it

was supported by false and [REDACTED] nevertheless submitted the same to the United Nations for [REDACTED]. In doing so, [REDACTED] failed to ensure the accuracy of [REDACTED] claim as expected of [REDACTED] by paragraph 9.1 of ST/AI/2004/2 and thus, has violated Staff Regulations 1.2(b) and 1.2(e) as [REDACTED] is not in accordance with the highest standards of integrity expected of a United Nations staff member. It was rather geared towards obtaining [REDACTED] and contrary to the interests of the United Nations.

86. OIOS concludes that [REDACTED] provided a false certification in that [REDACTED] knew the [REDACTED] for [REDACTED] contained false information regarding the alleged [REDACTED] submitted the same to [REDACTED], but the claim was reviewed and held in suspense before being forwarded to [REDACTED] for processing. In submitting such a [REDACTED] [REDACTED] failed to ensure the accuracy of [REDACTED] as expected of [REDACTED] in paragraph 9.1 of ST/AI/2004/2 and thus, has violated Staff Regulation 1.2(b) and 1.2(e) as [REDACTED] is not in accordance with the highest standards of integrity expected of a United Nations staff member. It was, rather, geared towards obtaining [REDACTED] and contrary to the interests of the United Nations.

87. OIOS concludes that [REDACTED] knowingly submitted false [REDACTED] in respect of [REDACTED] and [REDACTED]. These [REDACTED] were supported by documents that were falsified to reflect [REDACTED]. In submitting to the Organization false [REDACTED] supported by false documents [REDACTED] failed to ensure the accuracy of [REDACTED] as expected of [REDACTED] by paragraph 9.1 of ST/AI/2004/2 and thus, has violated Staff Regulation 1.2(b) and 1.2(e) as [REDACTED] is not in accordance with the highest standards of integrity expected of a United Nations staff member. It was, rather, geared towards obtaining [REDACTED] and contrary to the interests of the United Nations.

88. OIOS concludes that [REDACTED] misled the Organization in the submission of a [REDACTED] in respect of [REDACTED], which alleged that [REDACTED] to the [REDACTED]. Although [REDACTED] did not submit [REDACTED] in respect of [REDACTED] failed to ensure the accuracy of the information that [REDACTED] submitted to the Organization. Thus, [REDACTED] has violated Staff Regulation 1.2(b) and 1.2(e) as [REDACTED] is not in accordance with the highest standards of integrity expected of a United Nations staff member. It was, rather, geared towards obtaining [REDACTED] and contrary to the interests of the United Nations.

## VIII. RECOMMENDATIONS

89. In view of the findings and conclusions in the report, OIOS makes the following recommendations:

Recommendation 1: It is recommended that [REDACTED] reject the [REDACTED] submitted by [REDACTED] for [REDACTED], for the [REDACTED] as a false [REDACTED]

Recommendation 2: It is recommended that [REDACTED] take appropriate action against [REDACTED] for knowingly submitting false [REDACTED] to the United Nations. ([REDACTED])

Recommendation 3: It is recommended that [REDACTED] reject the [REDACTED] submitted by [REDACTED] for [REDACTED] namely, [REDACTED] for the [REDACTED] as false [REDACTED]. ([REDACTED])

Recommendation 4: It is recommended that [REDACTED] calculate and recover the full [REDACTED] to [REDACTED] in respect of the [REDACTED] for the [REDACTED] for [REDACTED], namely [REDACTED]. ([REDACTED])

Recommendation 5: It is recommended that [REDACTED] take appropriate action against [REDACTED] for knowingly submitting false [REDACTED] to the United Nations. ([REDACTED])

Recommendation 6: It is recommended that [REDACTED] and [REDACTED] review the fact that officials of [REDACTED], namely the [REDACTED] and the [REDACTED] colluded with [REDACTED] in providing false information to the Organization, and consider what measures can be taken to ensure any further [REDACTED] emanating from the [REDACTED] are able to be trusted as correct. ([REDACTED])