

# REPORT OF THE ETHICS OFFICE

## Organizational oversight reports

**Additional documents for this item:**

Report of the work of the Office of Internal Oversight Services for 2025 (UNAIDS/PCB (58)/26.12)

Report of the External Auditor (UNAIDS/PCB (58)/26.13)

Report of the Independent External Oversight Advisory Committee (UNAIDS/PCB (58)/26.15)

Management Response to the Organizational Oversight Reports (UNAIDS/PCB (58)/26.16)

**Action required at this meeting—the Programme Coordinating Board is invited to:**

66. *Take note* of the report of the Ethics Office.

**Cost implications for the implementation of the decisions:** none

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## Executive summary

1. This report is submitted in accordance with the decision of the forty-fourth session of the Programme Coordinating Board, which requested the Executive Director to ensure that the Secretariat Ethics Function adheres to the standards established by the Joint Inspection Unit and that the Ethics Office submit an annual report, unchanged by management, to the Board. The report provides an update on progress in establishing an independent Ethics Office and summarizes activities undertaken during the 2025 reporting period.
2. With respect to the independence of the Ethics Office, the key outstanding requirement at the end of 2024 concerned the issuance of contracts covering the full term of office for the Head of Ethics Office. In the absence of specific provisions within the current human-resources management framework to operationalize this requirement, management has reaffirmed its commitment to uphold the provisions set out in the approved terms of reference for the position. Additionally, the requirement for management to consult the Independent External Oversight Advisory Committee on matters relating to the selection, appointment, and dismissal of the Head of the Ethics Office serves as an institutional safeguard. Despite organization-wide downsizing, management has committed to engaging a United Nations Volunteer to provide interim support to the Ethics Office.
3. The work of the Ethics Office in 2025 was undertaken in a context of significant organizational change, marked by large-scale restructuring, downsizing resulting in the contraction of the organization's footprint from 75 to 54 countries, the departure of 168 core staff members during the year, and continued uncertainty regarding the future positioning of UNAIDS emanating from the UN80 Initiative.
4. Contrary to expectations articulated in the previous Ethics Office report, the anticipated increase in requests for ethics advice and guidance due to the restructuring did not materialize. Instead, requests for advice and guidance declined by 28% compared to 2024 levels, possibly due to the change-management arrangements implemented by UNAIDS's management and the departure of a quarter of core staff. Requests remained concentrated in specific areas, notably outside activities (43), standards of conduct related (28), and human resources-related matters (39) which were largely linked to the restructuring process.
5. During the reporting period, the Ethics Office received one case referred by Internal Oversight Services in which they identified a risk of retaliation, and eight requests from staff members for advice relating to potential retaliation risks. These figures are consistent with trends observed in recent years, with advice requests remaining stable at approximately six to seven per year since 2021 and formal requests for protection remaining low with the highest at three in 2022 and 2023. However, survey results continue to indicate concerns about fear of retaliation among staff members, underscoring the need for sustained efforts to strengthen confidence in protection mechanisms and promote safe reporting.
6. The requirement to complete mandatory ethics- and conduct-related training continued during the reporting period, although completion rates declined from 95% in 2023, to 88% in 2024 and 85% in 2025 respectively. In response—and to strengthen uptake, relevance and compliance—the Ethics Office developed updated mandatory training

modules, including on sexual misconduct, abusive conduct, protection against retaliation and fraud and corruption. Those are scheduled for rollout in 2026

7. The Ethics Office administered the annual Declaration of Interest programme, with 92% of the 359 eligible staff members completing their declarations. This represented a decline from the 97% compliance levels achieved in previous years. In addition, the Ethics Office reviewed 10 declarations of interest from external experts, compared with 58 in the previous year, reflecting reduced engagement of external experts due to financial constraints.
8. Regarding standard setting, the Ethics Office contributed to organizational culture and governance through its substantive engagement in the development of the Gender Equality, Diversity, Equity, Inclusion and Accessibility Framework, active facilitation of staff consultations during the restructuring process, and identification of ethics-related risks to inform decision-making. In addition, the Ethics Office supported system-wide accountability for gender equality through its role in the UN System-wide Action Plan Working Group, including contributions to its 2024 report with a focus on organizational culture and the prevention of sexual exploitation, sexual abuse and sexual harassment.
9. Key measures to prevent sexual misconduct during the reporting period included the introduction of a child safeguarding practices training for all staff, the development of a comprehensive new online sexual misconduct training aligned with the applicable World Health Organization policy, and awareness-raising to reinforce zero tolerance, reporting obligations and protections against retaliation. In addition, preventive controls embedded within organizational processes including integrity screening, declaration-of-interest reviews, implementing-partner oversight and mandatory training for consultants supported risk mitigation.
10. Results from the United Nations' system-wide annual survey indicate consistently high levels of staff awareness of core standards on the prevention of sexual exploitation and abuse. At the same time, the findings highlight persistent gaps in staff confidence in safe reporting mechanisms and ongoing concerns about retaliation, underscoring the need for sustained efforts beyond training to strengthen trust in reporting and protection frameworks.
11. The Ethics Office continued to engage with peer organizations through the Ethics Network of Multilateral Organizations, supporting information exchange, collaboration and coherence across ethics functions in the multilateral system. During the reporting period, the Ethics Office contributed to the finalization of the first Standards of Practice for Ethics Functions, promoting good practices that underpin ethics, transparency and accountability.
12. Looking ahead, the leaner post-restructuring operating context characterized by expanded multi-country coverage, single-staff presence in several countries, and greater reliance on partners and remote oversight increases the risk of fragmented safeguarding accountability. The Ethics Office therefore recommends that UNAIDS management establish an organization-wide safeguarding accountability and coordination framework that clearly assigns roles and responsibilities in line with the new structure. The Ethics Office will support this process by presenting a draft framework for management's consideration.

## Introduction and background

13. This report of the Ethics Office is submitted in accordance with the decision made during the forty-fourth session of the Programme Coordinating Board (PCB), which requested the Executive Director to ensure that the Secretariat Ethics Function adheres to the standards established by the Joint Inspection Unit (JIU). The decision included the requirement to establish an independent Ethics Office and for the Ethics Office to submit an annual report, unchanged by management, to the PCB.<sup>1</sup> In response, the Executive Director issued a memorandum on 26 May 2020 establishing a new independent Ethics Office.
14. The core objective of the Ethics Office is to assist the Executive Director in ensuring that staff members observe and perform their functions in a manner consistent with the highest standards of integrity, in accordance with applicable rules and regulations, by fostering a culture of ethics, transparency, and accountability.
15. During the reporting period, the work of the Ethics Office was undertaken against a backdrop of significant organizational change, due to restructuring and downsizing resulting from sustained funding constraints, as well as continued uncertainty regarding the future positioning of UNAIDS in the context of the UN80 initiative. On 18 September 2024, the United Nations (UN) Secretary-General issued his first UN80 progress report, *Shifting paradigms: united to deliver*, which outlined proposed system-wide reforms within the UN. The report envisaged the sunsetting of UNAIDS by the end of 2026, with the mainstreaming of its functions, capacity and expertise into relevant entities of the UN development system from 2027.<sup>2</sup> These developments formed an important part of the institutional context in which staff members operated, contributing to heightened uncertainty and concern regarding future organizational arrangements and employment continuity within the UNAIDS Secretariat.
16. Discussions on the implementation of the UN80 proposal resulted in the PCB establishing a Working Group tasked with developing a plan to guide the further transition and integration of the Joint Programme within the UN system. The Working Group is expected to submit its final recommendations to the PCB by the end of October 2026.<sup>3</sup>
17. The restructuring and downsizing resulted in a reduction of core staff by approximately 56%, from a total of 671 core staff members to 296, and a reduction of the organization's country footprint from 75 to 54 countries. The revised footprint comprises 15 Country Offices; 11 Multi-Country Offices supporting a total of 28 countries; 7 countries which are covered by a Senior Adviser who is embedded in UN Resident Coordinator Offices; and 5 additional countries which are supported by staff based in Regional Offices. In parallel, the majority of Global Centre staff were relocated to Bangkok, Bonn, Johannesburg and Nairobi. By the end of 2025, 168 core Staff members had separated from the organization, with the remaining separations scheduled to take place in batches until the end of June 2026.

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<sup>1</sup> Report of the 44th Programme Coordinating Board meeting, UNAIDS/PCB (44)/19.22, pp. 41-42 ([05112019\\_UNAIDS\\_PCB45\\_Report-44thPCB\\_EN.pdf](#)).

<sup>2</sup> *Shifting paradigms: united to deliver*, report of the Secretary General, pp. 20 ([UN80\\_WS3-1\\_250921\\_1238.pdf](#)).

<sup>3</sup> Update on the implementation of the revised operating model of the Joint Programme, report finalized by the PCB Bureau. UNAIDS/PCB (57)/25.31, ([2025-11/PCB57\\_Update\\_On\\_ROM\\_EN\\_1.pdf](#)).

18. The scale and pace of the restructuring had important implications for organizational culture, risk management and staff engagement. To mitigate these impacts, management established dedicated change-management arrangements, including a Change Champions Group, a Communications Workstream and a Staff Consultation Group to support transparency, staff engagement and the adoption of new ways of working. Contrary to the anticipated increase in requests for ethics advice and guidance highlighted in the previous Ethics Office report,<sup>4</sup> no corresponding surge in demand was observed during the reporting period. Collectively, these measures may have contributed to mitigating the integrity and conduct-related risks identified in the previous Ethics Office report during a period of significant organizational transition.
19. This report presents an update on the outstanding independence-related criteria for the Ethics Office and outlines the activities undertaken in 2025.

### Update on establishing an independent Ethics Office

20. At the end of 2024, the sole outstanding requirement for full compliance with the JIU standards on the independence of the Ethics Office related to the security of tenure of the Head of the Ethics Office, specifically the issuance of contracts covering the full term of office for newly appointed Heads of Ethics Offices.<sup>5</sup> In this regard, UNAIDS management indicated that the current human resources management framework did not permit the issuance of staff contracts exceeding two years at any one time. Management did, however, reaffirm its commitment to uphold the provisions set out in the approved terms of reference for the position, including those relating to tenure. In addition, the established requirement for management to consult the Independent External Oversight Advisory Committee (IEOAC) on matters concerning the selection, appointment and dismissal of the Head of the Ethics function, as recommended by the JIU<sup>6</sup> and endorsed by the IEOAC,<sup>7</sup> constitutes an institutional safeguard supporting the functional independence and security of tenure of the Ethics Office.
21. To facilitate the effective functioning of the Ethics Office, the JIU, in its report on the review of the management and administration of UNAIDS, recommended that the organization ensure adequate staffing and business continuity arrangements for the Ethics Office.<sup>8</sup> As previously reported, a P-3 Ethics Officer post was approved and recruitment initiated in 2024. However, as part of the organization-wide downsizing, this post was abolished in 2025,<sup>9</sup> notwithstanding the continuing operational requirements of the Ethics Office. Despite significant downsizing and financial constraints, management has agreed to engage a UN Volunteer to provide additional support as an interim measure, in recognition of the need to ensure staffing and business continuity within the Ethics Office.

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<sup>4</sup> Report of the Ethics Office – organizational oversight reports, June 2025 (UNAIDS/PCB (56)/25.20) at p. 19 ([2025-05/PCB56 Report Ethics Office.pdf](#)).

<sup>5</sup> Report of the Joint Inspection Unit on the Ethics Function in the United Nations System (hereinafter 2021 JIU Report) ([JIU//REP/2021/5](#)) at p. 24.

<sup>6</sup> Op. cit., pp 24.

<sup>7</sup> Annual report of the Independent External Oversight Advisory Committee of the Joint United Nations Programme on HIV/AIDS - organizational oversight reports, June 2024, (UNAIDS/PCB (54)/24.17 at p. 10 ([PCB54 IEOAC Report.pdf](#)).

<sup>8</sup> Report of the Joint Inspection Unit on the Management and Administration Review of UNAIDS, (JIU/REP/2019/7), paras 101–104 and 124 ([14112019 UNAIDS PCB45 JIU REP 2019 EN.pdf](#)).

<sup>9</sup> Note 4, at p. 8.

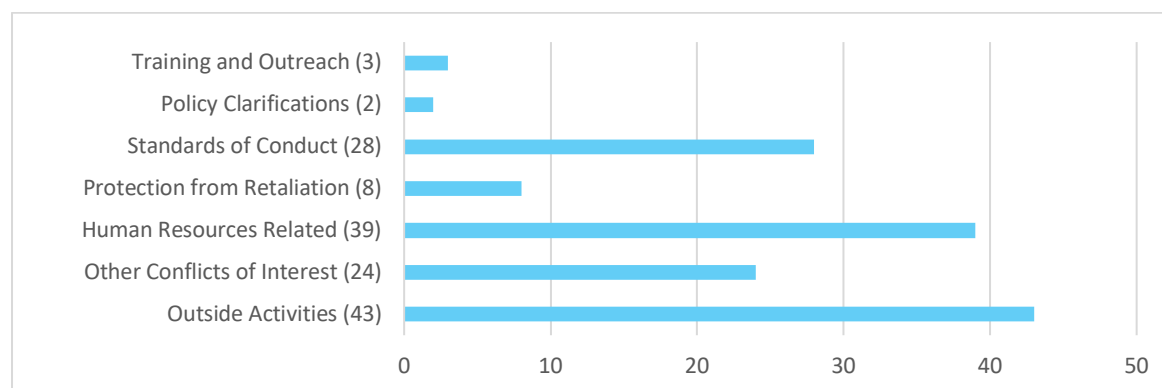
## Activities of the Ethics Office

22. The report of the activities of the Ethics Office is structured around its core functions, which include:
- Providing confidential ethics advice and guidance to personnel and management,
  - Administering UNAIDS declaration of interest programme,
  - Undertaking the responsibilities assigned to it under the prevailing policy on protection against retaliation,
  - Undertaking training, outreach and awareness raising,
  - Supporting ethics standard-setting and promoting policy coherence within UNAIDS,
  - Preventing sexual misconduct in line with the policy on preventing and addressing sexual misconduct, and
  - Participation in the Ethics Network of Multilateral Organizations.

### Ethics advice and guidance

23. In 2025 the Ethics Office continued to provide confidential and impartial advice and guidance to UNAIDS personnel. This function remained central to supporting ethical decision-making, strengthening compliance with the Standards of Conduct required of UNAIDS staff members, and promoting the prevention of misconduct through early intervention. The year was marked by a decline in the volume of requests to the Ethics Office during a period of profound organizational change arising from the restructuring process. This reduction may in part reflect the change-management mechanisms which management put in place to support the restructuring (see paragraph).
24. During the reporting period, the Ethics Office responded to 147 requests for advice and guidance (Figure 1).

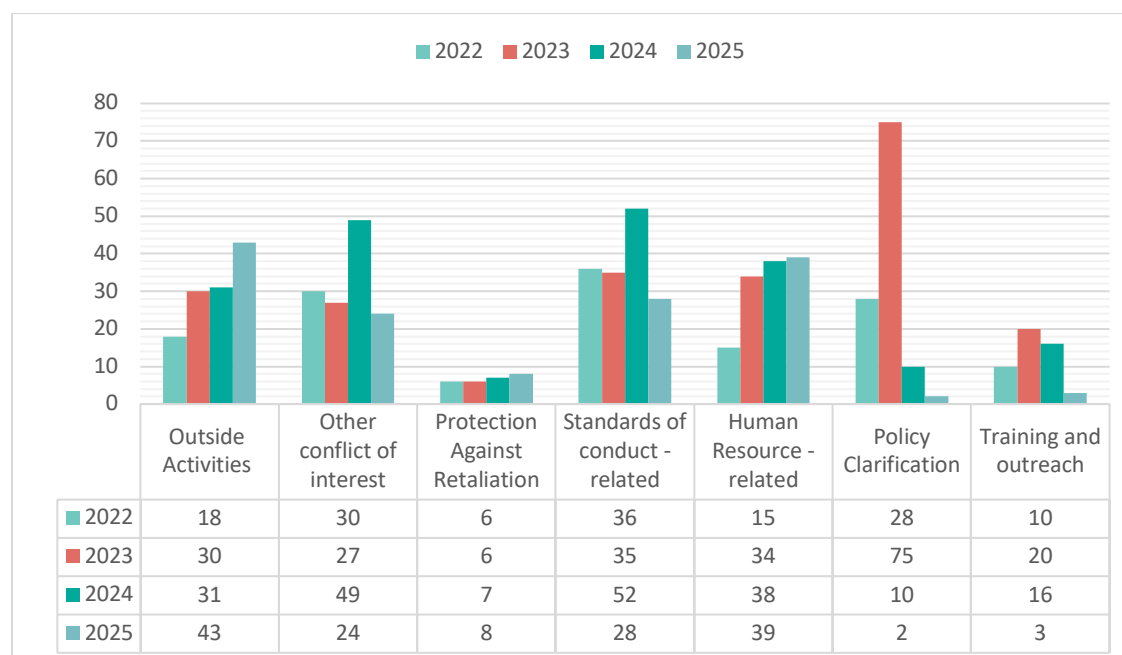
**Figure 1. Ethics advisory services 2025**



25. The 147 requests for ethics advice and guidance represented a 28% reduction from the 203 queries received in 2024 and a 35% decrease from the 227 queries received in 2023.
26. Analysis of advisory data over the period 2022–2025 indicates that, while the overall volume of requests declined, the nature of ethical issues raised remained consistent. Requests relating to conflicts of interest (including outside activities), standards of

conduct, and human resource-related concerns accounted for a significant proportion of the Ethics Office's advisory workload.

**Figure 2. Ethics Office advisory services 2022–2025**



### Outside activities

27. Requests relating to outside activities increased from 18 in 2022 to 31 in 2024 and remained high, at 43, in 2025. Those inquiries primarily related to outside employment and occupations, service on external boards or committees, publishing in a personal capacity, participation in political activities, and engagement in social or charitable initiatives.
28. The increase in demand for advice on outside activities may reflect heightened staff interest in external engagements in the context of funding constraints, contract uncertainty and prospective career transitions.
29. In responding to those requests, the Ethics Office assessed proposed activities against the applicable Staff Regulations and Rules, the Standards of Conduct for the international civil service, and relevant administrative issuances. The Office undertook due-diligence assessments, taking into account the staff member's function and responsibilities, and evaluated potential conflicts of interest, reputational risks, and implications for independence, impartiality and integrity, consistent with the obligations of UNAIDS Staff.

### Other conflicts of interest

30. The Ethics Office responded to 24 requests relating to other conflicts of interest, a decrease from 49 requests in 2024. This category covered issues relating to the acceptance of gifts, honours and benefits, as well as the engagement of close associates. Requests for advice on gifts and honours typically concerned the appropriateness of accepting such items and the applicable procedures for the reporting, management and disposal of such items.

### Human resource-related issues

31. Human resources-related requests have remained consistently high since 2023, rising from 15 in 2022 to 38 in 2024 and staying high at 39 in 2025. In 2025, however, most (29) of the requests in this category were related to the ongoing restructuring. Specifically, restructuring-related requests centred around security of staff members' positions, transparency and fairness of the process and altered reporting lines within the new organizational structure.

### Policy clarification

32. Requests for ethics-related policy clarification declined sharply, from a peak of 75 in 2023 when three new ethics-related policies were issued,<sup>10</sup> to 10 in 2024 and only 2 in 2025. The trend likely reflects the cumulative impact of earlier training, guidance and communications familiarity with existing ethics-related policies. Policy questions of greatest relevance to staff were linked to the restructuring process and were primarily addressed by the Human Resources Policy and Legal Team.

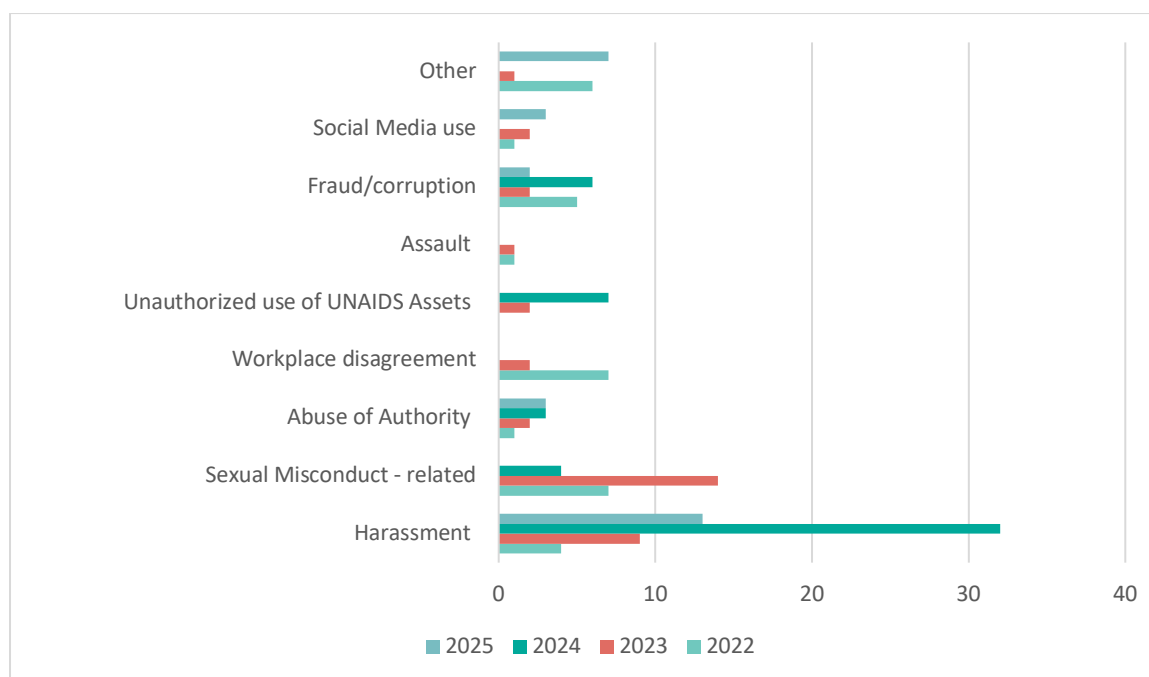
### Standard of conduct-related matters

33. The Ethics Office responded to 28 requests for advice and guidance on standards-of-conduct matters, representing a decline compared with the 36, 35 and 52 requests received in 2022, 2023 and 2024, respectively (Figure 2). As shown in Figure 3 below, this decrease reflects a reduction across nearly all categories, except for abuse of authority, for which three requests were recorded in both 2024 and 2025. It should be noted that matters in the harassment-related category do not represent formal harassment cases; rather, they represent requests for general advice and guidance on harassment-related matters. No requests for advice were received during the reporting period in the workplace disagreements, assault or unauthorized use of UNAIDS assets categories.
34. The Ethics Office engaged with the staff members concerned and, where appropriate, referred matters to relevant offices to ensure that issues were addressed in accordance with applicable institutional frameworks. This advisory function remains a critical avenue for early-intervention, enabling staff to seek guidance, clarify obligations and address concerns before they escalate into formal processes.

### **Figure 3. Standards of conduct advisory services provided, 2022 to and 2025**

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<sup>10</sup> New WHO policies on preventing and addressing abusive conduct, sexual misconduct and retaliation were published in 2023.



### Protection against retaliation

35. In accordance with the WHO Policy on Preventing and Addressing Retaliation, which also applies to UNAIDS, the Ethics Office leads the development of recommendations for preventive and protective measures to safeguard staff members and collaborators who report misconduct in good faith or cooperate with duly authorized audits and investigations against retaliation. The Ethics Office also serves as the organizational focal point for monitoring the implementation of such measures. In fulfilling this role, the Ethics Office engages directly with affected individuals, consults with them on proposed measures that may affect their working arrangements, and ensures that appropriate preventive and protective measures are recommended, implemented and tracked.<sup>11</sup>
36. Addressing retaliation requires close coordination across key functions. The Ethics Office works in partnership with WHO Internal Oversight Services (IOS), which alerts the Ethics Office to retaliation risks identified during investigations, and with the People Management Department, which implements recommended preventive and protective measures. As needed, the Ethics Office also consults with functions responsible for staff wellbeing and security to ensure the timely provision of protection and access to appropriate support.
37. During the reporting period, the Ethics Office received one referral from IOS, with IOS determining that the individual concerned faced a risk of retaliation in connection with an ongoing investigation. This continues a pattern of relatively low numbers of formal requests for protection against retaliation since 2022, when three requests were received in both 2022<sup>12</sup> and 2023.<sup>13</sup>
38. With respect to requests for advice on protection against retaliation, the Ethics Office received eight requests for advice from staff members and other personnel concerning

<sup>11</sup> See WHO Policy on Preventing and Addressing Retaliation, pp. 5-6.

<sup>12</sup> Report of the Ethics Office, organizational oversight reports, UNAIDS/PCB (52)/23.18, para 31.

<sup>13</sup> Report of the Ethics Office, organizational oversight reports, UNAIDS/PCB (54)/24.16, para 39

potential retaliation risks. This is broadly consistent with trends observed since 2022, when six requests were recorded in both 2022<sup>14</sup> and 2023,<sup>15</sup> and seven requests were received in 2024, indicating a modest increase in advice-seeking over time. This pattern suggests continued staff sensitivity to retaliation risks and a preference for early engagement with the Ethics Office to seek guidance and clarify options before escalation. At the same time, survey data (Figure 4 below) indicate persistent concerns about retaliation, underscoring the need for practical steps to encourage the reporting of misconduct without fear of reprisals, including continued awareness raising, promote access to reporting channels, strengthening early detection of retaliation risks and visible follow-up on reported concerns.

### **Prevention of sexual misconduct**

39. Preventing sexual misconduct, including sexual exploitation and abuse (SEA), remains a core priority for UNAIDS, and the Ethics Office continued to serve as the organizational focal point for prevention of SEA-related. In 2025, management introduced 'child safeguarding practices' training for all staff, further reinforcing the organization's prevention framework and commitment to protecting children from harm. This training complements existing prevention measures and responds to the evolving safeguarding landscape, ensuring that personnel are equipped to recognize, prevent and respond to child safeguarding risks.
40. With support from the People Management Department, the Ethics Office finalized the development of a new online sexual misconduct training, which is being translated into French and Spanish. Unlike the existing mandatory course, which focuses exclusively on sexual exploitation and abuse and is a generic training for all UN personnel, the new training is aligned with the WHO Policy on Preventing and Addressing Sexual Misconduct, which also applies to UNAIDS, and covers sexual exploitation and abuse, sexual harassment and sexual assault. The training will be rolled out as part of the 2026–2027 performance management cycle and will replace the current mandatory Prevention of Sexual Exploitation and Abuse training for all personnel.
41. To promote awareness and shared accountability, the Ethics Office published an internal story in April 2025 entitled 'Preventing sexual exploitation and abuse: our shared responsibility'. The story reaffirmed UNAIDS's zero-tolerance policy and set out clear, non-negotiable standards of conduct, including prohibitions related to sexual misconduct and the obligation of all personnel to report suspected violations. It also highlighted individual responsibilities, available confidential reporting channels and protections against retaliation.
42. In parallel, several preventive measures remained embedded within organizational processes throughout the reporting period. The People Management Department continued to conduct background checks on all newly recruited personnel, including verification through the United Nations ClearCheck system and reviews of social media footprints, with the Ethics Office contributing to these reviews to identify potential conduct-related risks. In addition, the Ethics Office supported and contributed to implementing partner reviews to ensure that they maintained appropriate policies and operational frameworks to prevent, address and report sexual exploitation and abuse,

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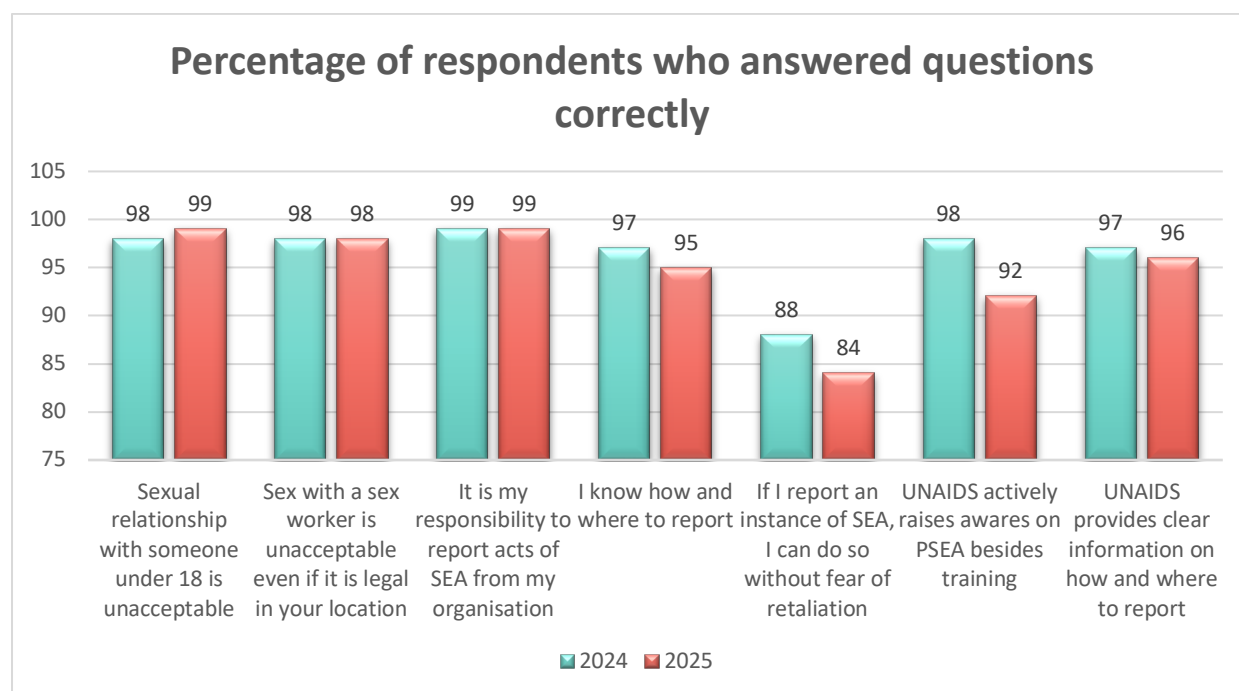
<sup>14</sup> See note 10 above.

<sup>15</sup> See note 11 above.

in line with contractual obligations to UNAIDS. Short-term consultants were also required to complete both PSEA and Ethics at UNAIDS training modules as a prerequisite for engagement, reinforcing awareness of applicable standards of conduct and safeguarding responsibilities regardless of contractual status.

43. The UN Office of the Special Coordinator on improving the UN response to Sexual Exploitation and Abuse (OSCSEA) conducted its annual UN system-wide survey to assess staff awareness of SEA prohibitions, roles in prevention and response, the effectiveness of training, knowledge of reporting procedures and consequences of misconduct. These results provide a useful benchmark for measuring progress and identifying priority areas for improvement across participating organizations.

**Figure 4. Selected data from OSCSEA 2025 global survey on SEA**



44. As shown in Figure 4, the survey results for UNAIDS indicate consistently high levels of awareness among personnel regarding core SEA prevention standards in both 2024 and 2025. At the same time, the results underscore the continued need to strengthen safe reporting and to complement training with sustained awareness-raising efforts. In response, the Ethics Office, in collaboration with management, developed an annual work plan to further strengthen the prevention of, and response to sexual misconduct. Effective implementation of this plan requires organization-wide engagement.
45. In the context of significant downsizing, structural realignment, a transition to a leaner operating model characterized by expanded multi-country coverage and single-staff presence in several countries, as well as increased reliance on implementing partners and remote oversight, there is a heightened risk of fragmented responsibilities, uneven implementation of preventive measures and delays in response, which increases organizational, reputational and safeguarding risks. The Ethics Office therefore recommends that management lead the development and implementation of an organization-wide accountability and coordination framework for safeguarding that clearly assigns roles and responsibilities in line with the new structure. The Ethics

Office will support this process by presenting a draft accountability framework for management's consideration.

### **Declaration of interest programme**

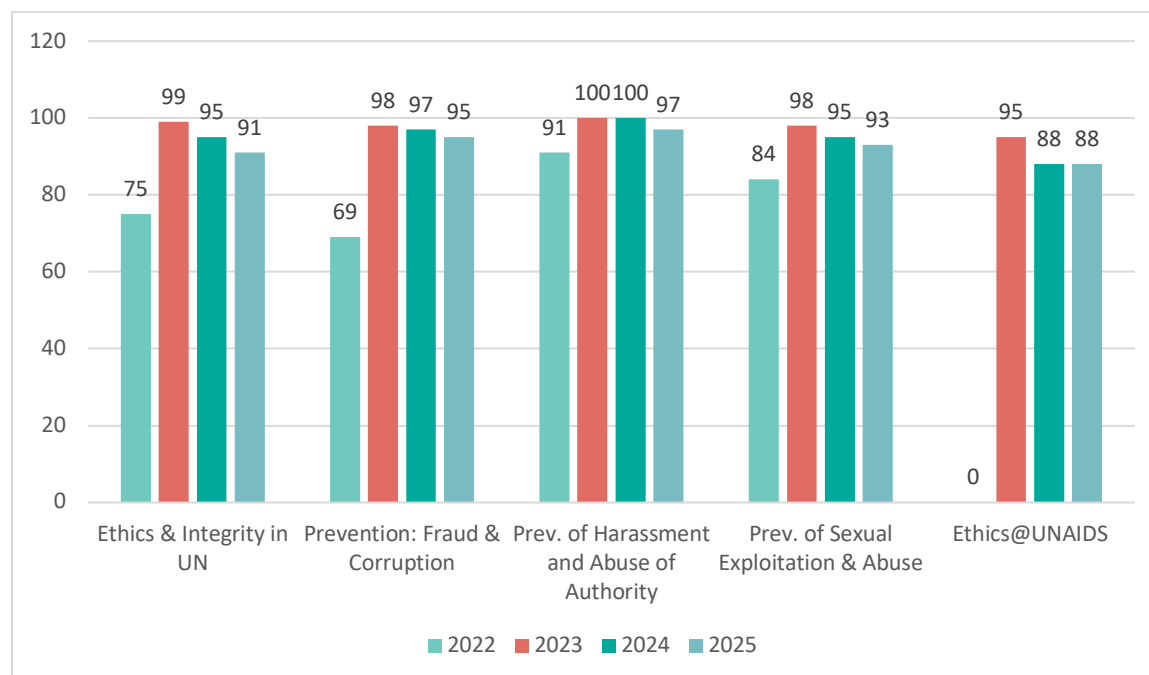
46. The Ethics Office administers the annual Declaration of Interest programme in accordance with Staff Rule 110.7.2 and WHO eManual III.1.2, as outlined in UNAIDS Information Note No. 3 – 2020 (PFA-FRM-IN-2020-3). The programme aims to identify and mitigate conflicts-of-interest risks arising from the outside activities and other interests of eligible staff members, their spouses and dependent children.
47. Annual declarations of interest are required from staff in senior, decision-making or fiduciary roles, including those with delegated financial authority, staff at the P-5 level and above, and heads of Country, Regional and Liaison Offices. The requirement also applies to staff involved in procurement, finance, compliance, risk management, and quality assurance functions, as well as members of Programme Review Committees. This framework supports transparency and the effective management of potential conflicts of interest.
48. In 2025, a total of 359 staff members were eligible to file a declaration of interest. Of these, 331 completed the process, representing 92% compliance. This represents a decrease from the 97% compliance rate achieved in the preceding three years. The lower completion rate is attributed to the restructuring process, transition-related uncertainties and separation of eligible staff members during the period.
49. In addition to the Declaration of Interest programme for staff members, the Ethics Office continued to review declarations of interest from external experts under the experts Declaration of Interest programme. The programme requires all external experts contracted by UNAIDS to disclose any potential conflicts of interest related to their assignments through a mandatory declaration form, which is reviewed by the Ethics Office prior to the finalization of their recruitment.
50. During the reporting period, the Ethics Office received and reviewed 10 completed declarations under this programme, representing a significant decrease compared with the 58 declarations reviewed in the previous year. This reduction reflects a marked reduction in the use of external experts during the reporting period, linked to the funding constraints faced by the organization.

### **Training, communication and awareness**

51. A core mandate of the Ethics Office is to foster an ethical culture across the organization through targeted ethics training and outreach that are aimed at strengthening staff awareness of ethics-related issues and compliance with applicable policies and standards.
52. During the reporting period, staff members continued to be required to complete mandatory ethics and conduct training to ensure a baseline understanding of key obligations. These courses included 'Ethics and Integrity in the UN', 'Prevention of Harassment and Abuse of Authority', 'Ethics@UNAIDS', the UN-wide 'Prevention of Sexual Exploitation and Abuse', and 'Prevention of Fraud and Corruption' training. As illustrated in Figure 5, completion rates showed a marked increase from 69–91% in

2022 to 95–100% in 2023, before declining modestly to 88–100% and 88–97% in 2024 and 2025, respectively.

**Figure 5. Completion rate of mandatory training courses: 2022 to 2025**



53. To renew engagement with mandatory training, ensure alignment with current policies, and strengthen the relevance of key thematic areas, the Ethics Office collaborated with the Staff Development and Performance Unit of the Department of People and Culture to develop new training modules on the prevention of sexual misconduct, prevention of abusive conduct and protection against retaliation, and to revise the Ethics@UNAIDS training for staff and other personnel. In addition, a dedicated Ethics@UNAIDS course for consultants was developed. All modules were completed in English and are currently being translated into French and Spanish for rollout as part of the 2026–2027 performance management cycle. In addition, a new prevention of fraud and corruption training module is under development. These courses will replace the existing mandatory training modules.
54. During the reporting period, the Ethics Office also conducted induction training for 16 interns, fellows, UN Volunteers and Junior Professional Officers, focusing on the UNAIDS ethical framework, core values, standards of conduct, and the role of the Ethics Office. The training reinforced UNAIDS's zero-tolerance approach to sexual misconduct, abusive conduct, and retaliation; clarified the duty of all personnel to report suspected misconduct; and highlighted available reporting channels, including WHO Internal Oversight Services and the Integrity Hotline.
55. The Ethics Office issued targeted guidance on the acceptance of gifts ahead of the year-end holiday period. The guidance clarified the applicable gifts policy, reiterating when it is appropriate to accept gifts and the procedures for reporting gifts received by staff members. It also restated the prohibition on the acceptance of gifts in the context of procurement and contract management.

## Standard setting and policy coherence

56. The standard-setting and policy coherence mandate requires the Ethics Office to support the development, interpretation and application of ethics standards, ensuring that organizational policies, rules and practices reflect UNAIDS norms and values. In this context, the Ethics Office is regularly consulted on policy and operational matters relating to ethics and integrity, where its expertise and experience are relevant.
57. The Ethics Office continued to serve as a member of the Steering Committee overseeing the development of the Gender Equality, Diversity, Equity, Inclusion and Accessibility (GDEIA) framework, which articulates UNAIDS's strategic commitment to embedding these principles across organizational culture, policies and operations.<sup>16</sup> In 2025, the Ethics Office contributed substantively to the design of the organization-wide consultation questionnaire, the analysis and interpretation of survey findings, and the review of the draft GDEIA framework.
58. Between March and July 2025, the Ethics Office was a member of the Staff Consultation Group established by management to support the organizational restructuring process. The Group provided a platform for staff engagement, facilitating transparent and inclusive dialogue between staff and management on restructuring-related issues. Within this framework, the Ethics Office contributed to the identification and analysis of key risks, challenges and opportunities arising from the restructuring, with a view to promoting ethical decision-making and alignment with the organization's mandate and strategic objectives. The Office also contributed to consultations on multi-country and single-incumbent offices, the embedding of staff within Resident Coordinator Offices, and the formulation of recommendations submitted to management to inform decisions on the revised organizational structure.
59. In addition, the Ethics Office served as a member of the UNAIDS Secretariat UN System-wide Action Plan (UN-SWAP) Working Group, which supports organizational accountability for advancing gender equality and the empowerment of women through coordinated input into the annual UN-SWAP reporting process. The Working Group facilitates internal dialogue and cross-functional collaboration, identifies strategic actions to strengthen performance against UN-SWAP indicators, and promotes information-sharing and engagement in technical working groups. In this context, the Ethics Office contributed to the 2024 UN-SWAP report by providing inputs related to ethics and integrity, with a particular focus on organizational culture and the prevention of sexual exploitation and abuse and sexual harassment.

## Participation in the Ethics Network of Multilateral Organizations

60. The Ethics Office engages with other agencies through the Ethics Network of Multilateral Organizations, which comprises the ethics offices of UN system organizations, international financial institutions, and other multilateral organizations. The Network provides a platform for the exchange of information and experience and for collaboration on issues of common interest, with the aim of strengthening professional capacity and promoting coherence across ethics functions.

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<sup>16</sup> Report of the Ethics Office to the PCB, June 2025 (UNAIDS/PCB (56)/25.20), p. 18.

61. During the reporting period, the Ethics Office contributed to the finalization of the first Standards of Practice for Ethics Functions, which are intended to promote good practices that support a culture of ethics, transparency and accountability, which is central to good governance and the maintenance of stakeholder trust. The Ethics Office also participated in the annual Ethics Network meeting in October 2025, hosted by the Asian Infrastructure Investment Bank.

### Observations and conclusions

62. During the reporting period, the activities of the Ethics Office were carried out in a context of significant organizational transition, marked by large-scale restructuring, downsizing, and continued uncertainty regarding the future positioning of the organization.
63. Contrary to expectations set out in the previous report, the anticipated increase in requests for ethics advice and guidance during the restructuring did not materialize. While the overall volume of requests declined, demand remained concentrated in specific areas linked to transition, career considerations and evolving organizational arrangements. Targeted change-management initiatives appear to have contributed to the reduction in the overall volume of requests for advice and guidance, thereby mitigating integrity- and conduct-related risks during the period.
64. Looking ahead, the post-restructuring operating context presents both challenges and opportunities. Maintaining ethical standards in a leaner organization will require continued emphasis on prevention, strengthened accountability frameworks, and visible leadership commitment to ethical conduct and protection against retaliation. The Ethics Office will continue to support these efforts within its independent advisory mandate, working closely with management and oversight partners to ensure that ethics considerations remain central to decision-making and organizational culture during the next phase of transition.
65. In the context of significant downsizing and a transition to a leaner operating model with expanded multi-country coverage, offices staffed by single persons, and increased reliance on partners and remote oversight, there are heightened risks of fragmented responsibilities, uneven implementation, and delayed responses to sexual misconduct. This requires that management establish and implement an organization-wide safeguarding accountability and coordination framework that is aligned with the new structure.

### Proposed decision points

#### **The Programme Coordinating Board is invited to:**

66. *Take note* of the report of the Ethics Office.

*[End of document]*