Open Letter to the Under-Secretary-General for Internal Oversight Services

9 November 2026

To: Ms. Fatoumata Ndiaye, Under-Secretary-General, OIOS

cc: Mr. António Guterres, Secretary-General of the United Nations
Mr. Stéphane Dujarric, Spokesperson for the Secretary-General

Subject: OIOS Investigation 1804/25 - $721,756 in Fraudulent Education Entitlement Claims

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Dear Ms. Ndiaye,

Your Office's annual report to the General Assembly, *Activities of the Office of Internal Oversight Services for the period from 1 July 2025 to 30 June 2026* (A/81/319, Part I), contains a particularly troubling finding on page 16, paragraph 49.

Investigation 1804/25 established that a staff member submitted false documentation in 45 education entitlement claims between 2016 and 2025**,** resulting in undue payments amounting to **$721,756**.

To my knowledge, a case involving a single UN staff member obtaining such a substantial amount through fraudulent entitlement claims over nearly a decade is unprecedented. Unlike the UNOPS scandal involving Vitaly Vanshelboim, which implicated senior management and institutional investment decisions, investigation 1804/25 concerns the documented conduct of a single staff member. That distinction makes the apparent failure of internal controls all the more troubling.

The scale and duration of these irregularities raise serious concerns about the adequacy of the UN's internal control, verification and oversight mechanisms, particularly how 45 fraudulent claims could have been processed over a ten-year period without earlier detection.

In the interest of transparency, and in view of OIOS's mandate and its accountability and reporting obligations to the General Assembly and Member States, I request clarification on the following matters:

1. **Which UN entity or organization was involved?** The annex to the report, on page 40, refers to an investigation concerning education grant irregularities involving a former OHCHR staff member, issued on 16 June 2026. Is this investigation 1804/25? If so, please confirm the entity concerned and explain why it was not identified in paragraph 49.

2. **How was the fraud discovered, and why did it take ten years to detect?** How many audits or compliance reviews covering education entitlements were conducted between 2016 and 2025? Given that OIOS states in paragraph 4 that its audit workplans are intended to cover high risks within three years and medium risks within five years, how was the risk of education entitlement fraud assessed and addressed during this period?
3. **Who was responsible for reviewing, certifying and approving these 45 claims?** Did OIOS examine the entire administrative approval and verification process, including possible negligence, supervisory failures? Were any officials held accountable, or was the investigation confined to the conduct of the claimant?
4. **How does the UN realistically intend to recover $721,756 from an individual staff member?** Given the magnitude of the amount, full recovery from a single individual appears highly improbable, particularly if the individual has already separated from the Organization. What concrete recovery arrangements have been established, how much has been recovered to date, and how does the Organization intend to account for any unrecovered balance?
5. **Why was the $721,756 not specifically accounted for in the report's financial disclosures?** Paragraph 100 separately reports $1.6 million in potential financial implications arising from 63 investigation recommendations, without identifying the cases or amounts concerned. Was the $721,756 included in that figure? If not, why was it omitted? How does OIOS account for this substantial undue payment in its financial reporting to the General Assembly?

The General Assembly and Member States are entitled to know whether these internal failures were investigated, whether individual responsibility was established, and how the Organization intends to account for the substantial financial loss.

At a time when the UN80 reform agenda is being used to justify the abolition of posts, the non-renewal of contracts and the termination of staff in the name of financial austerity, it is extraordinary that $721,756 could have been improperly paid to a single staff member over ten years without earlier detection. This OIOS finding should serve as a lesson for the UN80 reform agenda: the Organization appears far more efficient at eliminating staff positions than at detecting the misuse of its own funds.

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