

Sixteenth session of the Assembly  
Abu Dhabi, 11-12 January 2026

## **Policy Against Fraud, Corruption and Other Financial Misconduct**

### **1. Introduction**

- 1.1 IRENA is committed to preventing, identifying and addressing all acts of fraud, corruption and other financial misconduct against the Agency, through raising awareness of fraud risks, implementing controls aimed at preventing and detecting fraud, corruption or other financial misconduct, and enforcing IRENA's regulations, rules, policies and procedures, including this Policy.
- 1.2 Any instances or acts of fraud, corruption or other financial misconduct in IRENA's activities puts at risk and impairs the Agency's funds, assets and other resources necessary to fulfill its mandate. Such instances or acts of fraud, corruption, or other financial misconduct can also seriously damage IRENA's reputation and diminish Members and donors' trust in its ability to deliver results in an accountable and transparent manner. Furthermore, such acts may negatively affect staff and personnel effectiveness, motivation and morale, and negatively impact IRENA's ability to attract and retain a talented work force.
- 1.3 IRENA is promulgating the present Policy to ensure that:
  - 1.3.1. All staff members, non-staff personnel, vendors, implementing partners and other persons and entities interacting with IRENA are aware that they are prohibited from engaging in, and must act to prevent fraud, corruption, and any other form of financial misconduct; and,
  - 1.3.2. If such prohibited conduct occurs, timely and appropriate corrective action can be promptly undertaken to protect the assets and interests of the Agency.
- 1.4 This Policy should be read together with the following, as well as other applicable IRENA regulations, rules, policies and procedures:
  - 1.4.1. The Financial Regulations and Financial Procedures;
  - 1.4.2. The Staff Regulations and Staff Rules, including the Code of Conduct;
  - 1.4.3. The Revised Policy on Ethics and Conflict of Interest of IRENA;
  - 1.4.4. The Policy on Protection against Retaliation for Reporting Misconduct or Cooperating with Duly Authorized Audits and Investigations;
  - 1.4.5. The Policy Addressing Prohibited Conduct, Including Fraud, Corruption and Other Financial Misconduct, and Discrimination, Harassment, Including Sexual Harassment, and Abuse of Authority ("Policy Addressing Prohibited Conduct");

- 1.4.6. The Internal Audit Charter of IRENA;
- 1.4.7. The Procurement Policy Manual;
- 1.4.8. The Directive on the Disciplinary Process.

**2. Scope and Application**

- 2.1 IRENA has zero tolerance for fraud, corruption or other financial misconduct.
- 2.2 This Policy applies to all activities and operations of IRENA, including projects, programmes and other activities, whether funded by IRENA or by other parties, and aims to prevent, detect and address instances of fraud, corruption or other financial misconduct.
- 2.3 This Policy applies to all staff members, non-staff personnel, vendors (including offerors), implementing partners and other persons and entities which interact with IRENA, as follows:
  - 2.3.1 Staff members who have engaged in fraud, corruption or other financial misconduct may be subject to disciplinary action in accordance with the Staff Regulations and Staff Rules, including the Code of Conduct, and other applicable policies and procedures of the Agency, which may lead to dismissal;
  - 2.3.2 Non-staff personnel who have engaged in fraud, corruption or other financial misconduct may be subject to action in accordance with the terms and conditions of the contract or other agreement governing their services, as well as other measures as set forth in IRENA policies regarding non-staff personnel, including but not limited the Code of Conduct when incorporated by reference in such contract or other agreement;
  - 2.3.3 Vendors, implementing partners or other persons and entities which interact with IRENA who have engaged in fraud, corruption or other financial misconduct may be subject to the termination of their contract or other agreement with the Agency, and other available sanctions and measures, including possible referral to appropriate national authorities for investigation or possible criminal accountability.
- 2.4 All incidents of fraud, corruption or other financial misconduct must be reported, and will be assessed and, if warranted, investigated in accordance with IRENA’s regulations, rules, policies, and procedures. IRENA will rigorously pursue disciplinary and other actions against alleged perpetrators of fraud, corruption or other financial misconduct, including the recovery of any financial loss suffered by the Agency.

**3. Definitions**

- 3.1 For purposes of this Policy, “prohibited conduct,” collectively and individually, means any acts or omissions constituting “fraud,” “corruption,” “other financial misconduct,” each of which is separately defined as follows for purposes of this Policy:
  - 3.1.1 “Fraud” is any act or omission in which a person knowingly misrepresents a pertinent fact or facts in order to obtain any undue benefit or advantage, to avoid any personal obligation or that of any third party, or to cause, or that would result in, an individual or entity to act, or to fail to act, to the detriment of such person or entity.
  - 3.1.2 “Corruption” means an act or omission intended to give an advantage inappropriate with a staff member or non-staff personnel’s official duties in order to obtain a benefit

for oneself or another from, or to harm, or to inappropriately influence the actions of, any other party engaging with or on behalf of the Agency.

- 3.1.3 “Other financial misconduct” means any other failure to comply with the Financial Regulations and Procedures, including any applicable policies or procedures, or any act or omission intended to promote personal interests inconsistent with the interests of the Agency and which results in the loss or imminent loss of the property or assets of the Agency.
- 3.2 “Misconduct” means, under Staff Rule 111.1(a), a failure by a staff member “to comply with his or her obligations under the Staff Regulations and Rules, including the Code of Conduct, the Financial Regulations and Procedures, and directives issued by the Director-General.” Pursuant to Staff Rule 102.2(c), a “violation of the provisions of the Code of Conduct shall constitute misconduct under Article 11 of the Staff Regulations and Chapter 11 of the Staff Rules.” Staff Rule 111.1(b) further provides that “once it has been established that misconduct has occurred, disciplinary measures proportionate to the gravity of the misconduct may be imposed.”
- 3.3 “Non-Staff Personnel” means any individual engaged by contract or other agreement between such individual and the Agency to perform or provide services to the Agency and whose relationship with the Agency is not governed by a letter of appointment subject to the Staff Regulations and Rules. Non-staff personnel include, without limitation, consultants, individual contractors, service contract holders, interns, volunteers, persons engaged on a reimbursable or non-reimbursable loan agreement, and IRENA officials other than staff members.
- 3.4 Examples of fraud, corruption, or other financial misconduct include, but are not limited to, the following:
- 3.4.1 Forging documents, preparing false entries in the Agency’s systems, or making false statements to obtain a financial or other benefit for oneself or others;
- 3.4.2 Collusion or other anti-competitive schemes between vendors (including any contractors or suppliers) during a procurement process;
- 3.4.3 Providing information in relation to a medical insurance claim or another entitlement that the claimant knows to be false;
- 3.4.4 Forging the signature of another staff member or non-staff personnel or forging a document purporting to be from IRENA to induce a party outside the Agency to act;
- 3.4.5 Using another’s information technology identity or password, or creating false identities/passwords, or otherwise accessing IRENA’s or other network information systems without consent or authority in order to manipulate IRENA processes or cause the approval or denial of actions;
- 3.4.6 Accepting gifts or hospitality, such as meals or entertainment, from a vendor (including any contractor or supplier) or implementing partner without authorization;
- 3.4.7 Misrepresenting one’s employment status with IRENA in order to obtain a benefit from a public or private sector entity,
- 3.4.8 Failing to disclose a financial or familial interest in a business or outside party while participating in the award or management of a contract or agreement to the benefit of that business or outside party;

- 3.4.9 Misrepresenting and processing personal travel or other personal expenses as part of an official travel or other official expense reimbursement request;
- 3.4.10 Making misrepresentations, including of educational credentials or professional qualifications or experiences, in the context of a job application or promotion; and,
- 3.4.11 Falsifying documents, making false statements, preparing false entries in IRENA systems or in financial reports presented to IRENA, and other deceptive acts in order to falsely favor or disfavor or discredit a person, entity, activity, programme, or the Agency itself.

#### **4. Measures to Prevent Fraud, Corruption and other Financial Misconduct**

- 4.1 Awareness: Staff members, non-staff personnel, vendors and implementing partners must be aware of their responsibility to prevent fraud, corruption, or other financial misconduct. IRENA managers shall raise awareness of this Policy and reiterate the duty of all staff members and non-staff personnel to report instances of fraud, corruption, or other financial misconduct, as required by the Agency's regulations, rules, policies and procedures. IRENA managers are also required to ensure that non-staff personnel, vendors and implementing partners that provide goods or services to IRENA under contracts or other agreements managed by their respective offices are aware of this Policy.
- 4.2 Through the IRENA procurement process, vendors shall be made aware of and required to accept, by reason of submission of their signed bids to IRENA, the application of IRENA's Financial Regulations and Financial Procedures and other applicable IRENA regulations, rules, policies and procedures concerning fraud, corruption and other financial misconduct, including this Policy, and that IRENA requires strict compliance with the provisions against fraud, corruption and other financial misconduct in the relevant bidding and contract documents.
- 4.3 Cooperation agreements and other arrangements with implementing partners of IRENA should also ensure that such implementing partners are aware that IRENA's cooperation with them is subject to the applicable requirements of IRENA's Financial Regulations and Financial Procedures and other IRENA regulations, rules, policies and procedures concerning fraud, corruption and other financial misconduct and that IRENA requires strict compliance with the provisions against fraud, corruption and other financial misconduct in the relevant cooperation agreements and other instruments agreed upon between IRENA and them.
- 4.4 Responsibilities of Managers: Following the establishment of an Enterprise Risk Management System in accordance with section 5.1.1(a) of the Policy Addressing Prohibited Conduct:
  - 4.4.1 Managers shall, when developing or formulating or planning a new activity, project or programme using Agency resources, ensure that fraud risks are fully considered in the design and implementation processes, especially for high-risk activities, projects or programmes, such as those that are complex or operate in high-risk environments. Such risks shall be recorded in risk logs for such activities, projects, or programmes and, as appropriate, shall be communicated to relevant stakeholders, including donors, implementing partners or vendors, together with an assessment of the extent to which risks can be mitigated.
  - 4.4.2 Managers are responsible for ensuring that the risk of fraud, corruption, or other financial misconduct is monitored during the implementation of the activities, projects or programme under their supervision. They shall consider how easily fraudulent acts might occur and be replicated in the day-to-day operations of the activity, project or

programme. Managers shall also evaluate the effectiveness of the measures taken to mitigate risks, including systemic monitoring actions and adequate procurement planning. Informed decisions can then be made on additional mitigating actions.

- 4.4.3 The risk of fraud, corruption, or other financial misconduct should be assessed and managed in accordance with IRENA's Enterprise Risk Management System. Managers shall identify and assess the operational risks in their respective programme areas, including the risk of fraud, corruption or other financial misconduct, and apply mitigating measures, taking due account of the level of operational risk involved. Because it is impossible to eliminate all risks, good risk management requires a sound balance of the following aspects: assessment, mitigation, transfer or acceptance of risks. Such operational risks shall be communicated to relevant stakeholders, together with an assessment of the extent to which the risks can be mitigated.
- 4.4.4 Managers shall be vigilant in monitoring for irregularities and the risk of fraud, corruption or other financial misconduct within the scope of their operations. Where managers are concerned about the level of such risk within an activity, project or programme, they may, through the Director-General, consult the IRENA Internal Auditor for an evaluation as to whether a risk assessment by an appropriate external entity would be justified. Such risk assessment may be used, when necessary, to identify and control suspected (but yet unidentified) risk of fraud, corruption, or other financial misconduct.
- 4.5 Specific Risk Assessments: Where a high risk of fraud, corruption, or other financial misconduct has been identified within the general risk assessment of an activity, project, or programme, an additional and specific risk assessment may be necessary. This in-depth risk assessment should be used to better identify specific risks of fraud, corruption or other financial misconduct, and develop effective measures that address such risks. The aim is to help management identify and evaluate areas of such operational activity, project or programme that are most susceptible to fraud, corruption, or other financial misconduct, and to prioritize where IRENA should focus its resources for the prevention and mitigation of the specific risks involved.
- 4.6 These prevention and risk mitigation measures should be monitored for effectiveness over time, and the specific risk assessment process may be repeated periodically utilising lessons learned, especially for longer-duration activities, projects, or programmes or where material changes are made to the design of the activity, project, or programme during its implementation.
- 4.7 Internal Control System: Consistent with the Policy Addressing Prohibited Conduct, the Director-General should ensure that IRENA maintains a strong internal control system and implements effective internal controls to prevent fraud, corruption, and other financial misconduct by:
- 4.7.1 Identifying areas of the Agency's activities at highest risk for fraud, corruption, or other financial misconduct;
- 4.7.2 Monitoring and managing Agency assets and property for appropriate uses in support of IRENA's aims and activities;
- 4.7.3 Ensuring transparent and fair procurement resulting in the best value for the money spent for goods, services and works;

- 4.7.4 Certifying that all financial processes conform to the accounting standards and approval processes set forth in the Financial Regulations and Procedures;
- 4.7.5 Ensuring that all appropriate action is timely taken on internal and external audit recommendations;
- 4.7.6 Ensuring that IRENA managers understand the various elements of the internal control system and ensure that their respective activities areas are consistent with it.
- 4.8 Promoting Integrity and Following Best Practices: All IRENA managers should seek to ensure that staff members and non-staff personnel, vendors and implementing partners act at all times with integrity and with only the interests of the Agency in mind.
- 4.9 Integrity is a paramount consideration in recruiting staff members and engaging non-staff personnel. The Director-General and managers shall ensure that the Agency is recruiting and engaging individuals that meet the expected standards of conduct set out in IRENA's regulations, rules, policies and procedures, and that appropriate recruitment policies are put in place for this purpose. This can be achieved, for instance, by using specific tools to evaluate and assess the integrity and professionalism of applicants for staff or non-staff positions, as well as ensuring that appropriate checks of the applicants' experience, criminal histories, and academic credentials have been undertaken.
- 4.10 In addition, the Director-General and managers shall ensure that selected applicants for staff and non-staff positions with IRENA are required to submit a completed Disclosure of Interests Form to the Ethics Officer and disclose spousal and family relationships, as required, prior to their hiring, in accordance with IRENA's regulations, rules, policies and procedures, including but not limited to the Code of Conduct and the Revised Policy on Ethics and Conflict of Interest. Additionally, applicants should be made aware of the obligations that they would assume under IRENA's regulations, rules, policies and procedures, including but not limited to the Code of Conduct, the Revised Policy on Ethics and Conflict of Interest, the Policy Addressing Prohibited Conduct, and this Policy.
- 4.11 All managers must monitor and seek to ensure that staff members and non-staff personnel within their responsibility are aware of and abide by their obligations under IRENA's regulations, rules, policies and procedures, including but not limited to the Code of Conduct, the Revised Policy on Ethics and Conflict of Interest, the Policy Addressing Prohibited Conduct, and this Policy.
- 4.12 IRENA requires all its vendors to be qualified and to be eligible to participate in the Agency procurement processes. IRENA will not award a contract to any vendor, or enter into an agreement with an implementing partner, that has been debarred or otherwise removed from the United Nations' approved vendor list.
- 4.13 Adherence to Established Standards of Conduct: All IRENA staff members and non-staff personnel, as provided in their letter of appointment or contract or agreement, as applicable, are subject to the standards of conduct set forth in the IRENA Staff Regulations and Rules, including the Code of Conduct and other applicable IRENA policies, including without limitation the Revised Policy on Ethics and Conflict of Interest, the Policy Addressing Prohibited Conduct, and this Policy. In addition, contracts awarded to vendors by IRENA shall stipulate the requirements with respect to the vendors' conduct in the context of their contractual relationship with IRENA. Such standards of conduct and contractual obligations are designed to deter staff members, non-staff personnel, vendors, implementing partners and other persons and entities from engaging in instances of fraud, corruption, or other financial misconduct, and to encourage the highest standards of professional behaviour. Managers

must ensure that staff members and non-staff personnel that they supervise have taken all available training provided by IRENA regarding their responsibilities to adhere to the expected standards of conduct.

- 4.14 The Director-General is encouraged to issue an IRENA Supplier Code of Conduct modelled on the United Nations Supplier Code of Conduct<sup>1</sup>, which IRENA vendors would be required to abide by. IRENA vendors should be required to actively ensure that their management processes and business operations align with IRENA principles, including, but not limited to its standards of ethical conduct regarding fraud, corruption, or other financial misconduct, conflict of interest, gifts and hospitality, and post-employment restrictions. Vendors should also be required to report any instances of wrongdoing by their staff and contractors assigned to perform services related to their contract(s) or agreement(s) with IRENA, in accordance with section 5.5 of this Policy.

## **5. Roles and Responsibilities**

- 5.1 All staff members and non-staff personnel have critical roles and responsibilities in ensuring that instances of possible fraud, corruption, or other financial misconduct are prevented, detected and dealt with promptly. They are expected to report any instances of possible fraud, corruption, or other financial misconduct. They are responsible for safeguarding resources entrusted to IRENA and for upholding and protecting the Agency's reputation. Similarly, all IRENA vendors and implementing partners shall be held to the highest ethical standards, and they should likewise report any instances of possible fraud, corruption, or other financial misconduct involving Agency resources.
- 5.2 Staff members and non-staff personnel must understand their roles and responsibilities, and how their job functions and procedures are designed to manage and mitigate risks of fraud, corruption, and other financial misconduct. They must be aware of how non-compliance with standards of conduct and applicable IRENA regulations, rules, policies and procedures, including the Financial Regulations and Financial Procedures, may create an opportunity for fraud, corruption or other financial misconduct to occur or to go undetected. Staff members and non-staff personnel have the obligation to complete all mandatory IRENA trainings regarding fraud awareness and prevention, to keep themselves informed of new policies, and to report immediately any evidence of practices, actions, or omissions that indicate that fraud, corruption, or other financial misconduct may have occurred.
- 5.3 Fraud, corruption, or other financial misconduct, when committed by a staff member, constitutes misconduct for which a disciplinary measure, including dismissal, may be imposed in accordance with the IRENA Staff Regulations and Rules, policies and procedures. Similarly, fraud, corruption, or other financial misconduct committed by non-staff personnel shall not be tolerated. IRENA managers must consult with the IRENA Legal Advisor about terminating contracts or other agreements in cases in which it is established that non-staff personnel have been involved in fraud, corruption or other financial misconduct. When there are credible allegations that either staff members or non-staff personnel have engaged in fraud, corruption, or other financial misconduct of a criminal nature, such allegations may be referred by IRENA to national authorities for possible criminal investigation and prosecution of those involved.

---

<sup>1</sup> See <https://www.un.org/Depts/ptd/about-us/un-supplier-code-conduct>.

- 5.4 Managers who fail to take appropriate action or who tolerate or condone acts or omissions that constitute fraud, corruption or other financial misconduct can be subjected to disciplinary proceedings and held accountable.
- 5.5 Vendors and Implementing Partners: Current and prospective vendors, together with their employees, other personnel and agents, have the duty to behave honestly and with integrity in the provision of goods, services or works to IRENA. Such vendors must immediately report any suspected or confirmed case of fraud, corruption or other financial misconduct to the IRENA Chief Procurement Officer or to the IRENA Internal Auditor. Vendors must be encouraged to establish robust policies and procedures to combat any practices or activities that could result in fraud, corruption or other financial misconduct at the expense of the Agency. All contracts or other agreements with vendors and implementing partners must provide that they agree to cooperate with IRENA's auditors and investigators in all matters that may concern the award and performance of the IRENA contract(s) or agreement(s) to which they are parties.
- 5.6 Similarly, arrangements and agreements with implementing partners should require them to ensure that any funds entrusted to them by IRENA are safeguarded and used solely for their intended purposes, as authorized by IRENA.
- 5.7 When allegations concerning possible involvement of vendors, implementing partners or their personnel in fraud, corruption or other financial misconduct are substantiated, IRENA may take any administrative actions available to it, including but not limited to vendor sanctions, and can seek to fully recover any financial loss. In addition, IRENA may terminate contracts or other agreements with vendors or implementing partners, and may refer credible allegations of fraud, corruption or other financial misconduct by them to national authorities for possible criminal investigation and prosecution.
- 5.8 IRENA has zero-tolerance for staff members or non-staff personnel violating the Agency's policies regarding the acceptance of gift, offers of hospitality, and other items of value from vendors or implementing partners.<sup>2</sup> Staff members and non-staff personnel should not accept from vendors or implementing partners, without authorization in accordance with IRENA's Staff Regulations and Staff Rules including the Code of Conduct and other applicable policies and procedures, any tickets for attendance at sporting or cultural events, offers of holidays or other recreational trips, transportation, or meals. Vendors and implementing partners may not offer any benefit, such as free goods or services, employment or sales opportunities to staff members or non-staff personnel in order to facilitate or reward the dealings of any such vendor or implementing partner with IRENA.
- 5.9 Post-employment restrictions apply to former staff members and non-staff personnel who participated in any procurement process, as provided in Section XIX of the Code of Conduct, as follows:
- 5.9.1 For a period of one year following separation from service or the end of their engagement with IRENA, as the case may be, former staff members and non-staff personnel who have participated in the procurement process are prohibited from seeking or accepting employment with, or otherwise accepting any form of compensation or financial benefit from any IRENA vendor of goods and services, regardless of location, which conducts business with IRENA or seeks to do so and

---

<sup>2</sup> See Code of Conduct, paragraphs 57-59.

with whom such staff member and non-staff personnel have been personally involved in the procurement process during the last three years of their service with IRENA<sup>3</sup>;

- 5.9.2 For a period of two years following separation from service, former staff members or non-staff personnel who participated in the procurement process for IRENA before separation from the service are prohibited from knowingly communicating with, or appearing before, any staff member or affiliate of IRENA on behalf of any third party on any particular matters that were under their official responsibility relating to the procurement process during the last three years of their service with IRENA<sup>4</sup>;
- 5.10 IRENA vendors who knowingly employ former IRENA staff members or non-staff personnel subject to the post-employment restriction set out in paragraph 5.9.1 above may be subject to sanctions, including termination of contract.
- 5.11 Implementing partners must take appropriate steps to prevent fraud, corruption, or other financial misconduct, and ensure that anti-fraud and corruption policies are in place and applied to activities, projects or programmes that receive funding from IRENA. Credible allegations of fraud, corruption, or other financial misconduct in connection with the implementation of activities financed from IRENA funds or funds administered by IRENA must be reported to IRENA and may be referred to appropriate national authorities for investigation or possible criminal accountability.
- 5.12 In cases in which an implementing partner becomes aware that IRENA has provided or will be providing funds to an activity or an entity that is the subject of an investigation by the implementing partner's national authorities for alleged fraud, corruption or other financial misconduct, the implementing partner should promptly advise IRENA of the investigation and should provide IRENA, confidentially and to the extent permitted by the applicable law, with regular updates on the status of such investigation. The implementing partner should make every effort, including in accordance with the applicable agreement with IRENA to assist IRENA in recovering any assets or funds provided by IRENA that the national authorities concerned have determined to have been diverted through fraud, corruption or other financial misconduct.
- 5.13 Consistent with IRENA's standard practices, when a contract or other agreement is to be issued by an implementing partner in connection with activities, projects or programmes financed from IRENA funds or funds administered by IRENA, such contract or other agreement shall be required to include provisions obligating the parties to declare that no fees, gratuities, rebates, gifts, commissions or other payments have been given, received, or promised in connection with the award of such contract or other agreement. Such contract or other agreement shall also be required to contain provisions obligating the parties to cooperate with any investigation of suspicions or allegations of fraud, corruption or other financial misconduct that may be carried out by IRENA, any donor of the fund at issue, and/or national authorities.

## **6. Reporting Instances of Possible Fraud, Corruption or other Financial Misconduct**

- 6.1 The Director-General, in consultation with the IRENA Internal Auditor and the Ethics Officer, shall ensure that the following means for receiving reports of instances of fraud,

---

<sup>3</sup> See Code of Conduct, paragraph 68.

<sup>4</sup> See Code of Conduct, paragraph 69.

corruption or other financial misconduct committed against IRENA or involving any IRENA staff member, non-staff personnel, vendors or implementing partners are provided:

- 6.1.1 To the IRENA Internal Auditor through the following means:
- (i) By secure email to the IRENA Internal Auditor at: [InternalAudit@irena.org](mailto:InternalAudit@irena.org);
  - (ii) By regular mail addressed to the IRENA Internal Auditor at: IRENA Headquarters, Masdar City, P.O. Box 236, Abu Dhabi, United Arab Emirates, ATTN: IRENA Internal Auditor;
  - (iii) Through the Internal Audit Office's phone hotline at: +971 24179952;
  - (iv) Through the IRENA online hotline on the public website.
- 6.1.2 The Director-General shall establish means of submission of reports in the event the IRENA Internal Auditor is the subject of or alleged to be involved in the reported unsatisfactory conduct or misconduct, or there is a conflict of interest relating to such official, and for the assessment and conduct of investigations, as applicable, of such reports by an external independent investigative entity.
- 6.2 Details to be Reported: In order for assessments and investigations of instances of possible fraud, corruption, or other financial misconduct to be successfully carried out, reports of such conduct should be as specific and include as much detail as possible in describing the nature of the alleged prohibited conduct. Accordingly, to the extent possible, such reports should include details such as:
- 6.2.1 The time, place, and persons who may have also been involved in the alleged misconduct, including identifying the persons who are the subjects and objects of the alleged prohibited conduct, as applicable;
  - 6.2.2 The identities and locations of any potential witnesses to the alleged prohibited conduct;
  - 6.2.3 Identification and provision of any supporting information or documentation that is available, or a description of where such information or documentation can be found.
- 6.3 Confidentiality: Reports of instances of possible fraud, corruption, or other financial misconduct may be made anonymously, including through the Agency's online hotline. For those who are reporting anonymously but whose identity may become known or who are concerned that their identity may become known, their requests for confidentiality will be honored to the extent possible within the legitimate requirements of any investigation, disciplinary or other process resulting from their report.
- 6.4 Protection against Retaliation ("Whistleblower" Protection): IRENA does not tolerate any form of retaliation against anyone who has reported possible misconduct, including without limitation possible fraud, corruption or other financial misconduct, or has cooperated with a duly authorized audit or investigation. Individuals may seek protection from retaliation and threats of retaliation by contacting the Ethics Officer, including through the Agency's online hotline. Information on protection against retaliation is provided in the IRENA Policy on Protection against Retaliation for Reporting Misconduct or Cooperating with Duly Authorized Audits and Investigations.

---

## **7. Investigation of Reports of Possible Fraud, Corruption or other Financial Misconduct**

7.1 The IRENA Internal Auditor or the investigative entity, as the case may be, will assess reports of possible fraud, corruption or other financial misconduct and, if it is determined that there are sufficient grounds to do so, conduct a full investigation into the reported allegations.

### 7.2 Actions Based on Investigations:

7.2.1 Substantiated allegations of fraud, corruption, or other financial misconduct may result in the imposition of disciplinary measures under the Staff Regulations and Staff Rules and the recovery of financial losses to IRENA under the Financial Regulations and Financial Procedures in the case of staff members, and in contractual remedies such as the termination or non-renewal of contracts and the recovery of financial losses to IRENA in the case of non-staff personnel, vendors and implementing partners.

7.2.2 If an investigation into possible prohibited conduct establishes credible allegations of criminal conduct, such allegations may, upon consultation with the Agency's Legal Advisor, be referred to national authorities for possible criminal accountability and/or civil liability.

## **8. Agency Accountability**

8.1 IRENA management will use lessons learned on audits and investigations to enable Agency managers to be more proactive in dealing with potential systemic weaknesses that could lead to fraud, corruption, or other financial misconduct. When appropriate, IRENA auditors will provide briefings to senior management and reports on risks facing the Agency and lessons learned from their audits and investigations.

8.2 The Director-General will report regularly to the Council on actions taken to mitigate the risk of fraud, corruption, or other financial misconduct. The Director-General will report to the Council on any specific instances of fraud, corruption, or other financial misconduct, with due regard to applicable confidentiality requirements to protect the integrity of any ongoing investigations, disciplinary proceedings, or other proceedings, including referrals to national authorities, and to protect the rights of individuals involved, including staff members and non-staff personnel. Accordingly, such reports shall be made either in closed sessions of the Council, or with such information that can be publicly reported in the circumstances with due regard to applicable confidentiality requirements.

## **9. Review of the Present Policy**

9.1 The Director-General shall, in consultation with the Ethics Officer and the Director, Administration and Management Services, periodically review this Policy. Following such review, the Director-General shall inform the Ethics Advisory Board of any proposed additions to or modifications of this Policy that may be warranted.

9.2 Following consultation with the Director-General and the Ethics Officer, the Ethics Advisory Board may recommend at any time to the Council additions to or modifications of this Policy.

- oOOo -