

Government Accountability Project

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March 28, 2008

Mrs. Inga-Britt Ahlenius
Under-Secretary-General for Internal Oversight Services
OIOS Reporting Facility
Dag Hammarskjöld Convenience Center (DHCC)
PO Box 20114
New York, NY, 10017

Dear Mrs. Inga-Britt Ahlenius,

I am writing on behalf of Mr. Ismail Ahmed, a former employee of the United Nations Development Programme (UNDP). Mr. Ahmed is respectfully requesting the UN Office of Internal Oversight Services' (OIOS) assistance in investigating procurement related wrongdoing and the retaliation that he suffered for disclosing misconduct.

Although Mr. Ahmed was employed by UNDP and not the UN, he is authorized to seek OIOS' investigative assistance according to the Updated UNDP Legal Framework for Addressing Non-Compliance with UN Standards of Conduct. Paragraphs 32 and 33 of that document allow UNDP employees to make disclosures to OIOS if:

“(a) Such reporting is necessary to avoid:

- (i) a significant threat to public health or safety; or
- (ii) substantive damage to UNDP's operations; or
- (iii) violation of national or international laws with immediate adverse impact on life or property; **and**

(b) The use of internal mechanisms is not possible because:

- (i) at the time the report is made, the individual has reasonable grounds to believe that he/she will be subjected to retaliation by the person(s) he/she should report to pursuant to the established internal mechanisms; or
- (ii) it is likely that evidence relating to the suspected misconduct will be concealed or destroyed if the individual reports to the person(s) he/she report to pursuant to the established internal mechanisms; or
- (iii) the individual has previously reported the same information through the established internal mechanisms, and the Organization has failed to inform the individual in writing of the status of the matter within six months of such a report; **and**

- (c) The individual does not solicit or accept payment or any other benefit, directly or indirectly, for the individual or any other person, from any party for making such a report.”

Mr. Ahmed meets these requirements for making a disclosure to OIOS because:

1. Mr. Ahmed’s disclosures must be acted upon in order to avoid substantive damage to UNDP’s operations and potential violations of the law. Mr. Ahmed has extensive evidence of wrongdoing in the Somalia Remittances Programme in the UNDP Somalia office. He has prepared a lengthy dossier that documents irregularities and corrupt practices related to procurement. His dossier also documents potential violations of international law connected with UNDP’s support of a remittance company with suspected links to terrorist organizations. In addition, his dossier contains information on the repeated failure of UNDP to investigate formal complaints of wrongdoing and the reprisals that he faced for his repeated attempts to disclose malfeasance. Some of the wrongdoing that Mr. Ahmed has disclosed is ongoing and, in some instances, has even intensified since he reported it. There is an urgent need for this wrongdoing to be corrected in order to avoid further damage to UNDP’s operations and violations of the law.
2. Mr. Ahmed also has reason to believe that evidence relating to the suspected misconduct will be concealed or destroyed if an internal investigation is conducted. Mr. Ahmed submitted a dossier to his supervisor documenting his allegations in October 2006. This dossier triggered a well-coordinated response involving systematic destruction of documents that could be used to provide evidence of wrongdoing. In October 2007, he learned that his complaint had never been forwarded to UNDP’s Office of Audit and Investigations (OAI) – formerly the Office of Audit and Performance Review (OAPR) – that his dossier was in “safekeeping,” and that he would not be able to obtain it or copies of the original documents included in it. Mr. Ahmed also discovered that all hard copies of key correspondence, proposals and bidding documents regarding consultancy contracts in the four previous years were removed from UNDP folders.

Further, Mr. Ahmed has learned from a confidential source that an official at UNDP Headquarters apparently instructed the Somalia Country Office to erase from reports any reference to the remittance project that Mr. Ahmed was working on and related activities. Although this instruction referred to current reports, it was implemented retroactively and references in all the program and project documents were amended to remove references to issues relating to Somali remittances. This was justified on the grounds that senior management in New York considers the remittance program as posing “high reputational risk” for the Organization.

In addition, the OAI investigator who has been assigned to review Mr. Ahmed’s case appears to have a history of violating confidentiality during investigations. This investigator appears to have disclosed inappropriate information about an anonymous whistleblower who reported fraud in the UNDP Somalia office in the spring of 2006. According to information and belief, this investigator disclosed the IP address of the

server from which the email was sent to help the retaliators identify the anonymous whistleblower. In light of this information, Mr. Ahmed fears that he may be subject to further retaliation or that evidence may be destroyed if OAI investigates his case.

Also, Mr. Ahmed knows of at least two key witnesses who are considering speaking with OIOS, but who will not speak with OAI investigators, as they fear retaliation. Thus, the information that these witnesses have will be withheld if OIOS is not the investigating body.

3. Mr. Ahmed also satisfies the last condition for a permissible disclosure to OIOS (as stipulated in UNDP's Legal Framework), as he is not soliciting or accepting any payment or benefit for making this report.

In addition, Mr. Ahmed believes that OIOS should investigate his disclosures because:

- Mr. Ahmed's disclosures are not limited to UNDP: Although Mr. Ahmed's disclosures primarily involve UNDP, he also has information regarding procurement irregularities involving the United Nations Office for Project Services (UNOPS) and the World Food Programme (WFP). OAI does not have the authority to investigate these irregularities, but the OIOS procurement task force could.
- OAI Has a Perceived Conflict of Interest with KPMG: Mr. Ahmed disclosed fraud and wrongdoing involving UNDP Somalia and KPMG in 2006 and suffered retaliation as a result. As the enclosed Annex shows, between 2000 and 2002, KPMG conducted several internal audits for OAI (formerly OAPR), including in the UNDP Somalia office in which Mr. Ahmed worked. It was during this time frame that the Somalia office established the improper relationship with KPMG.

Mr. Ahmed has raised this issue with OAI and they have stated that *"this contract dated 19 May 2000 was a worldwide contract covering multiple audits in varying UNDP and UNFPA offices and procured by UNDP HQ. Mr. Ahmed did not start working for UNDP until 2005, following which, any contracts between UNDP Somalia and KPMG, were locally procured. OAI's Investigation Section is the unit with is mandated to investigate such allegations and under the circumstances I consider there to be no conflict of interest."*

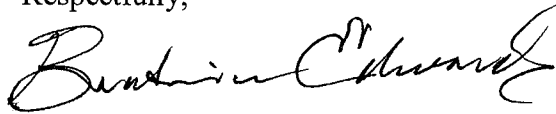
The fact remains, however, that a perceived conflict of interest still exists, as OAI is investigating allegations of wrongdoing related to a company that it has contracted extensively. This apparent conflict of interest has the potential to taint the investigation.

As the enclosed correspondence shows, the UNDP Ethics Advisor has already found that there is a de facto *prima facie* case of retaliation and enough evidence to warrant an in-depth investigation. Because OAI is scheduled to begin interviewing Mr. Ahmed next week, we would appreciate a timely decision on whether or not OIOS will consider taking jurisdiction of this case. Once an initial decision is made, we can forward you an updated, confidential dossier that

documents all of Mr. Ahmed's disclosures and the resulting retaliation. This updated dossier has not yet been transmitted to OAI, as Mr. Ahmed fears further retaliation and the destruction of relevant documents.

Thank you for your consideration of this matter. Please let us know if you have any questions or concerns.

Respectfully,

A handwritten signature in black ink, appearing to read "Beatrice Edwards". The signature is fluid and cursive, with a large initial "B" and "E".

Beatrice Edwards
International Program Director