

**2023/1**

**Financial report and audited financial statements for the year ended 31 December 2021 and Report of the Board of Auditors**

*The Executive Board,*

1. *Takes note* of the report of the UN Board of Auditors for the year ended 31 December 2021;
2. *Takes note* with appreciation of the eleventh unqualified audit opinion issued by the Board of Auditors on the financial statements of UN-Women for the year ended 31 December 2021;
3. *Takes note* of the management response of UN-Women to the report of the UN Board of Auditors for the year ended 31 December 2021;
4. *Encourages* UN-Women to continue implementation of the recommendations of the report in a timely manner, inter alia, in relation to unmapped activities in the annual workplan, unresolved financial findings of partners' audits, and ongoing efforts to strengthen procurement processes;
5. *Acknowledges* the steady progress made by UN-Women in implementing the audit recommendations of the Board of Auditors and support UN-Women's efforts in not having any long outstanding recommendations from the Board of Auditors;
6. *Calls on* UN-Women to state the impacts of implemented recommendations, including on organizational culture, in its reporting on audit recommendations;
7. *Takes note* of the amendments made to the rules, related to the internal audit function, as part of the Financial Rules and Regulations (UNW/2023/CRP.2), and asks UN-Women to assess the need for a comprehensive review and to report back to the Executive Board at the annual session 2023;
8. *Calls on* UN-Women to reduce its unallocated regular resources balance, as appropriate, and requests an update on steps taken in this regard in advance of the annual session 2023.

*14 February 2023*

**2023/2**

**Third-party Joint Assessment on the Governance and Oversight Functions of the Executive Boards**

*The Executive Board,*

1. *Decides*, after consultation with the relevant Executive Boards of the United Nations development system, as requested by decision 2022/8 paragraph 8, to select the Joint Inspection Unit (JIU) as the implementing entity of the Third-Party Joint Assessment on Governance and Oversight Functions of the Executive Boards, with JIU delivering the assessment report by the end of 2023.

*14 February 2023*