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
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