



**Executive Board  
United Nations Entity  
for Gender Equality and the Empowerment of  
Women**

**Report of the United Nations Board of Auditors for the  
year ended 31 December 2022**

**13 February 2024**

**Valentina Monasterio, Director of External Auditor**



**UNITED NATIONS  
BOARD OF AUDITORS**



**OVERSEEING THE RESPONSIBLE  
USE OF PUBLIC RESOURCES**

# Audit Schedule

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## Internal Control Visit

- New York Headquarters (OS)
- Uganda Country Office (R)
- Viet Nam Country Office (OS)
- Indonesia Country Office (R)
- Regional Office for East and Southern Africa (OS)
- Kenya Country Office (OS)

## Financial Visit

- New York Headquarters (OS)

*OS: On-site visit*

*R: Remote visit*

# Audit Opinion

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*In Board's opinion, the accompanying financial statements present fairly, in all material respects, the financial position of UN-Women as at 31 December 2022 and its financial performance and cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (IPSAS).*

# Financial Overview

## Financial Performance

- Surplus: \$130.82 million

## Financial Position

- Assets of more than fourteen times the current liabilities.

# Follow-up of previous recommendations

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**Previous years' recommendations for the period ended 31 December 2021: 27**

- Implemented: 19 (70 per cent)
- Under implementation: 8 (30 per cent)

**Recommendations to follow-up for the current audit period: 26**

# Acceptance Rate

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**Recommendations issued: 18.** *All accepted by UN Women*

**Scope for improvement in the following areas:**

- Strategic plan
- Programme management
- Procurement management
- Private sector partnership
- Information and communications technology

# Key Findings

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- *Weaknesses in the implementation of the UN-Women strategic plan*
- *Limited progress related to environmental matters in the programme area*
- *Issues related to private sector partnership assessment*



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