

# Briefing for the Executive Board 2025

Presentation on the United Nations Board of Auditors Reports on UN Women, for the financial year ended 31 December 2023.



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# Audit opinion

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*The Board issued an unqualified audit opinion, indicating that financial statements present fairly, in all material respects, the financial position, performance and cash flows of UN-WOMEN as at 31 December 2023, in accordance with the International Public Sector Accounting Standards (IPSAS).*

# Financial Overview

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*With total revenue of \$619.06 million (a decrease of \$48.94 million compared with 2022 restated) and expenses of \$546.10 million (an increase of \$9.81 million compared with 2022 restated), the financial performance reflected a surplus of \$79.50 million as at 31 December 2023. The overall financial position of UN-Women remained solvent in 2023, with current assets of more than 9 times the current liabilities and total assets of more than 7 times the total liabilities.*

# Key findings

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- *Outdated methodology for the allocation of core resources*

# Key findings

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- *Weaknesses in the assurance activities' lifecycle*

# Key findings

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- *Untimely reconciliation of interfund cash clearing account*

# Follow-up of previous recommendations

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*The Board verified the status of implementation of previous years' recommendations up to the period ended 31 December 2022. Of the 26 outstanding recommendations, UN-Women had implemented 24 recommendations (92 per cent), and 2 recommendations (8 per cent) were under implementation.*



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