

**2025/1**

**Financial report and audited financial statements for the year ended 31 December 2023 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 2023;
2. *Takes note with appreciation*, of the thirteenth unqualified audit opinion issued by the Board of Auditors on the financial statements of UN-Women for the year ended 31 December 2023;
3. *Acknowledges* the steady progress made by UN-Women in implementing the audit recommendations of the Board of Auditors and supports UN-Women's continuous efforts to ensure there are no long-outstanding recommendations;
4. *Requests* that in future informal briefings on the reports of the Board of Auditors, a representative from the Board of Auditors be present and available for questions from the Executive Board;
5. *Requests* UN-Women management to include in the documentation submitted to the Executive Board a detailed organizational chart showing the actual structure and geographical location and make it available on the Entity's website.

*11 February 2025*

**2025/2**

**JIU review of governance and oversight of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF and UN-Women**

*The Executive Board,*

1. *Takes note of* the consultative process undertaken to establish a working group and develop the terms of reference for the operationalization of the working group on the Joint Inspection Unit report on the 'Review of governance and oversight of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF, and UN-Women' (JIU/REP/2023/7) and adopts the terms of reference;
2. *Acknowledges* the process undertaken by the Bureau, in coordination with the bureaux of the Executive Boards of UNDP/UNFPA/UNOPS and UNICEF, to identify members of the working group, and welcomes their subsequent nomination, in accordance with decision 2024/3 paragraph 15;
3. *Recalls* decision 2024/3, paragraph 7, to include an item for decision on the progress of the consideration of the Joint Inspection Unit report on the agendas of every formal session, until decided otherwise and reiterates its request to the working group to provide regular updates to the participating Boards, as necessary.

*11 February 2025*

**2025/3**

**Organizational culture, anti-discrimination and anti-racism**

*The Executive Board,*

1. *Notes* the updates provided by UN-Women on its work in strengthening its organizational culture, with a shared focus on fostering a safe, inclusive, value-driven environment aligned with the United Nations values and principles;
2. *Underlines* that organizational culture impacts effective and efficient delivery of the strategic plan, internal accountability, risk management, and protection from discrimination, sexual exploitation, abuse and sexual harassment;
3. *Encourages* UN-Women to continue strengthening organizational culture, in line with the quadrennial comprehensive policy review, relevant policies and board decisions, and to promote equal opportunities for all, particularly by enhancing actions to prevent and respond to discrimination and exploitation, including sexual exploitation and abuse, violence and sexual harassment;
4. *Takes note* of the development of a comprehensive human resources management strategy covering all parts of UN-Women and all categories of its workforce, and requests UN-Women to report, within existing reporting, biennially to the Executive Board on its implementation, including but not limited to the use of the UN-Women affiliate workforce, starting in 2026;
5. *Takes note* of the ongoing implementation of multiple actions by UN-Women across critical aspects of the internal workplace environment such as leadership, accountability, employee engagement and experiences, learning and development;
6. *Invites* UN-Women to develop results frameworks and targets, in line with paragraph 20 of the 2024 quadrennial comprehensive policy review, in relation to organizational culture issues;
7. *Requests* UN-Women to assess and report on, at first regular sessions, the impact of its work on organizational culture, including: (a) results achieved, (b) key findings of organization-wide surveys, (c) progress on treating all personnel with dignity and respect and eliminating discrimination, and (d) successes and remaining challenges;
8. *Urges* UN-Women to continue to strengthen people management skills of all personnel in supervisory and management roles;
9. In relation to protection from and prevention of harassment and abuse of authority, as well as discrimination, sexual exploitation, abuse and sexual harassment: *encourages* UN-Women to consider good practices of other UN agencies, funds and programs, including in relation to culture audits and accountability of managers, where relevant.

*11 February 2025*

## 2025/4 Risk Management

*The Executive Board,*

1. *Welcomes* the update from UN-Women on enterprise risk management and critical risks of strategic importance, as requested by decision 2024/1, to support the role of the Board as part of the oversight and accountability system for the entity;
2. *Decides* to include a recurring agenda item for decision on risk management at the First Regular Sessions;
3. *Underlines* that risk management is a tool to support delivery of UN-Women's mandate and strategic plan and requests that it includes a systematic and organization-wide approach to risk management as an integrated part of the planning process in the development of its new strategic plan;
4. *Acknowledges* the complex operating context for UN-Women and emphasizes the need to regularly review its risk profile;
5. *Considers* that accountability for ensuring effective management of risks sits with the Executive Director and encourages their continued presence during the discussion of the risk management agenda item at the Executive Board;
6. Requests that UN-Women, as part of the recurring agenda item on risk management, include in its update information on:
  - a) Systems in place to identify and manage risks;
  - b) Identification and assessment of principal risks facing the organization;
  - c) Measures taken to manage or mitigate these risks, at all levels;
  - d) Risk appetite, including the contextual factors by which the organization would consider accepting higher risk;
  - e) Actions taken to ensure compliance (systematic implementation of risk policies and practices) is embedded through the organization and encouraged in implementing partners.
7. *Emphasizes* that internal factors such as organizational culture should be part of any risk assessment by the agencies;
8. *Welcomes* the focus of UN-Women on managing fraud to attain its objectives and fulfil its mandate;
9. *Welcomes* also the focus of UN-Women on risks of sexual exploitation and abuse and sexual harassment to fulfil its internal and external duty of care;
10. *Expects* communication and consultation about risks at any time if they exceed UN-Women's risk appetite and ability to manage those risks;
11. *Emphasizes* the importance of regularly updating the enterprise risk management documents, to ensure they remain effective tools for risk management;
12. *Invites* the United Nations Office for Internal Oversight Services (OIOS) to engage, in accordance with its mandate and policies, with the Executive Board on matters relevant to the Board's mandate, as appropriate, in a format consistent with OIOS confidentiality.

*11 February 2025*