

## **Background Note: Briefing to the Executive Board, Annual Session 2026**

### **“Management Response to the report of the Advisory Committee on Oversight for the period from 1 January to 31 December 2025”**

*Summary: The management of UN-Women welcomes the fourteenth report of the Advisory Committee on Oversight (ACO) and expresses its gratitude to the distinguished members of the Committee for their ongoing support to the organization’s mandate.*

## **I. Introduction**

1. UN-Women thanks the Advisory Committee on Oversight (ACO) for its insights and support on governance, accountability, risk management and control systems during the period from 1 January to 31 December 2025, and for its regular schedule of meetings and advisory memos, which serve as timely inputs for decision-making and planning.
2. In 2025, UN-Women focused on consolidating lessons from its 2022–2025 Strategic Plan while laying the groundwork for the 2026–2029 Strategic Plan. This work took place against a backdrop of significant external pressures: a volatile global funding environment, a complex geopolitical landscape, as well as ongoing UN reform and the potential structural changes emerging from the UN80 process. In this context, strong governance, accountability, risk management and control systems have been more critical than ever to the organization’s ability to deliver on its mandate.
3. UN-Women welcomes the opportunity to respond to the ACO’s 2025 Annual Report as part of its ongoing dialogue with the Committee and its commitment to transparency and accountability.

## **II. Advisory Committee on Oversight Activities (as of 31 December 2025)**

4. UN-Women thanks the ACO for convening three in-person meetings in 2025, all held in New York, as well as additional sessions and exchanges on specific topics, including the review of UN-Women’s 2024 financial statements and the Internal Audit and Evaluation plans for 2026. UN-Women values the Chair’s representation at the Executive Board’s annual session and the ACO’s participation in interagency oversight forums, including the Tenth meeting of the Representatives of the UN System Oversight Advisory Committees.
5. UN-Women appreciates the ACO’s practice of preparing summary advice for the Executive Director and Deputy Executive Directors after each meeting and circulating follow-up actions to relevant managers through the ACO Secretariat. The Entity remains committed to supporting the ACO’s work and to high-quality engagement at all its meetings.

## **III. Oversight Functions**

### **A. Independent Evaluation, Audit and Investigation Services (IEAIS)**

6. UN-Women shares the ACO’s view that the Independent Evaluation, Audit and Investigation Services (IEAIS) continues to serve as a critical resource for strengthening internal governance, risk management and controls across programming and operations.

7. The co-location of the Internal Audit Service (IAS) and the Independent Evaluation Service (IES) within UN-Women is a unique arrangement among New York-based agencies. It continues to yield efficiency and effectiveness gains, strengthen the relevance and impact of oversight, and promote accountability and learning across the organization. The model also delivers structural efficiencies: a lighter, more integrated management and support structure reduces overhead without compromising the operational independence of either function. As questions arise about the configuration of oversight functions across the UN system, UN-Women considers this co-location model a genuine source of added value.

8. UN-Women also values the advisory role that IEAIS plays beyond its core audit and evaluation functions. In 2025, this included assessments on the pivot to regions and countries, crisis response preparedness, and data governance, all of which have strengthened internal governance and decision-making.

9. UN-Women established a hybrid model for investigations in 2024 and appreciates the ACO's continued support for this function. The Internal Investigation Function (IIF), operating alongside the United Nations Office of Internal Oversight Services (UN-OIOS) under the revised Memorandum of Understanding, has strengthened the organization's capacity to respond to allegations of misconduct in a timely and accountable manner. UN-Women remains committed to ensuring sustainable funding for the function.

10. In 2025, UN-Women's governance and decision-making bodies — including the Business Review Committee (BRC), the Risk Management Committee (RMC), the Information and Communication Technology/Enterprise Resource Planning (ICT/ERP) Board and the Global Management Team (GMT) received regular briefings from the Director of IEAIS and her staff. IEAIS also held bilateral meetings with the Executive Director's office and targeted discussions with senior leadership on matters requiring management attention. UN-Women is committed to maintaining this dialogue.

## **B. Internal Audit Service (IAS)**

11. UN-Women welcomes the ACO's ongoing support to its internal audit function and appreciates IAS's coordination with the UN Board of Auditors (UNBoA), the Independent Evaluation Service (IES) and the UN Joint Inspection Unit (JIU) to align advisory assignments, maximize coverage and avoid duplication of effort.

13. UN-Women has made significant progress in implementing internal audit recommendations, supported by closer collaboration between the Internal Audit Service (IAS), the Strategy, Planning, Resources and Effectiveness Division (SPRED) and responsible business process owners. By the end of 2025, long-outstanding recommendations had fallen from 19 to 11 — representing just 2 per cent of all outstanding recommendations. UN-Women considers this collaborative approach a good practice and will apply it as a model for the timely implementation of both audit and evaluation recommendations.

14. UN-Women is furthermore pleased to confirm that its Safety and Security Framework of Accountability Policy was promulgated on 18 December 2025, in full alignment with the UN Security Management System (UNSMS) Framework of Accountability. This resolves the long-outstanding internal audit recommendation in this area.

15. UN-Women is committed to prioritizing work on any remaining audit issues, including those related to Trust Funds management, cybersecurity, and outsourced services. An external consultant is currently developing a policy framework on third-party governance, oversight, and risk management, which are expected to be promulgated in the coming months. One cybersecurity recommendation remains pending and is currently being finalized through the PPG process. UN-Women has prepared a Trust Fund Management Policy, which completed its final stakeholder consultations in March 2026 and is expected to be promulgated by end of Q2 2026. Separately, a Grant Management Policy is under development, reflecting the recognition that not all trust funds involve grant-making. This policy is currently being updated following feedback from hosted trust funds, Legal, and regional and country offices, and is expected to be finalized by Q3 2026. Both policies will be accompanied by corresponding procedures developed through the PPG process.

16. On strengthening the second line of defense, UN-Women is committed to doing so in a manner that is carefully calibrated to the current resource environment. The organization recognizes that in a context of diminished resources, the scope for additional investment in oversight functions is limited, and that increased spending in one area necessarily implies reductions elsewhere — including in programming spend — a trade-off to which management is acutely sensitive. UN-Women's approach therefore prioritizes strengthening accountability through enhancing existing mechanisms and systems while generating efficiencies, rather than through additional investments alone. The ongoing pivot to regions and countries reinforces this further, as the relocation of oversight and second-line functions to lower-cost duty stations improves both value for money and operational effectiveness. These measures are described further in Section IV.

### **C. Independent Evaluation Service (IES)**

17. UN-Women appreciates the ACO's engagement with the independent evaluation function throughout 2025, including through its review of the IES workplan, tracking of evaluation findings, and participation in the external assessment of the implementation of the Evaluation Policy. UN-Women welcomes the finding that the function is making steady progress against its key performance indicators.

18. UN-Women welcomes IES's comprehensive evaluation coverage of development results and organizational effectiveness. The regional, thematic and country portfolio evaluations led by IES provide robust evidence on performance and drive corporate accountability and learning. UN-Women is particularly appreciative of the forward-looking evaluative work undertaken by IES in 2025, including formative evaluations in the area of sustainable development, the Afghanistan Strategic Cluster evaluation, and a rapid advisory engagement with the Internal Audit Service on the pivot to regions and countries. These products have provided senior management with timely and relevant evidence to inform time-sensitive corporate decisions.

19. UN-Women welcomes IES's engagement with senior management and corporate decision-making fora, including the Business Review Committee. The collaboration between IES and SPRED ensures that strategic decisions are grounded in evidence. This collaboration is deepened through IES's contributions to the formulation of the Strategic Plan 2026–2029, and UN-Women remains committed to integrating evaluation insights into planning, monitoring and implementation across all levels of the organization, particularly through Strategic Notes and workplans.

20. UN-Women welcomes IES's commitment to strengthening the evaluation function through stronger synthesis, prioritization and follow-up mechanisms. In line with the Evaluation Strategy and Corporate Evaluation Plan (2026–2029), and to improve use-orientation of evaluations, IES will sharpen evaluation questions, recommendations and synthesis products to inform evidence-based decision making amid ongoing resource uncertainty. IES will focus on fewer, higher-impact recommendations with clearer ownership, consolidate recurring findings into enterprise-level themes, deliver shorter decision-focused products, and improve tracking of how evaluation findings are used at global, regional and country levels. UN-Women looks forward to working with IES to ensure that evaluation insights are also integrated into corporate risk management processes so that persistent issues are flagged and addressed proactively.

21. UN-Women is committed to maintaining a balanced evaluation portfolio between corporate and thematic evaluations on the one hand, and decentralized evaluations on the other. The portfolio of decentralized evaluations has remained broadly steady. In managing this portfolio, UN-Women must balance donor demand against value for money. Compliance-driven evaluations can affect overall efficiency; value for money is better served when donors draw on thematic or corporate evaluations that generate wider strategic evidence. UN-Women will continue to encourage such arrangements. In parallel, IES will conduct corporate-level synthesis, prioritize strategic country portfolio and regional evaluations, and strengthen follow-up mechanisms with senior management — consolidating recurring findings into enterprise-level themes and strengthening their dissemination to inform corporate decision-making. At the same time, UN-Women is mindful that financial constraints must not come at the expense of

evaluation quality, and trusts that IES will continue to apply the guidance, capacity support and quality assurance mechanisms needed to maintain rigorous and credible evaluations across its full portfolio.

22. UN-Women remains committed to supporting IES in strengthening evaluation capacity and delivering programmatic excellence.

#### **D. Investigation Function**

23. UN-Women values the investigation function and its contributions to accountability, promoting expected conduct among all stakeholders, and sustaining trust in the Entity.

24. UN-Women thanks the ACO for its continued support for the hybrid investigation model established in 2024. The Entity is pleased to note that demand for the hybrid model continued to grow during 2025, and that improvements were recorded in completion time rates for misconduct complaints in the first part of 2025 compared with 2024 averages. UN-Women commends the professionalism of the IIF team and the continued partnership with UN-OIOS in delivering these services.

25. UN-Women notes the ACO's advice on sustainable funding for the investigation function. Transitional funds have been made available for an additional two years, providing important continuity. UN-Women recognizes that funding this function under the Institutional Budget is the preferred long-term solution. The new Division of Finance and Administration, including the Integrated Resource Management section (operational as of 1 April 2026), will prioritize developing a plan to transition the critical corporate functions from temporary to sustainable funding sources.

#### **E. Ethics Function**

26. UN-Women agrees with the ACO's view that a dedicated Ethics Advisory function is essential to embedding ethical values, mitigating risks, and supporting UN-Women's mandate. UN-Women remains committed to an ethical organizational culture and to supporting the Ethics function in line with the principles of independence, impartiality and confidentiality.

27. UN-Women welcomes the steps taken in 2025 to promote ethical standards through training, clear service channels and oversight of the Financial Disclosure Program. During this time, the Ethics function managed the Protection against Retaliation Policy and maintained active engagement with the Ethics Panel of the UN (EPUN) and the Ethics Network of Multilateral Organizations (ENMO), keeping UN-Women's practices aligned with system-wide standards. Progress was also made on revising key policies, including the Anti-Fraud Policy and the Hospitality and Gifts Policy.

28. UN-Women acknowledges the ACO's concern about the sustainability of the Ethics function following the departure of the Ethics Advisor in June 2025. The Ethics function has continued to deliver its full portfolio of services throughout the second half of 2025, with the Ethics Analyst designated to perform the Advisor's duties. Management is exploring options for a sustainable delivery model, including potential partnership and cost-sharing with another UN agency, while maintaining internal capacity. Similar resource pressures affect other second-line functions, including Enterprise Risk Management, anti-fraud and strategic planning, and UN-Women is committed to addressing these in a holistic and resource-efficient manner.

29. Sustainable funding for the Ethics function alongside other corporate priorities will be considered in internal budget discussions. UN-Women is committed to ensuring the Ethics function is equipped to serve the entire global workforce.

## **F. United Nations Board of Auditors (UNBoA)**

30. UN-Women appreciates the Committee’s acknowledgment of its fourteenth consecutive unqualified audit opinion from the UNBoA on its 2024 financial statements. It acknowledges this milestone and thanks the Committee for its annual review and quality assurance of its financial statements prior to their formal submission to the UN Board of Auditors.

31. UN-Women acknowledges the findings in the 2024 UNBoA management letter, including on the timing of revenue recognition, data consistency between Quantum and partner/grant management systems, and risk monitoring in field operations. SPRED monitors follow-up with the business process owners and Directors responsible for each recommendation, with progress reported annually to the Executive Board and incorporated into the UN Secretary-General’s Report to the General Assembly.

32. UN-Women is also pleased to report the sustained achievement of having no long-outstanding recommendations from the UNBoA for five consecutive years. Management remains dedicated to implementing both outstanding prior-year recommendations and new recommendations from 2024 within available resources and values the UNBoA’s guidance as an important lever for strengthening internal controls and enhancing operational effectiveness.

33. UN-Women appreciates the ACO’s recognition of the comprehensive overhaul of its 2024 financial statements, which improved their clarity, usability and alignment with other UN agencies. The inclusion of the first Statement of Internal Controls over financial reporting in those statements is a milestone UN-Women had committed to in its previous management response. UN-Women looks forward to continued engagement with the ACO on the review of financial statements.

## **IV. Advisory Committee Review and Advice: Internal Governance, Risk Management and Control Systems; Operational and Programme Management**

### **A. Financial Resources**

34. UN-Women notes the ACO’s recommendations on resourcing levels and the core to non-core funding ratio. Declining overseas development assistance (ODA) and disproportionate growth in non-core funding are system-wide trends. UN-Women continues to monitor these dynamics and develop measures to mitigate their impact.

35. UN-Women acknowledges the significant external funding pressures it faced during 2025 and concurs with the ACO’s assessment that this emerging challenge will remain central to its work in the short to medium term. Initiated before the 2025 funding shocks, the pivot to regions and countries has proven timely, providing a practical opportunity to rebalance the organization’s expenditures. Further measures such as travel ceilings and the non-renewal of consultant contracts have helped contain costs in the short term. UN-Women recognizes, however, that these measures alone cannot ensure long-term financial sustainability.

36. UN-Women is also aware that in the current environment of diminished and uncertain resources, coupled with heightened oversight expectations, past under-investments in the second line of defense cannot be addressed through additional resources alone. The organization is therefore focused on driving continuous improvements in corporate performance while simultaneously generating cost efficiencies. Streamlining business processes, relocating corporate functions to lower-cost duty stations, strengthening integration and automation of corporate systems, and enhancing capacities to consistently implement existing policies at regional and country level are all mutually reinforcing elements of this integrated, resource-intelligent model of accountability

37. In practice, UN-Women is pursuing accountability gains through four mutually reinforcing approaches. First, the organization is investing in the clarification and strengthening of risk ownership at the first line — embedding

accountability for risk identification and control into the day-to-day responsibilities of managers and business process owners at headquarters, regional and country levels, rather than relying on second-line functions to compensate for gaps in first-line ownership. This shift is consistent with evolving good practice across the UN system, which increasingly recognizes that durable accountability improvements flow from a stronger first line rather than from an expanded second line. Second, UN-Women is maximizing the analytical and monitoring value of existing corporate governance mechanisms. The Quarterly Business Review (QBR) process held at global, regional and country levels has been strengthened to provide more systematic and structured monitoring of risks, outstanding recommendations and performance indicators, ensuring that senior leadership has the information needed to make timely and evidence-based decisions. Third, UN-Women is leveraging the digital infrastructure now available through Quantum and PRISM to enable more automated, real-time monitoring and reporting — reducing reliance on manual processes and freeing up second-line capacity for higher-value analytical and advisory work. The Transparency Portal exemplifies this approach: by publishing results and financial data in near-real-time, it serves simultaneously as an accountability tool and a resource mobilization asset, with no incremental cost. Fourth, the organization is pursuing a more integrated and collaborative model across its oversight functions — notably the approach developed between IEAIS, SPRED and business process owners to track and resolve audit recommendations — a template for cross-functional accountability that does not require dedicated new resourcing but instead optimizes existing relationships and channels. Taken together, these approaches represent a deliberate response to a constrained environment: stronger accountability without additional expenditure.

38. As part of its commitment to more sustainable financial management, UN-Women has established a new Division of Finance and Administration (DFA) and introduced a Chief Financial Officer (CFO) function. An Integrated Resource Management section, which has replaced the budget team as of 1 April 2026, is now operational and will be responsible for proactive and holistic budget planning and monitoring to enable strategic decision-making around budgetary matters. As one of its first priorities, this section will develop a plan to ensure sustainable funding for key second and third line of defense functions currently reliant on temporary funding sources. UN-Women will also begin development of the 2028–2029 Integrated Budget in 2026, led by the Integrated Resource Management section, ensuring it reflects UN-Women’s evolving organizational footprint and remains fiscally prudent.

39. UN-Women concurs that it is at an inflection point in shaping its financial structure. The Entity is pursuing new strategies, including partnerships with the private sector and multilateral development banks, stronger ties with non-traditional donors, and expanded individual giving which requires additional investment. UN-Women is also encouraging partners to increase direct funding to Strategic Notes to improve funding predictability and flexibility.

40. UN-Women supports the ACO’s call for proactive planning around worst-case funding scenarios. Corporate planning will remain strategic and forward-looking, supported by the Integrated Resource Management function through expenditure analysis and results-based resource planning. The Entity remains committed to developing benchmark financial targets defining what constitutes a well-resourced UN-Women, and to ensuring the 2028–2029 Integrated Budget reflects this sustainable funding model.

## **B. Change Management**

41. UN-Women welcomes the ACO’s recognition of the significant progress made on the pivot to regions and countries and thanks the Committee for its continued support. The Entity remains committed to a roll-out grounded in efficiency, effectiveness and duty of care to all personnel.

42. UN-Women appreciates the ACO’s positive assessment of the pivot. Monitoring and reporting of the initiative is ongoing, including close tracking of potential challenges — including legal ones — to safeguard business continuity. UN-Women remains committed to timely and transparent communication with affected personnel. Relocations to Bonn and Nairobi are expected to continue through the second and third quarters of 2026.

43. UN-Women acknowledges that sustained funding for the HR and Business Transformation functions is critical to ensure adequate capacity and timely delivery of change management priorities. Management is monitoring the risk of under-investments in these and other second-line functions and will transparently manage trade-offs as to optimize the use of available resources.

### **C. Human Resources (HR)**

44. UN-Women notes the ACO's recommendations on the need to sustainably resource the Human Resources Division in line with organizational growth and the demands of key corporate initiatives, including the pivot to regions and countries.

45. UN-Women has commissioned an independent HR functional review and is developing a People Strategy and implementation plan, both of which will include recommendations on talent management and career development — areas that have historically been under-resourced. The functional review has informed a revised HR operating model, and additional HR positions have been approved with recruitment underway. While resource constraints mean the approved structure will not yet bring HR capacity in line with the comparator group benchmark, it will result in investment in critical HR functions such as workforce planning and talent and leadership management and development.

46. UN-Women notes the ACO's concern about reliance on affiliate contractual modalities. While affiliates comprised 63% of the workforce as of October 2025, this represents a reduction from a historical peak of approximately 66–67% over the past five years. Funding volatility constrains the ability to expand fixed staff positions, requiring flexibility in workforce arrangements to sustain programme delivery. The People Strategy under development will address structural workforce imbalances through stronger workforce planning, clearer guidance on contractual modalities, and a more sustainable staffing mix.

47. Management acknowledges that insufficient HR capacity presents an organizational risk, particularly in the context of the pivot. Decentralization strengthens proximity to programme delivery but increases exposure to risks related to operational continuity, workforce management and talent retention without commensurate HR resourcing. Management is strengthening the HR operating model to align with the decentralized structure and the organization's risk appetite.

### **D. Financial Statements and Systems**

48. UN-Women notes with appreciation the positive assessment from the ACO on the comprehensive overhaul of UN-Women's 2024 financial statements, which has resulted in increased clarity, usability and alignment with other UN agencies. The Entity looks forward to continued productive engagement with the ACO, including as part of the review of financial statements for the year ended 31 December 2025.

49. In 2025, in addition to budgetary matters, UN-Women was pleased to deliver regular briefings to the ACO on cross-cutting corporate functions, including strategic planning and results-based management, corporate transparency and reporting, enterprise risk management and anti-fraud. Management values these engagements as an important part of the ACO's oversight of the Entity's broader governance and accountability framework.

### **E. Information and Communication Technology**

50. UN-Women concurs with the ACO's assessment of ICT as both an operational enabler and a strategic necessity — essential to the decentralization of operations under the pivot, improved financial management, and results reporting under the Strategic Plan 2026–2029.

51. Building on the successful implementation of Quantum Phase 1 in 2023–2024, current ICT efforts are focused on advancing PRISM (formerly referred to as Quantum+). PRISM Wave 1, delivering core planning functionalities

for the Strategic Plan, Strategic Notes, workplans and projects, is complete and fully operational. It provides a stable platform for the next phase of delivery. PRISM Wave 2, currently underway, focuses on two complementary streams: incremental enhancements to existing PRISM modules and the development of enhanced monitoring and reporting capabilities at all levels. Wave 2 is planned for completion by end 2027.

52. The timely delivery of PRISM remains critical to enabling credible baselines, effective performance tracking, and robust results reporting from the outset of the Strategic Plan 2026–2029. UN-Women recognizes that delays or functionality gaps in PRISM would pose a significant risk to its ability to demonstrate results to Member States, donors and partners. As such, the ICT/ERP Board will ensure adequate governance, prioritization and realistic sequencing of Phase 2 delivery.

The ICT Coordination Group and ICT/ERP Board oversee alignment between ICT initiatives and organizational objectives, including active management of data governance and cybersecurity risks, and ensuring ICT delivers measurable value in support of UN-Women’s strategic priorities and UN80 imperatives.

53. Progress has been made in implementing recommendations from the joint UN-Women, UNDP and UNFPA Assessment of Quantum Controls, and management remains committed to full remediation. The ICT Coordination Group and ICT/ERP Board continue to provide effective oversight and prioritization of ICT initiatives. Cybersecurity and data protection remain priority risk areas; and a structured assessment of sensitive data has been completed in collaboration with ICT and HR. It is noted that a subset of remaining recommendations require implementation by UNDP; these are being pursued through established inter-agency governance structures and coordination mechanisms.

54. Management fully concurs with the ACO’s emphasis on transparency and accountability. UN-Women’s Transparency Portal, which leverages data from PRISM and Quantum remains a key tool for resource mobilization, results communication and building trust with Member States, donors and partners.

## **F. Third Party Risk Management**

55. UN-Women agrees that third-party risk management is an increasingly significant enterprise-level risk, particularly given expanded reliance on external service providers in a context of cost containment and decentralization.

56. UN-Women is committed to addressing outstanding audit recommendations on third-party risk management and ICT and data privacy, including through the development of a third-party management Policy and Procedure. Building on existing procurement, risk management and internal control frameworks, and informed by gap analysis, benchmarking and stakeholder consultations, the new policy and procedure are expected to be validated in Q2 2026 and promulgated by Q3 2026.

57. Management also notes that "Engagement and Management of Third Parties" and "Information Security and Technological Support" are risk categories within UN-Women's corporate risk register, reviewed and updated at least twice a year to ensure relevance, visibility and mitigation at the corporate level. As part of the new framework, a centralized inventory of major outsourced service providers — drawing on existing procurement records and incorporating clear ownership and escalation mechanisms — will protect the organization from operational, reputational and fiduciary risks.

## **G. Other Significant Internal Governance and Control Matters**

58. UN-Women is committed to further strengthening its Enterprise Risk Management (ERM) function, building on the maturity gains acknowledged in the 2025 IAS audit. Actions are underway to improve the use of risk information in decision-making at all levels, including through the Risk Management Committee (RMC). Following a period of transition, a P4 Enterprise Risk Manager has been recruited. They will join UN-Women on 1 July 2026 and be based in Bonn.

59. UN-Women is pleased to confirm that the first Statement of Internal Controls over financial reporting was issued in 2025 as part of the 2024 financial statements submitted to the UN Board of Auditors.

60. UN-Women welcomes the ACO's recognition of two governance advances: the creation of a Chief Financial Officer function to strengthen coherence and accountability in budget and finance management; and the implementation of PRISM Wave 1, which supports improved results tracking under the 2026–2029 Strategic Plan. Work is underway to further integrate Quantum and PRISM to streamline results and resource tracking, with data published through the Transparency Portal.

61. UN-Women is pleased to report that Regional and Headquarters Directors were actively involved, for the first time, in the 2026 budget formulation process, and similar engagement is planned for 2027 and the next 2028-2029 Integrated Budget.

## **V. Conclusion**

### **A. Focus on Coordination in 2026 - 2029 Strategic Plan**

62. UN-Women is committed to building on the lessons and institutional foundations of its 2022–2025 Strategic Plan to strengthen accountability and results delivery under the 2026–2029 Strategic Plan. A new Theory of Change, developed at the request of the Executive Board and approved in 2025, reinforces UN-Women's coordination mandate across all areas of its work — coordination for results within the operational mandate and coordination for rights within the normative mandate. This Theory of Change has been mainstreamed across the four impact areas and three outcome areas of the 2026–2029 Strategic Plan.

63. UN-Women is also actively engaged in UN system-wide reform processes — including workstreams on the potential merger of UN-Women and UNFPA, the merger of the United Nations Institute for Training and Research (UNITAR) and the United Nations System Staff College (UNSSC), country reconfiguration and regional reset, and Expertise on Demand — with the aim of strengthening its coordination role.

64. Regional Offices, drawing on discussions within the Regional Collaborative Platforms, will play a key role in the effective and risk-informed roll-out of the Strategic Plan 2026–2029, while feeding on-the-ground knowledge and lessons learned back into corporate planning and performance monitoring.

### **B. Next Steps**

65. UN-Women welcomes the ACO's continued engagement on the Strategic Plan 2026–2029 and agrees on the importance of monitoring and adapting to evolving geopolitical and structural changes, including those stemming from the UN80 initiative. Enterprise risk management will remain a central corporate tool — not only to mitigate risks, but to support strategic decision-making and ensure organizational adaptability.

66. UN-Women thanks the Advisory Committee on Oversight for its recognition of the organization's achievements and continued commitment to organizational excellence in 2025.

67. UN-Women remains steadfast in its commitment to gender equality and the empowerment of women and girls worldwide, and as in previous years, remains deeply appreciative of the advice and support received from the ACO in this respect.