

2022/7

Structured Dialogue on Financing the results of the UN-Women Strategic Plan 2018-2021

The Executive Board,

1. *Takes note* of the report on Structured Dialogue on Financing the Results of the UN-Women Strategic Plan, 2018-2021, welcomes the substantial progress made by UN-Women in line with the funding compact (UNW 2022/6), and encourages UN-Women to continue to engage in the Structured Dialogue on Financing with Member States, with a view to tracking, assessing and following up on the level of funding it receives, including of core resources, as well as predictability, flexibility and alignment of resources provided for the implementation of the Strategic Plan 2022–2025;
2. *Stresses* the importance of sufficient and predictable regular resources and, in this regard, requests UN-Women to continue to encourage Member States to increase and prioritize, according to their capacity, contributions to UN-Women regular resources, including year-end contributions for 2022, in a timely and predictable manner in line with the Funding Compact, as regular resources are essential in enabling UN-Women to deliver its triple mandate and to its support of the realization of agenda 2030;
3. *Recalls* decision 2021/7 on the importance of diversifying the funding base and noting UN-Women’s progress in this regard, while also noting the importance of broadening the contributor base, encourages the entity to continue its efforts to diversify its funding base, including with the private sector, foundations, civil society organizations and individuals, and through strengthened partnerships with international financial institutions;
4. *Recalls* the decision 2020/8 and *encourages* UN-Women to continue to engage with Member States and other contributing partners, to implement the cost-recovery policy, avoiding the use of regular resources to subsidize activities financed by non-core resources;
5. *Notes with appreciation* UN-Women’s ongoing efforts to improve its efficiency, effectiveness, transparency and accountability and requests UN-Women to provide information on its programme activities, within the proceedings of the Executive Board;
6. *Notes* the importance of flexible and multi-year funding and encourages UN-Women to continue its dialogue with Member States through the Structured Dialogue on Financing, on shifting from tightly earmarked to more flexible funding modalities, where possible, for example via Strategic Notes, particularly through contributions that are multi-year;
7. *Emphasizes* the importance of financing for gender equality and women’s empowerment and encourages early and predictable contributions, to UN-Women in support of the implementation of the Strategic Plan 2022-2025; and
8. *Encourages* UN-Women to continue to make efforts in terms of visibility and recognition of contributions, in particular for regular resources.

14 September 2022

2022/8

Assessment of the Independence of the UN-Women Independent Evaluation and Audit Services (IEAS), 2022

The Executive Board,

1. *Takes note with appreciation* of the report of the director of the Independent Evaluation and Audit Services, which provides an assessment on the degree of independence of the office and recommendations to further enhance its independence, in line with decision 2022/5, and takes note of the respective management response;
2. *Requests* that UN-Women takes action, as appropriate, to implement and facilitate the assessments' recommendations noted below, and to report in its management response to the annual report on internal audit and investigations activities for the annual session in 2023, on the progress made by UN-Women on their implementation, and asks the management of UN-Women to provide explanations, in line with established practice, in case a recommendation has not or only partially been implemented or been agreed to by management;
 - a) a management update to the internal audit related provisions in the Financial Rules and Regulations and provide it for Executive Board review and approval at the annual session 2023, and
 - b) a proposal for sustainable solutions to strengthen IEAS's investigations support role;
3. *Takes note* of the assessment's recommendation that, in contributing to a culture of accountability, the Executive Board better utilize the results reported by Internal Audit Service (in individual audit reports, and in the Annual Report on Internal Audit and Investigation) to guide UN-Women in the effective and efficient implementation of its mandate;
4. *Notes* that the IEAS conducted a self-assessment in compliance with the request in decision 2022/5 and in conformity with UN-Women's regulations and rules, policies and procedures, including the consideration of internationally recognized standards applicable for audit and investigations functions, and takes note of the responses in the self-assessment that attest to the independence of the Office;
5. *Stresses* the importance of continuing to ensure that the IEAS has full independence in delivering its services to provide the Executive Board, entity management and other stakeholders the necessary and appropriate assurances and advice on the governance, risk management and internal controls of the entity;
6. *Recalls* its decision 2022/5 (paragraph 6) and, in this regard, reiterates its request for more regular closed briefings from the Independent Evaluation and Audit Services of UN-Women, in coordination with the UN Office of Internal Oversight Services, in a timely manner and on a regular basis throughout the year and as needed, on potential red flags, audit findings and the status of investigations, with due regard for confidentiality and due process;
7. *Reiterates* the continued support of the Executive Board in the strengthening of the UN-Women internal audit and investigation functions and requests that management continue to provide the necessary resources for discharging these responsibilities and preserving the IEAS's independence, integrity and professionalism, within the established budgetary processes;
8. *Requests* the Bureau, in consultation with the relevant bureaux of United Nations development system entities, to provide options and cost estimates for an assessment, including an option for a third-party assessment by an entity external to the United Nations system with independent expertise on governance and oversight of how the Executive Board executes its governance and oversight

functions, in collaboration with UN-Women as well as the United Nations oversight functions, with a view to ensuring that these functions are aligned with the highest international standards and best practices;

9. *Also requests* the Bureau to present these options for consideration by the Executive Board, by the first regular session of 2023, with a view to providing a final assessment and relevant recommendations to the Executive Board preferably no later than the annual session of 2023;

10. *Requests* UN-Women to include, as a permanent annex in its annual report of the Executive Director to the Executive Board, a concise summary of the oversight functions responsible for audit, investigation, ethics, evaluation and whistle-blower protection, and also requests UN-Women to ensure that this summary follows a uniform template, to be agreed by the Bureau of the Executive Board, after discussion with the Executive Board of UN-Women and relevant bureaux of the United Nations development system entities; and

11. *Further requests* IEAS to include in the executive summaries of its reports shared with the Executive Board, as appropriate, potential red flags, emerging risks and internal control issues, audit findings and the status of investigations, which require specific attention from the Executive Board;

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