

2024/1

Financial report and audited financial statements for the year ended 31 December 2022 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 2022;
2. Takes note with appreciation of the twelfth consecutive unqualified audit opinion issued by the Board of Auditors on the financial statements of UN-Women for the year ended 31 December 2022;
3. Takes note of the management response of UN-Women to the report of the UN Board of Auditors for the year ended 31 December 2022;
4. Encourages UN-Women to continue implementation of the recommendations of the report in a timely manner;
5. Supports the steady progress made by UN-Women in implementing the audit recommendations of the Board of Auditors and appreciates UN-Women's efforts in having no long outstanding recommendations for the third year in a row;
6. Acknowledges the observations and recommendations on risk management and decides to include, at the First Regular Session 2025, an agenda item for decision on risk management, and requests UN-Women to provide under this agenda item, an update on the continuous work to improve the system of enterprise risk management and critical risks of strategic importance;
7. Takes note of the ongoing work to improve forward looking and efficient budget management and requests a briefing in this regard in advance of the First Regular Session 2025;
8. Requests that for presentations of reports from the Board of Auditors to the Executive Board, a representative from the Board of Auditors continue to be available for questions from the Executive Board.

13 February 2024

2024/2

Annual Report of the Under-Secretary-General/Executive Director of the United Nations Entity for Gender Equality and the Empowerment of Women on the implementation of the Strategic Plan 2022-2025, including the mid-term review of the Strategic Plan

The Executive Board,

1. *Takes note* of the report of the Under-Secretary-General/Executive Director of the United Nations Entity for Gender Equality and the Empowerment of Women on progress made on the implementation of the Strategic Plan 2022-2025, including

the midterm review of the Strategic Plan, and commends UN-Women on its strong performance to date;

2. *Takes note with concern* of the funding gap in regular resources, and encourages all countries in a position to do so to increase voluntary contributions for the full and effective implementation of the Strategic Plan 2022-2025, and encourages strengthened partnerships in this regard;
3. *Calls upon* UN-Women to make full use of its comparative advantage and to continue the full implementation of its triple mandate, in accordance with A/RES/64/289, which includes normative support, UN system-wide coordination and operational activities;
4. *Requests* UN-Women to further analyze and make progress towards achieving the performance targets, including the adjusted targets, in its current Strategic Plan, 2022-2025, and present these findings and lessons learned in the context of consultations with the Executive Board for consideration in developing the Strategic Plan 2026-2029;
5. *Requests* that UN-Women in accordance with its mandate, start preparations early for the next strategic plan, 2026-2029, in full consultation with the Executive Board, taking into account the lessons learned from the midterm review, the quadrennial comprehensive policy review of operational activities for development of the United Nations system (A/RES/75/233), the outcome of the 2024 QCPR, and further requests that UN-Women present a roadmap before the second regular session 2024 for consultations planned in the preparation of the next strategic plan, 2026-2029;
6. *Decides* to transmit the report to the Economic and Social Council.

20 June 2024

2024/3

Assessment on how the Executive Board executes its governance and oversight functions

The Executive Board,

1. *Recalls* its decision 2022/8, which requested the bureau of UN-Women, in consultation with the relevant bureaux of United Nations development system entities, to provide options and cost estimates for an assessment, including the feasibility of 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, in collaboration with UN-Women as well as the United Nations system, executes its governance and oversight functions, with a view to ensuring that these functions are aligned with the highest international standards and best practices;
2. *Welcomes* the report of the Joint Inspection Unit (JIU) entitled “Review of the governance and oversight of the Executive Boards of the United Nations Development Programme/United Nations Population Fund/United Nations Office for Project Services, the United Nations Children’s Fund and the United Nations Entity for Gender Equality and the Empowerment of Women” (JIU/REP/2023/7) and takes note of its recommendations;

3. *Stresses* the importance of inclusive and meaningful participation and consultation of Board members and observers, in particular of programme countries, including through cross-board and cross-regional consultations, and stresses the need for phased, inclusive, transparent and balanced processes when proposing action on the JIU review;
4. *Stresses* that improvements to the way the Executive Board execute its governance and oversight functions should contribute to the achievement of the 2030 Agenda and the Sustainable Development Goals by enabling UN-Women to deliver effectively and efficiently on its mandate and by ensuring that it is responsive to the needs and priorities of programme countries;
5. *Commits*, therefore, to a two-track process that constitutes (a) an information gathering exercise and (b) the establishment of a working group;
6. *Confirms* that consultations and information notes on the report do not prejudice any decision of the Executive Board on how to address the JIU report and its recommendations;
7. *Decides* to include an item for decision on the progress of the consideration of the JIU report on the agendas of every formal session, until decided otherwise;
8. *Requests* the Bureau to provide, in consultation with the bureaux of the participating Boards, an update on the implementation of this decision at the second regular session 2024;

With regard to additional information required:

9. *Requests* the management of UN-Women to provide, in an information note, its initial views of the JIU report;
10. *Requests* the Directors/Heads of the independent offices of UN-Women to provide, in an information note, their initial views of the JIU report;
11. *Requests* the Bureau to organize, in coordination with the bureaux of UNDP, UNFPA, UNOPS and UNICEF, a joint informal consultation of the Executive Boards with the JIU on the review by the first regular session 2025, while taking into consideration other United Nations processes, to ensure inclusive and meaningful participation, particularly of programme countries;
12. *Requests* the Bureau to undertake an open and inclusive consultation with Executive Board members and observers on information and analysis needs relating to the JIU report and its recommendations, to support the JIU working group;

With regard to the working group:

13. *Decides* to participate in the joint working group to study and report on the JIU report, as established by the decision of the Executive Board of UNDP, UNFPA and UNOPS (2024/12);

14. *Requests* the Bureau of UN-Women, in collaboration with the bureaux of UNDP, UNFPA, UNOPS and UNICEF, to develop, through a cross-board and cross-regional consultative process, a terms of reference that enables the operationalization of the working group and to present it to the Executive Board, for adoption at the first regular session 2025;
15. *Decides* that the Bureau, in consultation with the regional groups and in collaboration with the bureaux of participating boards, will facilitate the nomination of Executive Boards' members and/or observers to participate in the working group, up to an aggregate total of 15, with equal representation of the five regional groups, to be confirmed by the participating boards through a silence procedure, ahead of the first regular session 2025;
16. *Requests* that the secretariat provide information and support services, when and as requested by the JIU working group, to further its work;
17. *Requests* the working group to provide regular updates to the participating Boards, as necessary, starting after the first regular session 2025.

20 June 2024

2024/4

Report on the evaluation function of the United Nations Entity for Gender Equality and the Empowerment of Women 2023

The Executive Board,

1. *Takes note* of the 2023 report on the evaluation function of UN-Women and the Independent Evaluation Service 2024 programme of work and budget;
2. *Takes note* that UN-Women continues to maintain an independent, credible and useful evaluation function and of its contribution to systemwide gender-responsive evaluation efforts and national evaluation capacity development, taking into account national plans, needs and priorities, and encourages UN-Women to continue to make use of evaluation results including in its decision-making processes;
3. *Recalls* previous Executive Board decisions on the Report on the evaluation function, and requests UN-Women to continue its efforts to achieve a high evaluation performance with a specific focus on key performance indicators which can be further improved in order to reach the 2025 targets;
4. *Takes note with appreciation* that UN-Women in 2023 has allocated at least 2 per cent of its total programme expenditure to the evaluation function, as specified in the evaluation policy, encourages UN-Women to continue to maintain this level of financial resources, and further requests UN-Women to continue working to safeguard the independence of the Independent Evaluation Service and ensuring evaluation expertise in the Advisory Committee on Oversight (ACO);
5. *Encourages* the IES to continue to seek opportunities with other United Nations agencies to conduct further joint evaluations, including Cooperation Framework evaluations, and independent system-wide evaluations in line with General Assembly resolution 72/279 on repositioning the United Nations Development System;

6. *Expresses* continuing support for strengthening the evaluation function in UN-Women and the utilization of evaluations, in line with the Evaluation Policy as endorsed by the Executive Board in 2020.

20 June 2024

2024/5

Report on internal audit and investigation activities for the period from 1 January to 31 December 2023

The Executive Board,

1. *Takes note* of the report and related annexes on internal audit and investigation activities for the period from 1 January to 31 December 2023;
2. *Takes note* of the Advisory Committee on Oversight's annual report;
3. *Takes note* of the management response to these two reports;
4. *Urges* UN-Women management, based on the concerning gaps identified by the Advisory Committee on Oversight, to strengthen its second line of defense, enhance investment in its ability to implement oversight recommendations, ensure sufficient and stable capacity in particular at the decentralized level, and takes note of its intention to issue its first Statement of Internal Controls;
5. *Urges* UN-Women to expedite the implementation of the remaining recommendations from the 2021 Anti-fraud programme audit and requests UN-Women to report back to the Executive Board at the Annual Session 2025;
6. *Expresses* its continuing support for the UN-Women Independent Evaluation and Audit Services (IEAS), reiterates the importance of its full independent and direct access to the Executive Board and of the full independence of the IEAS, including through the current practice that the Office comply with the standards of the International Professional Practice Framework by the Institute of Internal Auditors;
7. *Takes notes with appreciation* that steps have been taken to strengthen the investigation function, by the establishment and funding of a hybrid model for investigation and encourages UN-Women to ensure sustainable and long-term funding to this function;
8. *Takes notes with concern* that UN-Women's Human Resources function continues to suffer from significant resource limitations and urges UN-Women to ensure long-term and sufficient resources to this function.

20 June 2024

2024/6 Annual Report on the ethics function

The Executive Board,

1. *Takes note* of the report on the ethics function activities for the period 1 July through 31 December 2023;
2. *Takes note* of the management response to this report;
3. *Urges* UN-Women to ensure sufficient long-term resources to the Ethics Function to enable the sustainable and independent implementation of the Ethics Function's mandate;
4. *Requests* UN-Women to provide an update to the Executive Board at the first regular session on how the organization is improving organizational culture, and on its actions to prevent and respond to all forms of discrimination, and decides to include the update as a recurring item for decision, starting in 2025;
5. *Further requests* that the annual address by the Chair of the Staff Council be included formally under the new agenda item on organizational culture, to allow integration of the perspective of all personnel into discussions on organizational culture;
6. *Recalls* the Joint Inspection Unit review of the organizational ombudsman services across the United Nations system (JIU/REP/2015/6) and its recommendation 5, notes the separate mandate of the Office of the Ombudsman for United Nations Funds and Programmes, as per ST/SGB/2016/7, and invites the Office to present its annual report at the annual session starting in 2025, as part of the agenda item on organizational culture;
7. *Invites* UN-Women to provide the Office of the Ombudsman with all necessary resources to adequately perform its mandate, as per its cost-sharing agreement;
8. *Takes note* of the JIU note on the review of measures and mechanisms for addressing racism and racial discrimination in United Nations system organizations: managing for achieving organizational effectiveness (JIU/NOTE/2022/1/Rev.1), and expresses concern that despite progress in combating racism and discrimination in certain parts of the United Nations system, racism and racial discrimination remain major and underrecognized problems in United Nations organizations;
9. *Takes note* of the management responses by UN-Women to the recommendations of the JIU note;
10. *Urges* the management of UN-Women to implement the entity-specific recommendations 2, 3, 5 and 6 outlined in the note;
11. *Also urges* the management of UN-Women, in collaboration, where possible, with the management of all relevant entities and through the UN System Chief Executives Board for Coordination, to further efforts to achieve the system-wide recommendations 1 and 4;

12. *Requests* the management of UN-Women to develop timelines for the implementation of the entity-specific recommendations mentioned above, to be presented at the first regular session in 2025;
13. *Also requests* the management of UN-Women to present an update on the Entity's efforts to implement all recommendations by the JIU at the annual session of the Executive Board in 2025;
14. *Invites* the bureau, in coordination with the bureaux of UNICEF, UNDP, UNFPA, UNOPS and WFP, to consider the work of the agencies on addressing racism and racial discrimination as a topic for the joint meeting of the boards;
15. *Decides* to add an agenda item on addressing racism and racial discrimination for information at the first regular session 2025 and for decision at the annual session 2025.

20 June 2024

2024/7

Implementation of General Assembly resolution 72/279 on the repositioning of the United Nations Development System

The Executive Board,

1. *Takes note of* the update provided by UN-Women on the implementation of General Assembly resolution 72/279 and related mandates on the repositioning of the United Nations development system (UNDS) in the context of the quadrennial comprehensive policy review of operational activities for development of the United Nations system, including Annex 1 on the UNDS Reform Checklist, as requested in decision 2023/6;
2. *Recalls* its decision 2023/6 and requests UN-Women to continue to implement resolutions 72/279, 75/233 and 76/4 and to support the efforts of the UNDS in implementing related mandates;
3. *Takes note of* the commitment of UN-Women to the United Nations development system repositioning and encourages UN-Women to take further steps to continue to work closely with other UNDS entities, under the leadership of the Resident Coordinator in the country, including through effective information sharing for better coordination to support countries whilst delivering on its mandate in achieving the Sustainable Development Goals, in line with the UNSDCF and national plans, needs and priorities;
4. *Calls on* UN-Women to strengthen efforts to implement the Management and Accountability Framework, notes the evolving nature of the Framework, and calls on the organization to share its experiences in implementing the Framework at all levels;
5. *Further calls upon* UN-Women to take further steps to align its programming and configuration of its capacities as well as budgeting structures with the Cooperation Frameworks and to strengthen monitoring and reporting on how its entity-specific activities contribute to collective UN country team results in line with national priorities and needs;

6. *Also requests* UN-Women to continue to strive for inter-agency harmonization of reporting on implementation efforts and results of the repositioning of the United Nations development system, including improved delivery of development programming at the country level;
7. *Recalls* the QCPR and stresses the importance of integrated solutions to address complex, multi-faceted challenges impacting achievement of the Sustainable Development Goals, and requests UN-Women to continue supporting collaboration in joint analysis, needs assessments, planning, including collective outcomes and programme delivery, and update the Board within existing reporting mechanisms;
8. *Further requests* UN-Women to continue to update the Executive Board annually on its implementation efforts on the repositioning of the United Nations development system and to include this as an item for decision during the annual session.

20 June 2024

2024/8

Update on UN-Women policies and procedures to tackle sexual exploitation and abuse and sexual harassment

The Executive Board,

1. *Takes note* of the update by UN-Women on policies and procedures to tackle sexual exploitation and abuse and sexual harassment, and action plan;
2. *Welcomes* the new uniform template and approach to reporting on actions to prevent and respond to sexual exploitation and abuse and sexual harassment, and requests UN-Women to include, in reporting, a brief synthesis outlining interagency progress and shared challenges and to better align reporting to future protection against sexual exploitation and abuse and sexual harassment action plans;
3. *Recalls* decision 2023/7 and requests UN-Women to continue, with firm commitment and support from leadership:
 - (a) to take action to ensure a victim/survivor-centred, system-wide and coherent approach to preventing and responding to sexual exploitation and abuse and sexual harassment, and to continue to foster an inclusive and respectful organizational culture where all personnel are empowered and encouraged to report sexual exploitation and abuse and sexual harassment and protected against retaliation;
 - (b) to report within existing reporting mechanisms to the Executive Board about all cases in a transparent and accountable manner and to consistently use the iReport SEA Tracker for allegations of sexual exploitation and abuse;
 - (c) to increase its system-wide collaboration efforts on prevention, protection, and response, including through conducting joint assessments of implementing partners, joint capacity building of implementing partners, and community engagement;

4. *Welcomes* that risks associated to the topic have been incorporated into respective enterprise risk management systems or safeguarding mechanisms, and encourages UN-Women to maintain the high rate of sexual exploitation and abuse risk assessments and take appropriate mitigation measures;
5. *Recalls* Decision 2023/7 on piloting the Misconduct Disclosure Scheme, and further encourages UN-Women to pilot the scheme, and report on the results of the pilot and lessons learned, within existing reporting;
6. *Requests* UN-Women to continue to update the Executive Board, under the agenda item policy and programme matters, on its actions to prevent and respond to sexual exploitation and abuse and sexual harassment and decides to include this as a recurring item for decision during the annual session.

20 June 2024