

Decision 2017/4 - Report on internal audit and investigation activities for the period from 1 January to 31 December 2016

As adopted on 28 June 2017

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The Executive Board,

1. *Takes note* of the Report on internal audit and investigation activities for the period from 1 January to 31 December 2016;
2. *Takes note* of the inclusion, as requested by Executive Board decision 2016/3, of a list of investigated cases, including information on the cases and UN-Women's follow up, and requests UN-Women to continue this practice in its annual reporting on the internal audit and investigation activities;
3. *Notes* that the effectiveness of UN-Women's governance, risk management and controls function well, and the implementation rate of audit recommendations is high, while expressing its concern that there are areas which need improvement. Takes note with appreciation of the efforts made by UN-Women to address the existing problems and requests UN-Women to rectify the identified areas for improvement;
4. *Expresses* its continuing support for the internal audit and investigations functions of UN-Women;
5. *Requests* UN-Women to present options for the most appropriate model to deliver sufficiently resourced internal auditing, through outsourcing or in-house, including a comprehensive work plan and budget proposal that sets out the resources required to manage the realization of a full transition to internal audit capacity with increasing audit coverage, the resources needed to establish and sustain the management and administrative infrastructure of the function, and in addition, a determination of the level of audit assurance required, at least four weeks before the second regular session of the Executive Board in 2017;
6. *Recalls* decision 2016/3 in which the Executive Board noted several areas of recurring weakness, including the high number of audit recommendations that were corporate in nature, appreciates the efforts of UN-Women to address these; urges UN-Women to continue and intensify efforts in this regard, and provide information on the impact of measures taken;
7. *Takes note* of the Report of the Audit Advisory Committee for the period from 1 January to 31 December 2016;
8. *Encourages* UN-Women to consider the Audit Advisory Committee's recommendations.