



Economic and Social Council

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For decision

United Nations Children's Fund

Executive Board

Annual session 2022

14–17 June 2022

Agenda item 9

Draft decision submitted to the Executive Board

UNICEF Office of Internal Audit and Investigations 2021 annual report to the Executive Board, and management response

The Executive Board

1. *Takes note* of the UNICEF Office of Internal Audit and Investigations 2021 annual report to the Executive Board ([E/ICEF/2022/AB/L.5](#)), its addendum ([E/ICEF/2022/AB/L.5/Add.1](#)) and its management response ([E/ICEF/2022/AB/L.6](#)), as well as the UNICEF Audit Advisory Committee 2021 annual report to the Executive Board, and welcomes the overall opinion of the adequacy and effectiveness of the organization's framework of governance, risk management and controls;

2. *Welcomes* the progress of UNICEF in addressing audit-related management issues in 2021 and notes with appreciation efforts to implement outstanding audit recommendations;

3. *Recalls* decision 2020/20 and reiterates the importance of the provision of sufficient resources for audit and investigation functions;

4. *Requests* that the Executive Board receive more regular closed briefings from the Office, in a timely manner and throughout the year, as needed, on potential red flags, audit findings and the status of investigations;

5. *Also requests* the Director of the Office of Internal Audit and Investigations to provide at the second regular session of 2022 an assessment on the independence of the Office, containing reflections on (but not limited to) the degree to which the Office can determine freely: (a) how and when to report to and brief the Executive Board; (b) the scope of audits and investigations; (c) what and who to audit or investigate; (d) what assessments to make; (e) how to utilize available funds; and (f) its relationship with the Office of Internal Oversight Services; and requests the Director to also provide suggestions and pathways on how to further strengthen the independence of the Office, as well as the budget estimate required



for the execution of the full mandate, and requests a closed preparatory meeting between the management of the Office of Internal Audit and Investigations and Executive Board members and observers on this topic in advance of the second regular session of 2022;

6. *Decides* to have the update on evaluation, audit and oversight matters for decision at the second regular session of 2022.
