

2009/8

Internal audit and oversight

The Executive Board

i. Report on the UNICEF Accountability System

1. *Notes* with appreciation the efforts of UNICEF to strengthen management, accountability, oversight and transparency in a harmonized and standardized way;
2. *Takes note* of the report on the UNICEF accountability system (E/ICEF/2009/15) and approves the accountability system of UNICEF contained therein, subject to the provisions of this decision;
3. *Welcomes* the integration of existing oversight mechanisms, risk management and internal controls of UNICEF within the accountability system;
4. *Underscores* the importance of enhanced results-based management for the accountability of UNICEF to States Members of the United Nations;
5. *Supports* the plan of UNICEF management to develop a comprehensive assessment framework to measure progress in the accountability system in an integrated and holistic manner, and in this regard encourages UNICEF to consult with, inter alia, the United Nations Development Programme, the United Nations Population Fund, and the United Nations Office for Project Services on their experiences and to keep members of the Executive Board informed of developments;
6. *Encourages* UNICEF to continue to assess and improve the effectiveness of the accountability system, including by taking into account the ongoing organizational improvement initiatives, developing practical guidance and tools, and by implementing internal reviews of management practices, functions, roles and responsibilities of offices at all levels, with a view to further enhancement of the system, and to keep the Executive Board informed;
7. *Underscores* the importance of Executive Board oversight and *recognizes* that nothing in the above-mentioned report should restrict the authority of the Executive Board, as set out in its Rules of Procedure;

ii. Disclosure of Internal Audit Reports

8. *Recalls* that UNICEF internal audit reports are internal management tools and are confidential documents;

9. *Decides*, after taking into consideration the views expressed by the members of the Executive Board, that the Executive Director of UNICEF may make UNICEF internal audit reports available to Member States in the context of their overall responsibility for review in accordance with the relevant provisions stipulated in document E/ICEF/2009/15 and the procedures outlined below, which will not be applied retroactively:

(a) *Requests* for access to UNICEF internal audit reports are to be made in writing and should be specific as to the UNICEF internal audit report, the reason and purpose for the request, and an affirmation to adhere to the procedures of disclosure, including that related to confidentiality;

(b) *Having considered and determined* that the written request is consistent with this decision and with the procedures of disclosure, the Executive Director will, prior to disclosure, immediately inform the Executive Board and provide a copy of the request to the Executive Board and, where the UNICEF internal audit report in question contains findings related to a specific Member State, to the host Government of that Member State and provide the concerned Government with adequate time to review and comment on the report;

(c) The Executive Director will also make the requested UNICEF internal audit report available for review to the requesting Member State and in making the report available shall exercise the greatest discretion and protect the legitimate rights of programme countries.

10. *Reaffirms* that information contained in UNICEF internal audit reports shall be kept confidential by any Member State to which they are made available for review;

11. *Further decides* that should the Executive Director of UNICEF decide to make a UNICEF internal audit report available for review by a Member State, such report (a) shall be made available on a voluntary basis without prejudice to the privileges and immunities of the United Nations, including its subsidiary organs, and (b) shall be made available for reading at the Office of Internal Audit and no copies shall be made;

12. *Notes* that, notwithstanding the operation of paragraph 4 (c) of this decision, where information contained in a UNICEF internal audit report is deemed by the Executive Director of UNICEF to be particularly sensitive (relating inter alia to third parties or a country, government or administration); or as compromising to a pending action; or as being likely to endanger the safety or security of any individual, violate his or her rights or invade his or her privacy, such UNICEF internal audit report may be redacted or withheld in its entirety at the discretion of the Office of Internal Audit;

13. *Requests* the Executive Director of UNICEF to include in the annual report of the Executive Director to the Executive Board, starting in 2010, a report on the implementation of this decision, including, inter alia, the number of requests to make UNICEF internal audit reports available; the outcomes of those requests; the conclusions of reviews by the Audit Advisory Committee of the implementation of this decision, including audit information redacted or withheld from disclosure; the number of internal audit reports disclosed and their titles, and confirmation of adherence to the principle of confidentiality for audit information disclosed in accordance with this decision.

*Annual session
10 June 2009*