

## U.S. Remarks at UNICEF First Regular Session 2023

### Agenda Item 10: Financial Report, Audited Financial Statements, Report of the BOA – 2021

- The United States thanks UNICEF for its response to recommendations by the Board of Auditors. We appreciate UNICEF's continued focus on implementing the recommendations. While we are mindful of the challenges posed by the COVID-19 pandemic, we urge UNICEF to continue its strong efforts in closing all BOA recommendations to the greatest extent possible and reporting on those efforts in 2024.
- The United States notes UNICEF's strong financial management despite recent challenges and a reduction in core funding. Considering the main budgetary increases provided in this report were contributed to COVID-19 funding and that funding is dwindling globally, could you say more about UNICEF's financial outlook given the reduction in core funding and reduction in COVID funding, while overlapping global crises continued to drive budget increases?
- Regarding the BOA recommendations, the United States commends UNICEF for implementing the majority of the outstanding recommendations and encourages UNICEF to maintain its strong pace.
- On the recommendation regarding loans obtained without General Assembly authorization, are there procedures in place, including regarding the respective roles and responsibilities and financial limitations (or liabilities) of UNICEF and the Executive Board, that can address this in the future?
- Has the analysis of linkages between the financial findings in the eTools platform and the impairments of direct cash transfers recorded been completed? Can the results of the analysis be shared with the Executive Board?
- What was the outcome of UNICEF's review of compensating control mechanisms?
- The United States supports all other BOA recommendations and encourages their swift implementation by UNICEF.