Report of the Executive Board of the United Nations Children’s Fund on the work of its annual session of 2024

(11–14 June 2024) *

* The present document is an advance version of the report of the Executive Board of the United Nations Children’s Fund on the first regular, annual and second regular sessions of 2024, to be issued as parts I, II and III, respectively. These reports will be issued in final form as Official Records of the Economic and Social Council, 2024, Supplement No. 14 (E/2024/34/Rev.1-E/ICEF/2024/7/Rev.1).
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I. Organization of the session

A. Adoption of the provisional annotated agenda, timetable and organization of work

1. The Executive Board adopted the agenda, timetable and organization of work (E/ICEF/2024/10) for the session.

2. The Secretary of the Executive Board announced that 23 observer delegations, as well as 1 intergovernmental organization, 1 international organization, 6 non-governmental organizations and 2 National Committees for UNICEF, had submitted credentials, in accordance with rule 50.2 of the rules of procedure.¹

B. Opening statements by the President of the Executive Board and the Executive Director of UNICEF

3. The President opened the annual session of the Executive Board by highlighting the challenges facing children around the world. He recognized the essential work of the Executive Board in steering UNICEF to meet those challenges and ensuring that the shared commitment to saving and improving the lives of children was realized. The President highlighted three key areas of focus for UNICEF – malnutrition, including both undernutrition and child obesity; education as a tool for change; and the threat of climate change and its impacts – and emphasized the need for innovative resource mobilization strategies to fully fund that important work.

4. The President summarized the work facing the Board, providing an overview of the agenda items. The session would begin with consideration of the 2023 annual report of the Executive Director, which included an update on progress towards the targets of the UNICEF Strategic Plan, 2022–2025 at the midpoint of its implementation. The agenda also covered the annual report on UNICEF humanitarian action, which included an overview of the UNICEF response to humanitarian crises in 2023 and priorities for 2024. The Board would also hear updates on UNICEF work on protection from sexual exploitation and abuse and on organizational culture and diversity.

5. The President said that the second day of the session would focus on key evaluation and oversight matters, including the annual report on the evaluation function and evaluations of the work of UNICEF in the areas of advocacy and social and behavioural change. The Board would also consider the assessment of how it executed its governance and oversight functions, among other items. On the third day of the session, the Board would consider the extension of several ongoing country programmes, to ensure continuity of UNICEF operations in those countries. The Board would hear updates on the implementation efforts of the repositioning of the United Nations development system and consider the annual report on the UNICEF Gender Action Plan. The UNICEF Staff Team Awards would be presented on the final day of the session.

6. On behalf of the Executive Board, the President commended the efforts and dedication of UNICEF staff, particularly those who worked in very challenging or dangerous circumstances. The President thanked the co-chairs of the session for their support and extended gratitude to all participants in advance for their active engagement.

¹ The final number of observer delegations was 26, including the credentials submitted during the session, after the announcement by the Secretary.
7. The Executive Director thanked the President for his leadership and recognized the commitment of those present to supporting UNICEF in its work for children. She described some of the important decisions facing the Executive Board and highlighted key subjects for discussion.

8. The Executive Director noted that the session would feature annual reporting UNICEF humanitarian action and emphasized the critical timing of that report, given the array and severity of crises around the world. She said that conditions remained especially precarious for more than 400 million children living in conflict zones, including those in the Gaza Strip, Haiti and the Sudan. She described some of the actions taken by UNICEF in responding to those crises, which had included provision of safe drinking water, medicines, vaccines and medical supplies; reaching malnourished children and mothers with nutrition support; and ensuring that children had access to psychosocial and protection services.

9. The Executive Director urged those present to join UNICEF in strongly advocating with parties to conflict to abide by their obligations under international humanitarian law to protect children and the infrastructure that they relied on, to ensure that humanitarian actors could safely reach civilians in need and to urgently cease hostilities. She highlighted the need for strong, unequivocal support for the rights of children affected by conflict and for advocacy for the rights of all children.

10. The Executive Director said that she shared the view of the Secretary-General of the United Nations regarding the potentially catastrophic consequences of climate change for children, including on their health and development. She noted that while children had been rarely considered in countries’ responses to climate change, some Governments were beginning to prioritize the rights of children in climate action. She said that UNICEF hoped to assist parties to the United Nations Framework Convention on Climate Change to effectively mainstream consideration of children’s vulnerabilities and perspectives in climate decision-making at all levels.

11. The Executive Director said that UNICEF had launched its Gender Action Plan to further its work in advocating for the rights of all children, including those in marginalized groups. She said that the Plan had already produced results, particularly in access to health and nutrition services for girls and women, and in making social protection systems more gender-responsive. She stated that UNICEF must continue to strengthen its efforts in key areas, including working with Governments and partners to accelerate progress for adolescent girls.

12. The Executive Director noted that the session would include discussion of the midterm review of the UNICEF Strategic Plan, 2022–2025 and the integrated budget and highlighted that opportunity to consider how UNICEF could accelerate progress on the 2030 Agenda and better drive results for children. She also highlighted the need for UNICEF to become more effective and evidence-driven in its work, including as part of the broader United Nations development system reform.

13. The Executive Director emphasized the need for UNICEF to leverage its partnerships to increase investments for Sustainable Development Goal acceleration and services for children. She noted that the 2030 Agenda emphasized the pivotal role that children could play as agents of change to shape the implementation and monitoring of the Sustainable Development Goals. In the context of the forthcoming 2024 Summit for the Future, the Executive Director reiterated the need for the voices of children, including adolescent girls and children with disabilities, to be loudly heard.

14. The Executive Director concluded by thanking those present for their active involvement.
II. Deliberations of the Executive Board


15. The President of the Executive Board introduced the report of the midterm review of the Strategic Plan and the annual report for 2023 of the Executive Director (E/ICEF/2024/11). The Director, Division of Data, Analytics, Planning and Monitoring, presented the report.

16. Numerous delegations thanked the Executive Director for the detailed information provided in her opening statement. Delegations welcomed the midterm review of the UNICEF Strategic Plan and the annual report for 2023. Multiple delegations remarked on the continued commitment demonstrated by UNICEF to support and protect children and their rights. Several delegations noted the detailed progress described in the midterm review and noted the important results achieved by UNICEF on issues important to children and families. Many delegations expressed appreciation for the work of UNICEF and its staff, particularly those working in challenging or dangerous conditions to deliver life-saving support to children, and commended the UNICEF commitment to putting the “leave no one behind” policy into practice in humanitarian settings.

17. Several delegations expressed concern over the pace of progress towards achievement of the child-related Sustainable Development Goals and highlighted the need for increased efforts to that end. Delegations made diverse suggestions on ways to accelerate progress towards the Sustainable Development Goals, which included ensuring that children were at the centre of efforts; supporting innovation and new technologies; working to increase sustainable funding; and ensuring ongoing support for UNICEF programmes contributing to specific aspects of the Sustainable Development Goals. In response, the Executive Director welcomed those suggestions. She said that while progress towards some of the Sustainable Development Goals was off-track, there were also reasons for optimism, such as an observed improvement in child survival.

18. Multiple delegations acknowledged the numerous challenges facing children globally, with particular mention of children living in protracted conflict situations, as well as those facing the risks associated with climate change, poverty and other ongoing issues. A number of delegates mentioned the potential long-term impacts of conflict on children, including the risks of injury leading to lifelong disability, and mental health concerns. Several delegations mentioned challenges arising from technology, particularly around the digital divide and artificial intelligence. In her responses to delegations, the Executive Director emphasized that all of the work of UNICEF was based on the idea that children had a right to live free from violence, to be fed properly, to have a place to live, and to live free from conflict or violence.

19. Delegations highlighted the significant challenges posed by humanitarian emergencies in conflict situations around the world and emphasized that children living in humanitarian crises faced threats to their fundamental rights to survival, protection, health care, education and clean water. Several delegations noted the unique mandate of UNICEF across the humanitarian-development-peace nexus, commended the organization on its ability to balance those aspects of its work and stated the need for continued efforts to improve collaboration across the nexus. In response, the Executive Director acknowledged that multiple large-scale humanitarian crises represented a challenge to the dual humanitarian-development
mandate held by UNICEF and said that UNICEF was continually seeking ways to integrate development when carrying out humanitarian work.

20. Several delegations expressed ongoing concern for the safety of humanitarian personnel, including United Nations and UNICEF staff, particularly those working in conflict situations. The Executive Director said that staff safety and security remained of the highest priority for UNICEF and that the organization did everything it could to try to ensure staff safety. She praised the commitment and dedication of UNICEF staff working in difficult or dangerous conditions to stay and deliver results for the children in their regions.

21. Delegations commended UNICEF efforts in child protection and child rights, with particular emphasis on children living in conflict situations and other crises. Several delegations raised the importance of ensuring that children with disabilities were not excluded from child protection initiatives. Two delegations reiterated the need to maintain focus on efforts to protect children and adolescents from sexual exploitation and abuse, and one delegation mentioned the increasing need to protect children from risks that they might face online. The Executive Director welcomed the comments and said that UNICEF approached all of its work through a child rights lens, which in turn drove the organization’s programming and efforts worldwide.

22. Delegations highlighted ongoing efforts to improve the health of children worldwide, including by strengthening health-care systems. Two delegations described initiatives to improve mental health services for children and adolescents to allow them to thrive. The Executive Director thanked delegations for drawing attention to those issues and emphasized the value of mental health services in enabling children to have a healthy start in life.

23. A group of delegations commented on ongoing UNICEF efforts to address gender disparities and noted the progress described in the annual report on the implementation of the UNICEF Gender Action Plan, 2022–2025. A delegation urged UNICEF to renew its focus on the linkages between gender and disability, which could place women and girls with disabilities at greater risk of issues including gender-based violence. Another delegation noted that gender norms continued to prevent girls from achieving their full potential, making inequalities and inequities more apparent. The Executive Director welcomed the timely comments on those issues and noted the particular need to overcome the challenges faced by adolescent girls, whose potential might be limited by debilitating gender norms.

24. Many delegations expressed concerns around ongoing challenges in accessing quality education in some regions. That was a particular issue for children living in conflict situations or in the aftermath of natural disasters or climate-related emergencies. Delegations noted that the African Union had declared 2024 to be the “year of education” and emphasized the need for enhanced commitments and funding to ensure progress. Several delegations mentioned the potential of digital innovations and technologies to improve access to education, including for children living in humanitarian situations and children with disabilities. In response, the Executive Director said that UNICEF shared concerns around education as expressed by delegations and acknowledged that underfunding was a challenge for the sector. She emphasized that access to quality education continued to be a priority for UNICEF.

25. Several delegations commented on the importance of core resources in allowing UNICEF to fulfil its mandate and reiterated their commitment to predictable contributions to core resources. Some delegations expressed concern over the decline in core resources and suggested that UNICEF could consider new or expanded fundraising channels to improve the diversity, flexibility and stability of its resources. The Executive Director acknowledged the importance of core resources and their
value in supporting country programming and many core UNICEF functions. She thanked delegations for their continued support to core resources.

26. Some delegations highlighted the value of flexible funding mechanisms in allowing UNICEF to fulfil its mandate for children. A delegation noted that flexible humanitarian funding enabled UNICEF to rapidly address emerging crises and scale up activities in worsening situations, and suggested that more flexible funding from donors, Member States and private sector partners would be welcomed. A delegation noted that the Innovation Finance Hub was looking at new funding models for the benefit of children. In response, the Executive Director said that partnerships with the private sector were vital, both as a source of flexible funding and in bringing new ideas and innovations. She noted that partnerships between UNICEF and the private sector were particularly successful when they sought to address shared challenges.

27. The Executive Board adopted decision 2024/6 under agenda item 19 (see annex).

**UNICEF report on the recommendations of the Joint Inspection Unit**

28. The Chair and Inspector of the Joint Inspection Unit briefed delegates on the UNICEF report on the recommendations of the Joint Inspection Unit (E/ICEF/2024/13), following which the Deputy Director, Division of Financial and Administrative Management, presented the report.

29. The Chair and Inspector of the Joint Inspection Unit thanked the Executive Board for inviting the Joint Inspection Unit to participate in the annual session for the first time and noted that the report provided a clear and accurate view of the status of acceptance and implementation of the recommendations of the Joint Inspection Unit by UNICEF and highlighted the organization’s high acceptance and implementation rate of those recommendations, which surpassed the United Nations system average.

30. The Chair and Inspector reported that the Joint Inspection Unit had completed all reviews carried over from 2022 and released 10 products relating to 2023: 6 system-wide reviews, 2 management administration reviews, 1 limited scope and 1 management letter. She highlighted a specific Joint Inspection Unit report commissioned by the Executive Board, in conjunction with other United Nations Executive Boards, on how the Executive Boards conducted their governance and oversight functions, which would be considered later in the session.

31. The Chair and Inspector noted that the replacement of the system for tracking and reporting on the status of implementation was of the highest operational priority for the Joint Inspection Unit.

32. The Deputy Director, Division of Financial and Administrative Management, said that, in 2023, the Joint Inspection Unit had issued three system-wide reports and one note relevant to UNICEF, with 21 recommendations. Of those recommendations, UNICEF had accepted 16, of which 7 had been implemented in 2023. Nine recommendations were ongoing. Four recommendations were outside the sole remit of UNICEF, as they referred to inter-agency action or collaboration, and UNICEF supported and advocated for those recommendations at the relevant inter-agency forums. One recommendation had not been accepted by UNICEF. The Deputy Executive Director, Division of Financial and Administrative Management, highlighted that UNICEF did not have any long outstanding recommendations by the end of 2023.
B. Annual report on UNICEF humanitarian action

33. The Deputy Executive Director, Programmes, introduced the annual report on UNICEF humanitarian action (E/ICEF/2024/16) on behalf of the Deputy Executive Director, Humanitarian Action and Supply Operations. The Director of Emergency Programmes presented the report.

34. Delegations commended UNICEF on its commitment to delivering humanitarian assistance to vulnerable communities and recognized the organization’s critical role in responding to humanitarian crises globally. A delegation praised the effective use of data and evidence in the annual report. Another delegation highlighted the availability of funds to support civil society organizations, including those led by women. Delegations recognized the positive impact of collaboration with other United Nations agencies, Governments and other partners. The Director said that UNICEF prioritized collaboration and continued to work with other United Nations agencies, non-governmental organizations and local actors in trying to meet increasing humanitarian needs globally.

35. Many delegations expressed concern over the number of children exposed to humanitarian crises. Several delegations highlighted that an increasing number of children were at risk of living in humanitarian crises resulting from climate change. Delegations mentioned several other concerns that might hinder the ability of UNICEF to provide a humanitarian response, including violations of international humanitarian law and increased targeting of aid workers. The Director acknowledged these timely comments and emphasized that UNICEF, as the leading voice for children in humanitarian action, had invested in its leadership and strengthening the capacity of staff on the ground to undertake challenging negotiations and private advocacy to engage with governments and non-state actors to prevent violations.

36. A group of delegations raised the issue of the gap in humanitarian funding. Several delegations reiterated the value of flexible funding mechanisms. A delegation urged UNICEF to consider expanding and diversifying the support base for humanitarian funding for emergency response to ensure that humanitarian aid could be provided wherever children were in need. The Director said that the UNICEF global humanitarian thematic funding represents one of the most flexible methods to rapidly invest in humanitarian actions, as is needed at the onset of an emergency. She said that UNICEF continued to work with partners to increase private sector involvement and innovative financing and to effectively communicate about the results achieved by flexible and unearmarked humanitarian funding.

37. The Executive Board adopted decision 2024/7 under agenda item 19 (see annex).

C. Annual report on the implementation of the UNICEF Gender Action Plan, 2022–2025

38. The Associate Director for Gender Equality, Programme Group presented the annual report on the implementation of the UNICEF Gender Action Plan, 2022–2025 (E/ICEF/2024/17).

39. Several delegations commended the progress made to date and support provided by UNICEF to Governments on gender equality in many domains including health, education, gender-based violence and harmful practices. They noted that this had been achieved during ongoing global challenges such as the coronavirus disease (COVID-19) pandemic and its aftermath, climate change and humanitarian crises, all of which had contributed to widening gender disparities and worsening deprivations for girls and women around the world.
40. A group of delegations remarked on the continuing importance of achieving transformative and long-lasting results in UNICEF gender equality programming and acknowledged efforts by UNICEF to scale up activities addressing the needs of adolescent girls and women with United Nations partners. The group of delegations requested further details on specific approaches in future reporting, including how UNICEF planned to expand partnerships with the private sector for adolescent girls, and with girls’ and women’s grass-roots organizations, noting the increase in the volume of funds transferred to such organizations in 2023.

41. Several delegations encouraged UNICEF leadership to advocate for gender equality and the rights of women and girls at all levels. They requested further data or information on issues including how UNICEF accelerates efforts to strengthen staff and partner capacity in humanitarian settings; how UNICEF plans to secure funding to achieve its targets as set out in the Action Plan, particularly for adolescent girls; how UNICEF will promote more data disaggregation; and how the organization will ensure that girls and women are placed at the centre of emergency response and preparedness planning. In response, the Associate Director, Gender Equality, Programme Group, said that some of these questions would be addressed during the comprehensive evaluation of the Gender Action Plan that would take place later in 2024 and which would examine various issues, including gender-transformative programming and humanitarian response. The findings would be shared with the Executive Board.

42. Multiple delegations requested information on integrating gender perspectives in emerging technologies and technology-facilitated gender-based violence, which was not referenced in the report, and how UNICEF would address this issue. The Associate Director said that UNICEF was a United Nations partner on technology-facilitated gender-based violence and was working with Governments on regulatory framework reform, which could include introducing new legislation to protect girls in particular from online abuse, and on the creation of safe spaces designed by girls and women, for girls and women.

43. A delegation requested information on plans to improve gender expertise within UNICEF. The Associate Director said that UNICEF had dedicated staffing guidance for gender expertise, including in emergencies. She said that UNICEF has benefited greatly from secondments, surge capacity in emergencies and funding for specialized positions and looked forward to continued support in this critical area.

44. Another delegation noted progress towards gender parity in staffing globally. A delegation urged UNICEF to address the retention, promotion, well-being and psychological safety of women staff. In response, the Deputy Executive Director, Management, shared various ongoing efforts on succession planning, integrating gender into manager training, addressing security concerns and family considerations in emergency contexts, and better understanding the drivers of gender gaps in staff well-being.

D. UNICEF programme cooperation

Extensions of ongoing country programmes

45. The Vice-President of the Executive Board stated that, in accordance with Executive Board decision 2009/11, the Executive Board had been informed of the one-year extension of the country programme for the Syrian Arab Republic, as presented in document E/ICEF/2024/P/L.8.

46. The Executive Board was requested to approve the six-month extension of the country programme for Rwanda, following a one-year extension; the one-year
extension of the country programme for the Democratic People’s Republic of Korea, following three consecutive one-year extensions; and the one-year extension of the country programme for the Sudan, following three consecutive one-year extensions, as presented in document E/ICEF/2024/P/L.8.

47. The Executive Board adopted decision 2024/8 under agenda item 19 (see annex).

**E. Update on protection from sexual exploitation and abuse**

48. The Director, Division of Data Analytics, Planning and Monitoring, presented the update on protection from sexual exploitation and abuse (E/ICEF/2024/14).

49. Multiple delegations expressed their appreciation of UNICEF efforts towards protection from sexual exploitation and abuse. Several delegations praised the work to establish clear reporting channels and to ensure that investigations and support were victim-centred. A group of delegations reiterated the importance of inter-agency collaboration in that area and recommended that the organization continue to seek opportunities for deeper collaboration, which could enable a more effective response, enhanced learning and better practices. In response, the Deputy Executive Director, Management, recognized the value of a multisectoral response and the challenges inherent to that type of response, and said that all agencies needed to work together on the issue of sexual exploitation and abuse.

50. A group of delegations welcomed the UNICEF move to consider becoming a member of the Misconduct Disclosure Scheme, the feasibility of which was being explored as part of an ongoing comprehensive baseline assessment of the organization’s human resources safeguarding practices. The Director, Division of Data Analytics, Planning and Monitoring, said that the assessment was being carried out by the UNICEF Evaluation Office in close collaboration with the safeguarding team and would help to determine the feasibility of UNICEF joining the Misconduct Disclosure Scheme.

51. A delegation requested additional information on the timelines and progress of the joint capacity assessments of implementing partners together with other United Nations agencies, and on progress made towards supporting and resourcing country action plans. The delegation also requested additional information on the tracking of sexual exploitation and abuse cases involving UNICEF staff. The Deputy Executive Director, Management, said that progress had been made in ensuring that country action plans, including complaints mechanisms, were in place and that advocacy with countries would be supported. She noted that an increase in reports of sexual exploitation and abuse allegations indicated that the systems were working and that individuals had trust in the system. The Director, Division of Data Analytics, Planning and Monitoring, said that UNICEF had increased the number of dedicated staff addressing protection from sexual exploitation and abuse while ensuring that it was also part of trainings for broader programme teams.

52. The Executive Board adopted decision 2024/9 under agenda item 19 (see annex).

**F. Update on organizational culture and diversity**

53. The Deputy Executive Director, Management, introduced the update on organizational culture and diversity (E/ICEF/2024/15). The Principal Adviser, Organizational Culture, presented the update.

54. Delegations welcomed the update and commended UNICEF for its leadership on organizational culture and diversity. Several delegations recognized that measuring
the impact of efforts in that area could be challenging and encouraged UNICEF to continue to make that a priority.

55. A delegation noted the decline in psychological safety and trust from 2022 to 2023 and urged UNICEF leadership to continue to prioritize mental health as well as the psychological safety and trust of UNICEF staff. The Principal Adviser said that while there had been a decline in psychological safety and trust between 2022 and 2023, the 2023 data were consistent with the data from 2021. Nonetheless, psychological safety and trust continued to be a key priority for the organization and was a recurring theme in UNICEF learning and awareness sessions for both managers and other staff.

56. Several delegations raised the issue of gender differences in trust, noting that the update stated that women experienced the workplace culture in a less positive way than men. The delegations asked how UNICEF would identify and address the causes of that disparity. The Principal Adviser said that many country offices had held separate focus group discussions with male and female staff to better understand the underlying causes of gender disparities in trust, and that the organization would explore a similar process at regional and global levels. She also mentioned the adoption of various human resources policies over the past few years that provided more flexibility and family-friendly arrangements that benefited all staff, including women who in most countries often still bore most responsibility for family care.

57. A delegation commended UNICEF for chairing the United Nations Executive Group to Prevent and Respond to Sexual Harassment in the UN System and asked whether the Group’s draft workplan had been finalized. The Deputy Executive Director, Management, said that the workplan was approaching finalization and that it focused on prevention, victim support and addressing stigma. She said that lead agencies had been identified for all but one of the various workstreams.

58. A delegation asked what UNICEF could do to increase accountability and to encourage leaders and managers to consider cultural change as essential to their role. The Deputy Executive Director, Management, said that addressing the issue would require a multifaceted approach, involving both individual and team accountability, clarity on performance (including deliverables and behaviours), and effective measurement of progress. She acknowledged that accountability was essential to achieving results for children and vital to UNICEF organizational culture.

59. The Executive Board adopted decision 2024/10 under agenda item 19 (see annex).

G. Update on implementation efforts on the repositioning of the United Nations development system

60. The Deputy Executive Director, Partnerships, introduced the update on implementation efforts on the repositioning of the United Nations development system. The Director, Public Partnerships Division, presented the update.

61. Delegations welcomed the update and commended UNICEF on progress to date. A delegation raised the issue of alignment between the United Nations Sustainable Development Cooperation Frameworks and UNICEF country programmes and asked how that could be encouraged. The Deputy Executive Director, Partnerships, said that UNICEF country programmes were fully aligned with the Cooperation Frameworks, which was attested by the resident coordinator’s letter, and added that UNICEF country programmes underwent thorough quality controls, including on alignment, at country, regional and headquarters levels.
62. A delegation urged United Nations entities to continue to increase collaboration through integrated planning and budgeting. The Deputy Executive Director, Partnerships, noted that pooled funds were valuable in building synergies towards common goals at country level while allowing United Nations entities to use their unique positions to deliver on their different mandates. The Deputy Executive Director, Programmes, also highlighted how UNICEF was reorienting its focus from output results solely attributed to UNICEF, to child outcomes that were the product of multiple actors, bringing UNICEF to naturally work with others.

63. Another delegation asked how UNICEF could address competition for funding. The Deputy Executive Director, Partnerships, acknowledged that competition could arise from scarce resources and increasing needs. She said that ways to respond to that included increasing core resources, exploring pooled funding, and ensuring adherence to the new funding compact.

64. Several delegations asked about UNICEF priorities for the forthcoming quadrennial comprehensive policy review. The Director, Public Partnerships Division, said that UNICEF aimed to ensure that the rights of children were explicitly recognized to drive progress and that the reform achieved tangible results on the ground. UNICEF hoped that such efforts would help to push forward the recognition of children as a group of distinct rights holders under international law.

65. The Executive Board adopted decision 2024/11 under agenda item 19 (see annex).

H. Evaluation reports and management responses

Annual report for 2023 on the evaluation function in UNICEF, and management response

66. The Director of Evaluation presented the annual report for 2023 on the evaluation function in UNICEF (E/ICEF/2024/20), and the Director, Division of Data Analytics, Planning and Monitoring, presented the management response (E/ICEF/2024/21).

67. A group of delegations welcomed the annual report on the evaluation function and commended UNICEF on its awareness of the value of evaluations in informing both programming and policy considerations through an evidence-based approach. While conveying appreciation for the growth in demand-driven evaluation, the group expressed concern around the availability of resources to meet the increased demand for evaluations and the continued decline in evaluation expenditure as a percentage of the budget. The group urged UNICEF to provide the evaluation function with adequate and predictable resources to effectively fulfil its role. The group also asked how management created a positive enabling environment for the evaluation function and supported reliable and predictable financing at the decentralized level of the organization. It urged UNICEF to maintain a clear budgeting and functional distinction between monitoring, research, data and analysis versus evaluation to ensure that the mandated independence of the evaluation function was upheld.

68. A delegation requested that UNICEF intensify its efforts to ensure the proper codification of evaluation and non-evaluation outputs and activities so that an accurate account could be provided in future annual reports. The Director, Data, Analytics, Planning and Monitoring, reaffirmed the commitment of management to accurately calculate the expenditure for evaluative exercises based on the existing tagging system and noted that efforts had been made to increase the rigour in the calculation.
69. Another delegation commended UNICEF for the consistently high quality and coverage of its evaluations, and for the specific progress made on impact evaluation, evaluation synthesis and national evaluation capacity development in 2023. A group of delegations encouraged UNICEF to ensure that the revised evaluation policy was implemented in a consistently robust manner throughout the organization, to address persistent challenges and to ensure that gender was incorporated in its evaluation function. The group suggested that UNICEF confer with counterparts in the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) to explore how UNICEF could strengthen the meaningful integration of gender considerations into its evaluations. The Director of Evaluation said that UNICEF was working to ensure that gender was incorporated into evaluations in a meaningful way. All evaluation staff had been refamiliarized with the guidance on gender in evaluation in early 2024.

70. A group of delegations acknowledged the update of the action plan of the evaluability assessment and formative evaluation of the UNICEF positioning to achieve the UNICEF Strategic Plan, 2022–2025, while expressing concern that the format of the update had been delinked from the original action plan accompanying the management response to that evaluation. The group requested UNICEF to report on progress at the second regular session of 2024, using the original format of the action plan. The Director, Data, Analytics, Planning and Monitoring, acknowledged the concern and reassured that actions had been undertaken and progress monitored against the recommendations and reported in the publicly available updated management response.

71. A delegation asked whether the Evaluation Office would work to better leverage artificial intelligence in its evaluations. In response, the Director of Evaluation said that colleagues had begun using artificial intelligence in evaluations in an exploratory, risk-aware manner, prioritizing the ethical considerations surrounding its use.

Evaluation of UNICEF approaches to advocacy, and management response

72. The Director of Evaluation presented the evaluation of UNICEF approaches to advocacy (E/ICEF/2024/22), and the Director, Division of Global Communication and Advocacy, presented the management response (E/ICEF/2024/23).

73. Delegations welcomed the evaluation of UNICEF approaches to advocacy and commended the organization’s work to consolidate advocacy as a core function. A delegation encouraged UNICEF to continue to pursue close collaboration at the country level to yield better results from advocacy. The Director, Division of Global Communication and Advocacy, said that UNICEF was in the process of developing a new Global Communication Advocacy Strategy. He noted that global advocacy priorities, such as child rights and humanitarian advocacy, should also be context-led.

Evaluation of UNICEF investments towards institutional strengthening for social and behavioural change, and management response

74. The Director of Evaluation presented the evaluation of UNICEF investments towards institutional strengthening for social and behavioural change (E/ICEF/2024/24), and the Director, Programme Group, presented the management response (E/ICEF/2024/25).

75. Delegations welcomed the evaluation report. A delegation commended the evidence-based nature of the evaluation and emphasized the potential of creating the conditions for senior leadership oversight to strengthen social and behavioural change programming. The delegation encouraged UNICEF to expand partnerships with other agencies to support the strategic vision for social and behavioural change
implementation and to identify gaps. The Director, Programme Group, said that UNICEF would review its strategy to address its capacity needs and improve community engagement, which should also encourage partners to contribute.

76. The Executive Board adopted decision 2024/12 under agenda item 19 (see annex).


77. The Director, Ethics Office, presented the report of the Ethics Office of UNICEF for 2023 (E/ICEF/2024/18). The Director, Division of Human Resources, presented the management response to the report (E/ICEF/2024/19).

78. Delegations commended the high quality of the work of the Ethics Office and recognized that the progress demonstrated the commitment of UNICEF to implement the recommendations of the Executive Board and other advisory boards. A delegation raised a concern expressed in the report of the Audit Advisory Committee about the Ethics Office not being commensurately resourced (with current funding for the additional resource for only the next two years) and the need to ensure that the Ethics Office was adequately and sustainably resourced.

79. Another delegation noted the organization’s intention to review the UNICEF policy on whistleblower protection against retaliation and asked for information on which elements of the policy would be revised and when the policy could be expected to be issued. The Director, Ethics Office, said that the review was advanced, with a benchmarking of the policy against other similar organizations and consultation with stakeholders towards the end of 2024 and possible roll-out in early 2025. Regarding the elements being considered, he mentioned defining the scope of retaliation, emphasising preventive and proactive measures for ongoing retaliatory actions, expanding possible corrective actions and clarifying process flows.

80. A delegation asked how the Ethics Office was facilitating early detection of ethical risks for proactive prevention. In response, the Director, Ethics Office, said that the Office was taking novel approaches to outreach, such as staying in-country for one-on-one consultations with staff members, meeting different groups, including more vulnerable or excluded groups, identifying offices in Pulse Checks and working with 500 Ethics and Culture Champions to provide a feedback loop on risks in different contexts and teams.

81. A delegation asked about the development of an Ethics Charter for the Ethics Office. The Director, Ethics Office, confirmed that initial discussions and a benchmarking exercise had taken place. As the United Nations Secretariat was currently revising its Secretary-General bulletin on the Ethics Office and the bulletin related to the ethics offices of the United Nations funds and programmes, the Ethics Office would await the completion of those bulletins, as they might impact the Ethics Charter. The Ethics Office would prepare a draft Ethics Charter following that process.

82. The Executive Board adopted decision 2024/13 under agenda item 19 (see annex).
J. UNICEF Office of Internal Audit and Investigations 2023 annual report to the Executive Board, and management response

83. The Director, Office of Internal Audit and Investigations, presented the UNICEF Office of Internal Audit and Investigations 2023 annual report to the Executive Board (E/ICEF/2024/AB/L.3), which was accompanied by an addendum detailing the investigations cases closed in 2023 (E/ICEF/2024/AB/L.3/Add.1). The Chair of the Audit Advisory Committee then shared the Committee’s remarks on its annual report with the Board. Following that, the Deputy Executive Director, Management, introduced the UNICEF management response to the 2023 annual report of the Office of Internal Audit and Investigations (E/ICEF/2024/AB/L.4), which was then presented by the Deputy Director, Division of Financial and Administrative Management.

84. Multiple delegations congratulated the Office of Internal Audit and Investigations on the annual report. Delegations praised the attention to detail shown in the report and the Office’s continued commitment to independence. A group of delegations commended the general finding that the Office had not identified any indications that the UNICEF governance, risk management and control processes were inadequate or ineffective in achieving the objectives. The same group of delegations expressed satisfaction with the Office’s continued focus on prevention and detection of sexual misconduct, fraud and financial misconduct.

85. A group of delegations expressed concern around the increased number of complaints of sexual misconduct and urged UNICEF to continue to deploy systems to uncover every such case. The group also called on UNICEF to continue to step up efforts to strengthen fraud risk management, with special attention to implementing partners in the field. The Deputy Executive Director, Management, said that UNICEF worked to maintain a focus on prevention and detection, and expressed that increased investment in prevention would help to improve the Office’s ability to respond and provide support to victims. An increase in reports was also a positive sign that trust had increased and that the systems were working. On fraud risk management, the Deputy Executive Director, Management, said that UNICEF had invested in additional capacity to establish the fraud task force within the Office and was also seeking ways to strengthen its risk management work.

86. The Director, Office of Internal Audit and Investigations, noted that the increase in cases was not unexpected, given the expansion of UNICEF programmes and activities, and that the Office would work to address the issue through both existing resources and incremental increases in resources in the short term. A request for additional resources would be forthcoming as part of the upcoming quadrennial budgeting exercise.

87. A group of delegations requested further information on the intended use of artificial intelligence. The Deputy Executive Director, Management, said that UNICEF was developing a framework, policy and strategy on the use of artificial intelligence across UNICEF and was closely involved in the United Nations inter-agency group on artificial intelligence. The Deputy Director, Division of Financial and Administrative Management, said that initial guidance on artificial intelligence had been issued in the first and fourth quarters of 2023 and that an interdivisional group was looking at the issue.

88. A delegation commended ongoing efforts to work with local partners but noted that localization could also introduce risks, including safeguarding and sexual misconduct, financial irregularities and other unacceptable behaviours. The Deputy Executive Director, Management, acknowledged that concern. She emphasized the
value of localization and said that, to help to mitigate risks, UNICEF would endeavour to ensure that systems strengthening was a core aspect of localization.

89. The Executive Board adopted decision 2024/14 under agenda item 19 (see annex).

UNICEF Audit Advisory Committee 2023 annual report to the Executive Board

90. The Chair of the Audit Advisory Committee shared the findings of the Committee’s 2023 annual report with the Executive Board. He expressed the Committee’s appreciation for the continued efforts of the UNICEF workforce to achieve results for children and outlined the key observations from their annual report.

91. Delegations welcomed the 2023 annual report and commended the valuable advice and information contained therein. A delegation asked whether it be possible for UNICEF to share a management response or equivalent to indicate which recommendations of the Audit Advisory Committee had been implemented, were scheduled to be implemented or had not been accepted.

92. A delegation noted that the Audit Advisory Committee report had indicated that the increase in resources for the Ethics Office was marginal and temporary, and requested information on how the need for increased resources would be addressed. The Deputy Director, Division of Financial and Administrative Management, said that resources were reallocated according to where they would be most effective, which could include creating new positions.

K. Assessment of how the Executive Board executes its governance and oversight functions

93. The Joint Inspection Unit Inspector presented the report of the review of the governance and oversight of the Executive Boards of United Nations Development Programme/United Nations Population Fund/United Nations Office for Project Services, the United Nations Children’s Fund and United Nations Entity for Gender Equality and the Empowerment of Women (JIU/REP/2023/7). The review had been carried out in response to the Executive Board request made in decision 2022/21 for an assessment of how the Board, in collaboration with UNICEF and the United Nations system, executed its governance and oversight functions to ensure that those functions were aligned with the highest international standards and best practices.

94. Several delegations welcomed the report and expressed appreciation for the work of the Joint Inspection Unit in carrying out the review. Delegations noted the importance of ensuring that the Executive Board adhered to the same standards set for other agencies, including by working in a harmonized manner to achieve its goals. A delegation welcomed the recommendations presented in the report as a strong starting point in considering whether the Executive Board worked effectively within the United Nations development system. The delegation stated that the report had created an opportunity to fully and collectively consider its recommendations by bringing together a diverse group of Member States and agencies to deliver the most effective outcomes and to keep any changes practical and realistic.

95. Another delegation highlighted the need for an inclusive, cross-regional process to follow up on the report in a coherent, harmonized and effective manner. The delegation stated that improved oversight would ensure that more resources reached those in need and would free up time and resources within the United Nations agencies to allow them to more efficiently deliver on the Sustainable Development Goals. The Joint Inspection Unit Inspector thanked delegations for their strong support for the report.
96. The Executive Board adopted decision 2024/15 under agenda item 19 (see annex).

L. UNICEF evolved enterprise risk management framework

97. The Deputy Executive Director, Management, introduced the UNICEF evolved enterprise risk management framework (E/ICEF/2024/26), and the Chief Risk Officer presented the framework.

98. Several delegations welcomed the update on the UNICEF evolved enterprise risk management framework. Delegations commended the scope, goals and ambition of the framework and noted that it represented a proactive approach to risk on the part of UNICEF.

99. A delegation asked how UNICEF planned to leverage private sector partnerships while refining the risk management mechanism. In response, the Chief Risk Officer said that established processes existed to manage risk in the context of private sector partnerships, and that such partnerships represented an opportunity to leverage new methodologies to mitigate some of the key risks faced by UNICEF.

100. Another delegation requested additional information on progress towards establishing risk teams and risk committees in the field. The Chief Risk Officer said that risk management in the field continued to be a focus and that UNICEF was working with other United Nations agencies to better mitigate shared risks.

101. A delegation noted the utility of the establishment of a mutual understanding of risk appetite in the context of the Executive Board’s role in risk oversight and asked how the Board could be most useful in that regard. The Chief Risk Officer acknowledged the importance of a shared risk appetite with implementing partners, donors and other stakeholders and said that the Executive Board might be able to support that by explicitly communicating its support for an appetite for risk where that was justified by benefits in terms of reaching children.

102. The Deputy Executive Director, Management, thanked delegations for their comments. She acknowledged the importance of speeding up implementation of the framework and of working collaboratively with other United Nations agencies and other organizations. She noted that in addition to a global workplan, UNICEF adopted highly targeted approaches in high-risk contexts, as needed.

103. The Executive Board adopted decision 2024/16 under agenda item 19 (see annex).


104. The Deputy Executive Director, Management, introduced the report on the midterm review of the UNICEF integrated budget, 2022–2025 (E/ICEF/2024/AB/L.5), and the Officer-in-Charge as Comptroller presented the report.

105. Several delegations thanked UNICEF for the report and welcomed the projected increase in the integrated budget. A delegation reiterated the call from UNICEF for increased flexible resources to deliver on the Strategic Plan, 2022–2025. The delegation also noted the reduction in the effective cost recovery rate and encouraged UNICEF to continue its efforts to ensure that regular resources were not being used to supplement reduced cost-recovery collections.

106. A delegation expressed hope for a review that would provide a deeper understanding of the UNICEF financial and budgetary positions for the period 2022–
2023 alongside analysis and conclusions on the pressures and risks for organizational capacity and performance, in light of the projected substantial increases in income and expenditure levels over the duration of the Strategic Plan, 2022–2025. The Officer-in-Charge as Comptroller acknowledged the request.

107. A delegation noted that the same share of resources was applied to the different goal areas, despite the increase in funding, and requested further information on that. The delegation also requested comment on the wider link between targets and income and asked whether it was possible to adjust targets at the time of the midterm review. The Officer-in-Charge as Comptroller said that a more strategic comparison of the resources with the goal areas might be possible in the future, and that intensive planning around the review of targets was imminent, in anticipation of the next quadrennium.

108. The Executive Board adopted decision 2024/17 under agenda item 19 (see annex).

N. Private Fundraising and Partnerships: financial report for the year ended 31 December 2023

109. The Deputy Executive Director, Partnerships, introduced the Private Fundraising and Partnerships: financial report for the year ended 31 December 2023 (E/ICEF/2024/AB/L.7), and the Director, Private Fundraising and Partnerships, presented the report.

110. Several delegations welcomed the financial report and statements. Delegations particularly commended the achievement of bringing significant income from the private sector and praised the important work that the UNICEF partnerships team had carried out with the National Committees and the UNICEF country offices. A group of delegations highlighted the efforts of the UNICEF National Committees in both delivering revenue for the organization and in generating new partnerships, engaging with the private sector, and contributing to the important work of UNICEF by advocating for children’s rights locally and globally.

111. A delegation raised the issue of fund allocation, or earmarking, and reiterated the importance of avoiding funds being earmarked for specific purposes, which would allow UNICEF crucial flexibility to respond more effectively to current and emerging needs.

112. A group of delegations noted that the management of risks was vital in all UNICEF operations and requested further information on risk management and the organization’s intentions on keeping the Executive Board informed in a transparent way, so that the Board in turn could support new initiatives. The Director, Private Fundraising and Partnerships, said that UNICEF continued to focus on risk appetite and risk management. The organization was aware of the risks inherent to partnerships and had a strong approach to due diligence in place.

113. Two delegations requested an update on the amount of mobilized private resources in the first quarter of 2024. The Director, Private Fundraising and Partnerships, said that only forecasted figures were available at that time and that the actual numbers were being compiled.

114. The Deputy Executive Director, Partnerships, thanked UNICEF National Committees for their efforts. She recognized the diversity of the UNICEF funding base and emphasized that diversification in funding sources was crucial in enabling the organization to be risk-resilient. She highlighted that UNICEF continued to develop its partnerships with the World Bank and other international financial
institutions. She also noted that core resources enabled UNICEF to be fast, flexible and innovative in reaching those children who were most in need.

115. The Executive Board adopted decision 2024/17 under agenda item 19 (see annex).

O. Address by the Chairperson of the UNICEF Global Staff Association

116. The Chairperson of the UNICEF Global Staff Association made a statement on behalf of UNICEF staff around the world. She expressed gratitude to the Executive Board on behalf of UNICEF staff and recognized the Board’s commitment to the UNICEF mission. The Chairperson described some of the challenging circumstances faced by UNICEF staff and emphasized the need for a uniform approach to supporting national staff working in humanitarian contexts. She also described some of the concerns of UNICEF staff, which included the rise in incidents of reprisals and retaliation against staff, psychological safety and job insecurity.

117. A group of delegations thanked the Chairperson for the statement and for highlighting the particular challenges of national staff, the concerning trend of decreasing psychological trust, the need for an external review of existing policies and processes, and the effects of the United Nations liquidity crisis on UNICEF staff. The group expressed appreciation and gratitude for UNICEF staff and reiterated that staff would continue to have the support of the Executive Board.

P. Other matters

Provisional list of agenda items for the second regular session of 2024

118. The provisional list of agenda items for the second regular session of 2024 was presented by the Secretary of the Executive Board.

Q. Adoption of draft decisions

119. The Executive Board adopted decisions 2024/6 through 2024/18 (see annex).

R. UNICEF Staff Team Awards and closing statements by the Executive Director of UNICEF and the President of the Executive Board

120. The Executive Director announced the winners of the 2023 UNICEF Staff Team Awards, paying tribute to eight teams that exemplified the very best of UNICEF. She said that the work of the teams was a reminder that even in the most challenging contexts, progress was possible and that UNICEF could reach the children who were most in need.

121. In her closing statement, the Executive Director thanked delegations for a productive week and thanked the President of the Executive Board for his guidance and leadership. She expressed gratitude to the Bureau and to the Executive Board for its active and thoughtful engagement during the session and for its important recommendations. She thanked the Office of the Secretary of the Executive Board, the United Nations interpreters, other staff from the secretariat and UNICEF colleagues for their efforts, dedication and professionalism, which she said had been critical to the success of the session. She welcomed the Joint Inspection Unit’s assessment of how the Board executed its governance and oversight function. She highlighted the evaluation reports shared during the session and emphasized their important role within a broader commitment to continually assess the effectiveness of
the organization’s work. She made special mention of the work that UNICEF was doing with adolescent girls and reiterated the need to ensure that the voices of all children, including those from vulnerable groups, were heard.

122. In his closing remarks, the President of the Executive Board expressed his appreciation for the work of the facilitators of the draft decisions, the UNICEF experts and the contribution of Board members in adopting the 13 decisions. He urged Member States to support the organization by striving to meet their funding compact commitments. The President thanked Bureau members for their assistance during the session and expressed gratitude to the United Nations conference officers and interpreters, the UNICEF secretariat, the Executive Director and senior management team, and the Office of the Secretary, for their active collaboration and dedication.
Annex

Decisions adopted by the Executive Board at its annual session of 2024

2024/6

The Executive Board

1. Takes note of the report on the midterm review of the UNICEF Strategic Plan, 2022–2025 and annual report for 2023 of the Executive Director of UNICEF, as well as the proposed revised Integrated Results and Resources Framework of the UNICEF Strategic Plan, 2022–2025; the report on the implementation of the Integrated Results and Resources Framework of the UNICEF Strategic Plan, 2022–2025; the report on the implementation of the quadrennial comprehensive policy review of operational activities for development of the United Nations system; the description of independent oversight functions/bodies in UNICEF; and the data companion and scorecard;

2. Decides to transmit the above-mentioned reports to the Economic and Social Council, along with a summary of the comments and guidance of the Executive Board;

3. Takes note of the UNICEF report on the recommendations of the Joint Inspection Unit, including the management responses to the four recommendations of the Joint Inspection Unit intended for consideration by the Executive Board;

4. Decides to add an agenda item on the Disability Inclusion Policy and Strategy, for information, at the first regular session of 2025, and requests UNICEF to continue to include updates on progress on disability inclusion in its relevant reports.

Annual session
14 June 2024

2024/7
Annual report on UNICEF humanitarian action

The Executive Board

1. Takes note of the annual report on UNICEF humanitarian action (E/ICEF/2024/16);

2. Commends UNICEF for its work on localization and mechanisms for accountability to affected populations, and encourages the organization to continue to strengthen this work in full respect of humanitarian principles and in accordance with the United Nations guiding principles for humanitarian assistance;

3. Encourages UNICEF to continue to address the different protection needs of affected populations, and to mainstream a gender perspective in all stages of humanitarian responses.

Annual session
14 June 2024
2024/8
Extensions of ongoing country programmes

The Executive Board

1. Takes note of the one-year extension of the country programme for the Syrian Arab Republic, which was approved by the Executive Director and is presented in table 1 of document E/ICEF/2024/P/L.8;

2. Approves the six-month extension of the country programme for Rwanda, following a one-year extension; the one-year extension of the country programme for the Democratic People’s Republic of Korea, following three consecutive one-year extensions; and the one-year extension of the country programme for the Sudan, following three consecutive one-year extensions, all of which are presented in table 2 of document E/ICEF/2024/P/L.8.

Annual session
14 June 2024

2024/9
Update on protection from sexual exploitation and abuse

The Executive Board

1. Welcomes the update provided by UNICEF on progress made on preventing and protecting against sexual exploitation and abuse within the broader safeguarding framework and emerging strengthened enterprise risk management;

2. Also 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 UNICEF to include in its reporting a brief synthesis outlining inter-agency progress and shared challenges, and to better align reporting with future action plans on protection against sexual exploitation and abuse and sexual harassment;

3. Recalls its decision 2023/10 and requests UNICEF to continue, with firm commitment and support from leadership, to:
   (a) 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) Consistently use the iReport SEA Tracker for allegations of sexual exploitation and abuse;
   (c) 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 with the topic have been incorporated into respective enterprise risk management systems or safeguarding mechanisms, and encourages UNICEF to increase the rate of risk assessments on sexual exploitation and abuse for its programmes and projects and take appropriate mitigation measures;

5. Recalls its decision 2023/10, on piloting the Misconduct Disclosure Scheme, welcomes that UNICEF will explore the feasibility of becoming part of the Scheme in 2024, and encourages UNICEF to pilot the Scheme and report on the results of the pilot and lessons learned, within existing reporting;
6. **Requests** UNICEF to continue to update the Executive Board on how the organization is advancing its various efforts to effectively prevent and respond to sexual exploitation and abuse, and decides to include this as a recurring item, for decision, at the annual session.

Annual session
14 June 2024

2024/10
**Update on organizational culture and diversity**

*The Executive Board*

1. **Welcomes** the update provided by UNICEF on the progress in making its organizational culture more values-based and inclusive;

2. **Also welcomes** the utilization of an evidence-based and data-driven approach in this regard, and encourages UNICEF to focus measures on persisting challenges, including on dedicating sufficient time to workplace culture and diversity, equity and inclusion issues, and on the pace and visibility of progress on action taken by UNICEF;

3. **Requests** UNICEF, with firm commitment and support from leadership, to prioritize enhancing the levels of psychological safety and trust of UNICEF staff, undertake a deeper analysis of the underlying issues that might lead to low levels of psychological safety and trust, and develop management approaches that could improve the results and mitigate related risks;

4. **Encourages** UNICEF to include in its next update more disaggregated analysis of the perceptions of workplace culture of different demographic groups, based on staff survey data and other data sources;

5. **Requests** UNICEF to continue to provide an update to the Executive Board at the annual session on how the organization is improving organizational culture, and on its actions to prevent and respond to all forms of discrimination and to ensure diversity, equity and inclusion, and decides to include the update as a recurring item for decision, starting in 2025;

6. **Also requests** UNICEF to take further measures with a view to improving geographical representation and gender balance across the UNICEF workforce, and to report, within existing reporting, on steps taken in that regard;

7. **Further requests** UNICEF to implement all outstanding recommendations from the 2021 report of the internal Task Team on Anti-Racism and Discrimination, and to report on implementation in the next annual update to the Executive Board;

8. **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 and diversity;

9. **Invites** UNICEF to provide the Office of the Ombudsman with all necessary resources to adequately perform its mandate, as per its cost-sharing agreement;

10. **Takes note** of the management responses by UNICEF to the recommendations in the Joint Inspection Unit note titled 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);

11. **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;

12. **Takes note of** the efforts by UNICEF to implement the entity-specific recommendations 2, 3, 5 and 6 outlined in the Joint Inspection Unit note, and encourages the management of UNICEF to continue implementing these recommendations;

13. **Urges** the management of UNICEF, in collaboration with the management of all relevant entities and through the United Nations System Chief Executives Board for Coordination, to further efforts to implement the system-wide recommendations 1 and 4;

14. **Requests** the management of UNICEF to develop timelines for the implementation of the entity-specific recommendations from the note, to be presented at the first regular session of 2025 as an agenda item for information;

15. **Also requests** the management of UNICEF to present an update on its efforts to implement all of the recommendations from the note at the annual session of 2025;

16. **Invites** the Bureau, in coordination with the Bureaux of the United Nations Development Programme, the United Nations Population Fund, the United Nations Office for Project Services, the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) and the World Food Programme, to consider the work of the agencies on addressing racism and racial discrimination as a topic for the joint meeting of the Boards;

17. **Decides** to add an agenda item on addressing racism and racial discrimination for decision at the annual session of 2025.

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**2024/11**

**Update on implementation efforts on the repositioning of the United Nations development system**

*The Executive Board*

1. **Welcomes** the update provided by UNICEF on implementation efforts on the repositioning of the United Nations development system;

2. **Notes with appreciation** the participation of UNICEF country representatives in the annual survey on the implementation of the development system reform, which has informed the update;

3. **Takes note with appreciation** of the annex prepared by UNICEF on the United Nations development system reform checklist, which is included in the update;

4. **Calls upon** UNICEF to continue to align its country programme documents and respective resource allocations with the United Nations Sustainable Development Cooperation Frameworks, and with national priorities and needs, and to strengthen monitoring and reporting on how its entity-specific activities contribute to collective United Nations country team results;
5. Requests UNICEF to adhere to all elements of the Management and Accountability Framework, and encourages the constructive engagement of UNICEF in the upcoming review of the Framework;

6. Also requests UNICEF to take further steps to ensure effective information-sharing with resident coordinators within the respective country teams.

Annual session
14 June 2024

2024/12
Evaluation reports and management responses

The Executive Board

1. Takes note with appreciation of the annual report for 2023 on the evaluation function in UNICEF (E/ICEF/2024/20) and its management response (E/ICEF/2024/21);

2. Takes note of the evaluation of UNICEF approaches to advocacy, its summary (E/ICEF/2024/22) and its management response (E/ICEF/2024/23);

3. Also takes note of the evaluation of UNICEF investments towards institutional strengthening for social and behaviour change, its summary (E/ICEF/2024/24) and its management response (E/ICEF/2024/25);

4. Takes note with concern of the ongoing decrease in overall evaluation expenditure in 2023, which further jeopardizes progress towards the 1 per cent funding target, and calls upon UNICEF to ensure the adequate and predictable funding of the evaluation function;

5. Also takes note with concern that in 2023 the extent to which gender equality and the empowerment of women have been meaningfully integrated into the scope of evaluations has not improved, and urges UNICEF to increase efforts in the integration of these aspects in its evaluations;

6. Encourages UNICEF to use evidence “gap maps” to inform its decisions on the efficient use of evaluation resources;

7. Also encourages UNICEF to continue to conduct impact evaluations to inform programmatic decisions, and supports its analysis of the cost-effectiveness of different intervention strategies;

8. Further encourages the evaluation function to continue to explore innovative, creative and participatory approaches to more meaningfully engage young people as sources of knowledge;

9. Recalls its decision 2023/3, which requested UNICEF to further elaborate the action plan, including concrete actions, to enable maximum achievement of the recommendations in the Evaluability assessment and formative evaluation of the UNICEF positioning to achieve the UNICEF Strategic Plan, 2022–2025 (E/ICEF/2023/3), and to present to the Executive Board at the annual session of 2024 an update on progress achieved as part of the midterm review of the Strategic Plan, 2022–2025;

10. Acknowledges that information on the implementation of the recommendations is contained in the Report on the implementation of the Integrated Results and Resources Framework of the UNICEF Strategic Plan, 2022–2025 (UNICEF/2024/EB/5);
11. Requests UNICEF to provide a further update on the implementation of these recommendations at the second regular session of 2024, following the format of the initial action plan that was presented at the first regular session of 2023.

Annual session
14 June 2024

2024/13

The Executive Board

1. Takes note of the report of the Ethics Office of UNICEF for 2023 (E/ICEF/2024/18) and its management response (E/ICEF/2024/19);

2. Recognizes UNICEF management for responding positively to ad hoc resource requests, and encourages UNICEF management to ensure the adequate and sustainable funding of the Ethics Office;

3. Encourages the Ethics Office to provide an outlook on long-term resource needs in the integrated budget of the next Strategic Plan to meet the ongoing increase in workload in a sustainable manner.

Annual session
14 June 2024

2024/14
UNICEF Office of Internal Audit and Investigations 2023 annual report to the Executive Board, and management response

The Executive Board

1. Takes note of the UNICEF Office of Internal Audit and Investigations 2023 annual report to the Executive Board (E/ICEF/2024/AB/L.3), its addendum (E/ICEF/2024/AB/L.3/Add.1) and its management response (E/ICEF/2024/AB/L.4), as well as the UNICEF Audit Advisory Committee 2023 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. Also takes note of the ongoing increase in the overall workload of the UNICEF Office of Internal Audit and Investigations;

3. Recognizes UNICEF management for responding positively to ad hoc resource requests, and encourages UNICEF management to continue to do so;

4. Encourages the UNICEF Office of Internal Audit and Investigations to provide a strategic outlook for long-term resource needs in the integrated budget of the next Strategic Plan to meet the ongoing increase in workload in a sustainable manner;

5. Invites UNICEF to organize an informal briefing of the Executive Board with the UNICEF Audit Advisory Committee ahead of the annual session of 2025.

Annual session
14 June 2024
2024/15
Assessment of how the Executive Board executes its governance and oversight functions

The Executive Board

1. Recalls its decision 2022/21, which requested the Bureau of UNICEF, 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 UNICEF, 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;


3. Recalls its decisions 2022/21, paragraph 10, and 2023/13, paragraph 11, in which the Executive Board expressed the need to further consider relevant recommendations made on governance and oversight, addressed to the Executive Board;

4. 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 report;

5. Also stresses that improvements to the way the Executive Board executes its governance and oversight functions should contribute to the achievement of the 2030 Agenda and the Sustainable Development Goals by enabling UNICEF to deliver effectively and efficiently on its mandate and by ensuring that it is responsive to the needs and priorities of programme countries;

6. Commits, therefore, to a two-track process that constitutes (a) an information-gathering exercise and (b) the establishment of a working group;

7. Confirms that consultations and information notes on the JIU report do not prejudge any decision of the Executive Board on how to address the report and its recommendations;

8. Decides to include an item for decision on the progress of the consideration of the JIU report on the agenda of every formal session, until decided otherwise;

9. 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 of 2024;

With regard to additional information required:

10. Requests the management of UNICEF to provide, in an information note, its initial views on the JIU report;

11. Also requests the Directors of the independent offices of UNICEF to provide, in an information note, their initial views on the JIU report;
12. Further requests the Bureau to organize, in coordination with the Bureaux of the United Nations Development Programme (UNDP), the United Nations Population Fund (UNFPA), the United Nations Office for Project Services (UNOPS) and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), a joint informal consultation of the Executive Board with the JIU on the review by the first regular session of 2025, while taking into consideration other United Nations processes, to ensure inclusive and meaningful participation, particularly of programme countries;

13. 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:

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

15. Requests the Bureau of UNICEF, in collaboration with the Bureaux of UNDP, UNFPA and UNOPS and potentially UN-Women, 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 of 2025;

16. Decides that the Bureau, in consultation with the regional groups and in collaboration with the Bureaux of the participating Boards, will facilitate the nomination of Executive Boards’ members or observers to participate in the working group, up to an aggregate total of 15, with equal representation from the five regional groups, to be confirmed by the participating Boards through a silence procedure, ahead of the first regular session of 2025;

17. Requests that the secretariat provide information and support services, when and as requested by the JIU working group, to further its work;

18. Also requests the working group to provide regular updates to the participating Boards, as necessary, starting after the first regular session of 2025.

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2024/16
UNICEF evolved enterprise risk management framework

The Executive Board

1. Welcomes the vision and implementation strategy of UNICEF for an evolved enterprise risk management framework;

2. Recalls its decision 2024/3, paragraph 5, and requests an annual report on the risk profile of UNICEF, including top risks, risk appetite, and management and mitigation of critical risks for the upcoming year, for decision, starting at the annual session of 2025.

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2024/17

The Executive Board


2. Approves the revised integrated resource plan as the financial framework for the UNICEF Strategic Plan, 2022–2025;

3. Notes and approves the proposal made by UNICEF for the following budgets:

   (a) For the Global and Regional Programme, an increase in the approved budget from regular resources from $235.0 million to $265.0 million, subject to the availability of resources;

   (b) An appropriation for the institutional budget for the period 2022–2025 of $2.76 billion to cover the costs of development effectiveness, United Nations development coordination, management, independent oversight and assurance activities, and, within special purpose activities, capital investments, noting that the revised projected funding for the appropriation is $878.0 million from regular resources and $1.80 billion from cost recovery from other resources;

   (c) In addition to the appropriation of $2.68 billion, the projected funding for the institutional budget of $85.7 million from other resources for development effectiveness, United Nations development coordination, management and independent oversight and assurance activities, subject to the receipt of contributions to other resources;

4. Notes, within special purpose activities, the projected utilization of resources for private sector fundraising, for which budgets will be submitted for consideration and approval on an annual basis by the Executive Board at its first regular session;

5. Requests the Executive Director to continue to:

   (a) Provide actual financial information, following the format of the integrated resource plan, and assess performance against the integrated budget in her annual report to the Executive Board;

   (b) Submit to the Executive Board for approval annually at its second regular session an updated integrated resource plan, including resources for evaluation, following review of the financial projections on which the plan is based;

6. Notes the information provided on the projected amounts of the revised cost-recovery methodology.

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2024/18
Private Fundraising and Partnerships: financial report for the year ended 31 December 2023

The Executive Board

1. Takes note of the Private Fundraising and Partnerships: financial report for the year ended 31 December 2023 (E/ICEF/2024/AB/L.7);

2. Also takes note that the revenue figures presented in this report are subject to external audit and that the non-financial results are indicative;

3. Welcomes the work that the UNICEF Private Fundraising and Partnerships Division has carried out together with the National Committees for UNICEF and UNICEF country offices;

4. Encourages UNICEF to continue to strengthen, including in cooperation with other United Nations entities, its efforts to generate income and influence at scale from the private sector to contribute to the delivery of results established in the UNICEF Strategic Plan, 2022–2025.

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