

Office of the Secretary of the Executive Board

DECISION MONITORING TABLE 2017

The following matrix keeps track of the implementation of specific and time-bound requests contained in Executive Board decisions. The matrix is revised on a regular basis to keep the information relevant and up-to-date.

The full text of each decision is available by clicking on the decision number. For more details on other aspects of these decisions or for the full compendium of Executive Board decisions, please visit: https://www.unicef.org/about/execboard/index_45695.html.

The status of a decision is indicated as follows: (1) GREEN signifies that an action has been “completed”; and (2) YELLOW signifies that an action is “ongoing” or “partially completed” (action in progress, with a due date, if relevant).

<i>Decision</i>	<i>Responsible Division(s)</i>	<i>Request</i>	<i>UNICEF action</i>	<i>Status/ Deadline</i>
First regular session, 7–8 February 2017				
2017/3 Updated road map to and outline of the UNICEF Strategic Plan, 2018–2021	Data, Research and Policy (DRP)	Para 3: <i>Also requests</i> UNICEF, in line with General Assembly resolution 71/243 of 21 December 2016 on the quadrennial comprehensive policy review of operational activities for development of the United Nations system, to elaborate in its strategic plan on how it plans to engage in coherent and integrated support, as called for in the 2030 Agenda for Sustainable Development, and in this regard, further requests UNICEF to work collaboratively with UNFPA, UNDP and UN Women on the development of a specific chapter in its strategic plan outlining a common approach in supporting Member States towards the implementation of the 2030 Agenda, in accordance with each entity’s mandate;	The UNICEF Strategic Plan, 2018–2021 was endorsed by the Executive Board in September 2017 at the second regular session and, at that time, it included a common chapter and related common annex. The common chapter, developed collaboratively with UNDP, UNFPA and UN-Women, outlined how the organizations will work more collaboratively over the coming four years. The same text was included and endorsed in the strategic plans of the four funds and programmes and by their respective Executive Boards.	Completed (second regular session 2017)
		Para 4: <i>Encourages</i> UNICEF to collaborate with UNFPA, UNDP and UN Women to	During the last strategic planning cycle, UNICEF worked to harmonize its approach to	Completed

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		continue to harmonize their approaches to results reporting on their strategic plans, which, inter alia, will help to capture their contributions to collective outcomes;	results reporting with the other funds and programmes, including in the final report on the Strategic Plan, 2014–2017. Discussions on further harmonizing reporting will continue throughout 2018 as funds and programmes collectively decide how to best report on the common chapter and annex.	
2017/4 UNICEF financial report and audited financial statements for the year ended 31 December 2015 and report of the Board of Auditors	Division of Financial and Administrative Management (DFAM)	Para 3: <i>Encourages</i> UNICEF to prioritize the implementation of the eight main audit recommendations identified by the Board of Auditors for the year ended 31 December 2015;	<p>Six of the main audit recommendations have been implemented; four were confirmed and closed by the Board of Auditors during the 2016 audit; and two are subject to confirmation by the Board of Auditors during the 2017 audit.</p> <p>The two remaining recommendations have been implemented and are awaiting review of implementation activities by the Board of Auditors during the 2018 audit (in April 2019). The Board of Auditors will further review implementation activities on the two recommendations during the 2018 audit, once the related information technology tools have been implemented.</p> <p>A status update of the implementation of the recommendations has been included in the management response to the report of the Board of Auditors at the first regular session of 2019.</p>	Completed (first regular session 2019)
		Para 4: <i>Also encourages</i> UNICEF to continue to strengthen risk management and the implementation of the Harmonized Approach to Cash Transfers, and to improve the timeliness of monitoring and evaluation, as identified by the Board of Auditors;	Robust reporting mechanisms have been put in place for country offices, regional offices and headquarters to monitor the level of implementation of the harmonized approach to cash transfers and identify areas of weaknesses. Risk-mitigating measures are also in place to address the inability of individual country offices to meet standard performance indicators.	Completed

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		Para 5: <i>Further encourages</i> UNICEF to fully address the 14 outstanding recommendations from the 2014 report of the Board of Auditors.	Thirteen recommendations have been implemented. The one remaining has been implemented and is awaiting review of implementation activities by the Board of Auditors during the 2018 audit (in April 2019). A status update on the implementation of recommendations has been included in the management response to the report of the Board of Auditors at the first regular session of 2019.	Completed (first regular session 2019)
Annual session, 13–15 June 2017				
2017/7 Annual report for 2016 of the Executive Director of UNICEF	DFAM/ DRP/ Office of the Executive Director	Para 4: <i>Recalls</i> decision 2013/5 in which the Executive Board requested UNICEF to recommend adjustments to the approved cost-recovery rates, as required, to be presented at the annual session 2016 of the Executive Board, notes that this process has been delayed and requests UNICEF, together with [UNDP, UNFPA and UN-Women], to continue the consultations with Member States with regard to the cost-recovery policy and to present evidence-based proposals for harmonized cost-recovery policies of UNDP, UNFPA, UN-Women and UNICEF, with adjustments if required, for consideration by the respective Executive Boards no later than their annual sessions in 2018;	The requested information was included in the joint report on cost recovery presented at the second regular session of 2018.	Completed (second regular session 2018)
		Para 5: <i>Emphasizes</i> the need for UNICEF to continue to improve transparency in the use of resources to achieve programme results and to enhance organizational effectiveness and efficiency, and requests UNICEF to present in its future financial planning and reports a higher level of detail on the way that regular (core) resources are attributed and used, inter alia, with regard to financial breakdowns across budget areas, including staff costs;	The requested information was included in the document titled “UNICEF Strategic Plan: updated financial estimates, 2018–2021”, presented at the second regular session of 2018.	Completed (second regular session 2018)

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2017/8 UNICEF Strategic Plan, 2018–2021, draft for review	DRP	Para 2: <i>Requests</i> UNICEF to work closely with [UNDP, UNFPA and UN-Women] in line with the QCPR on identifying common measurable indicators for shared areas of collaborative advantage, which are spelled out in the Strategic Plan, including its common chapter;	Common indicators across the various strategic plans were identified during their formulation, based on areas of collective action, the priorities in the common chapter/annex and the QCPR. These indicators are found not just in the common annex that is linked to the common chapter of the respective strategic plans, but also in the main results framework of the Strategic Plan itself.	Completed
2017/9 Evaluation reports, and management perspective and response	Evaluation Office	Para 2: <i>Encourages</i> UNICEF to continue its ongoing internal capacity-building activities addressing gaps in the evaluation coverage of humanitarian assistance and to take further steps to address shortcomings related to evaluation coverage of cross-cutting priorities, including gender equality, and also to strengthen impact-level evaluations;	<p>The plan for global evaluations, 2018–2021 includes evaluations of all programmes in Level 3 (L3) emergency countries. Four L3 emergency responses were planned for 2018: the cholera response in Yemen; the Bangladesh Rohingya crisis response; and responses in South Sudan and the Kasai region of the Democratic Republic of the Congo.</p> <p>In addition, the revised evaluation policy includes details on evaluation coverage of responses in L1 and L2 countries.</p> <p>The plan for global evaluations includes a gender-specific evaluation in each of the five Goal Areas as well as an evaluation of the UNICEF Gender Action Plan. It also includes evaluation of cross-sectoral “how” strategies.</p> <p>In addition, the plan for global evaluations foresees country programme evaluations which, inter alia, will provide recommendations on intersectoral and cross-cutting work in achieving results for children through UNICEF country programmes.</p>	Completed (first regular and annual session 2018)

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		Para 3: <i>Welcomes</i> the focus of UNICEF on meeting the target to spend 1 per cent of resources allocated to evaluation, but is concerned that this goal was not met in 2015 or 2016, and therefore requests UNICEF to present plans towards meeting it;	The revised evaluation policy includes details on a pooled funding mechanism to finance strategic evaluations and meet the 1 per cent expenditure target.	Completed (annual session 2018)
		Para 4: <i>Requests</i> that updates on these issues be provided at the annual session of the UNICEF Executive Board in 2018;	The Evaluation Office provided updates when presenting the plan for global evaluations to the Board at the 2018 first regular session and the revised evaluation policy at the 2018 annual session. An update was also provided through the annual report on the evaluation function, presented at the 2018 annual session.	Completed (first regular and annual session 2018)
		Para 5: <i>Takes note</i> of the United Nations Children’s Fund (UNICEF): Review of development effectiveness, 2012-2015, looks forward to the implementation of the actions described in the management response and requests an update on the implementation of the recommendations of the review at the annual session of the UNICEF Executive Board in 2018;	The Evaluation Office is closely monitoring the implementation of management responses through its management response tracking system. An update was also provided in the annual report on the evaluation function, presented at the 2018 annual session.	Completed (annual session 2018)
		Para 6: <i>Requests</i> UNICEF to further advance collaboration and joint evaluation work with other United Nations entities, especially United Nations funds and programmes.	The plan for global evaluations, 2018–2021 includes several joint evaluations. In addition, the revised evaluation policy includes details on joint evaluation work in support of the Sustainable Development Goals and the 2030 Agenda for Sustainable Development.	Completed (first regular and annual session 2018)
2017/10 Internal Audit and Investigations	Office of Internal Audit and Investigations (OIAI)/DFAM	Para 1: <i>Takes note</i> of the UNICEF Office of Internal Audit and Investigations 2016 annual report to the Executive Board (E/ICEF/2017/AB/L.2) and, in particular, the overall opinion on the adequacy of the organization’s framework of governance, risk management and control, and asks the Office to provide further supporting analysis for such opinions in future annual reports;	The 2017 OIAI annual report contains further analysis supporting the annual opinion for the year.	Completed (annual session 2018)

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		Para 3: <i>Looks forward</i> to the implementation of the actions described in the management response and requests an update on the implementation of the recommendations at the annual session of the UNICEF Executive Board in 2018;	UNICEF provided an update at the 2018 annual session on the implementation of actions set out in the 2016 OIAI annual report.	Completed (annual session 2018)
		Para 4: <i>Takes note</i> of the recommendations made to management by the Audit Advisory Committee, urges the Executive Director to ensure that UNICEF managers have a clear understanding of the Committee's role and appreciates management's commitment to consider all recommendations made by the Committee;	As part of the Audit Advisory Committee's (AAC) work in 2017, both management and the AAC took concrete steps to ensure that UNICEF managers understood the role of the AAC. This outreach included the field visit by the AAC to Budapest, Copenhagen and Geneva in September 2017, as well its visits to country offices and National Committees for UNICEF in their respective home countries. Further field trips by the AAC are planned, and the Committee is also interacting with a wider range of managers across the world through videoconferencing.	Completed
		Para 5: <i>Expresses</i> concern about areas of risk consistently identified in the audit reports, namely, results-based management, governance and accountability and supply and logistics, and urges management to prioritize the implementation of actions that address these recurring identified risks;	UNICEF is focused on addressing these risk areas and reported back to the Executive Board on the implementation of remedial actions. OIAI has also focused its work more tightly on key risk areas during 2017 and reported on this in its annual report.	Completed (annual session 2018)
		Para 7: <i>Also welcomes</i> the intention of UNICEF to finalize and implement an enhanced anti-fraud strategy as part of its response to the recommendations of the report of the Joint Inspection Unit of the United Nations system on fraud prevention, detection and response, and requests that UNICEF report to the Executive Board on its implementation;	See decision 2018/3, para 6.	Completed (first regular session 2019)
		Para 10: <i>Requests</i> management to provide regular updates on the recovery of assets, including recovery trends, to the Executive Board at its annual session;	The management response to the 2017 OIAI annual report included an update on recoveries and recovery trends.	Completed (annual session 2018)

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		Para 11: <i>Also requests</i> UNICEF to take firm action to reduce the number of internal audits with non-satisfactory ratings;	UNICEF is continuing to work to improve governance, risk management and control across the organization, including strengthening the organization's second line of defense, while recognizing that the spread of audit ratings will vary from year to year, depending on the precise portfolio of work being audited (for example, where greater numbers of inherently high-risk audits are being undertaken). An update was provided in the management response to the 2017 OIAI annual report.	Completed (annual session 2018)
		Para 13: <i>Requests</i> UNICEF to provide information on investigations performed by the Office of Internal Audit and Investigations as well as information on actions taken as a result of such investigations, in the annual report of the Office, in line with relevant and existing disclosure policies and guidelines of UNICEF;	The 2017 OIAI annual report included further information on investigations, as requested by the Executive Board.	Completed (annual session 2018)
		Para 14: <i>Also requests</i> UNICEF to continue to allocate sufficient resources for the Office of Internal Audit and Investigations to ensure a satisfactory number of internal audits and investigations each year and requests that a separate budget item for the Office be included in future budgets.	The OIAI budget was increased in the 2018–2021 Office Management Plan. Recruitment is ongoing for new positions, and there is a significant investment in technology in 2018. Further details were provided in the OIAI 2017 annual report.	Completed (annual session 2018)
			UNICEF has a separate budget item for the OIAI in the integrated budget. This was better articulated in document E/ICEF/2018/AB/L.4: UNICEF Strategic Plan: updated financial estimates, 2018–2021.	Completed (second regular session 2018)

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Second regular session, 12–15 September 2017				
2017/13 UNICEF Strategic Plan, 2018–2021	DRP	Para 2: [...] requests UNICEF, if changes are made to the common chapter, to align it with UNDP, UNFPA and UN-Women after endorsement by their respective Executive Boards and to resubmit it for endorsement by the UNICEF Executive Board; and encourages UNICEF to provide details on the implementation of the common chapter in its annual reporting and, when applicable and as appropriate, at the joint meeting of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF, UN-Women and the World Food Programme.	There were no changes to the common chapter or annex arising from the Board decisions of the other funds and programmes, so no revision to the UNICEF Strategic Plan has been necessary.	Completed (annual session 2019)
			UNICEF, in collaboration with UNDP, UNFPA and UN-Women, submitted to the attention of the Executive Board, at its 2019 annual session, a collective update on the implementation of the common chapter in the joint annex titled “Working together to support implementation of the 2030 Agenda for Sustainable Development: Joint annex on implementation of the common chapter of the Strategic Plans 2018–2021 of UNDP, UNFPA, UNICEF and UN-Women”	Completed (joint meeting of the Boards, 1 June 2018)
			An update on progress in relation to the common chapter was presented to the joint meeting of the Boards in June 2018, including through the background paper titled “Joint efforts to strengthen coherence, collaboration and efficiency in the field – effective ways to deliver results together to successfully address programme country priorities in the implementation of the 2030 Agenda”.	Completed
			Discussions are also under way with the other funds and programmes regarding a harmonized approach to regular reporting on the common chapter and its implementation.	Completed
			In the interim, a joint UNDP, UNFPA, UNICEF and UN-Women Executive Board briefing was held on 22 August 2018 to update Member States on the implementation of the common chapter.	Completed

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2017/14 UNICEF integrated budget, 2018–2021	DFAM/ DRP	Para 9: <i>Requests</i> the Executive Director to:		
		(a) Provide actual financial information in the format of the integrated resource plan and assess performance against the integrated budget in his annual report to the Executive Board;	The annual report of the Executive Director of UNICEF will cover the first year of implementation of the Strategic Plan, 2018–2021 and will be presented at the 2019 annual session of the Executive Board. This is also when expenditure data and “actual financial information” with respect to the Strategic Plan will first be presented, based on performance in 2018 (i.e., the first year of the Strategic Plan and integrated budget).	Completed (annual session 2019)
		(b) Recall Executive Board decision 2016/8 and ensure continued focus on improving transparency in the use of resources to achieve programme results and enhance organizational effectiveness and efficiency;	Guidance on the preparation of multi-year/rolling workplans for country offices has been strengthened to include the development of assumptions for budget preparation. Additionally, a results-based management training module has been developed and successfully rolled out.	Completed
		(c) Provide regular updates on the impact and efficiency of spending, including against the Goal Areas and cross-cutting themes of the Strategic Plan, 2018–2021;	The annual report of the Executive Director of UNICEF will cover the first year of implementation of the Strategic Plan, 2018–2021 and will be presented at the 2019 annual session of the Executive Board. This is also when expenditure data with respect to the Strategic Plan will first be presented, based on performance in 2018 (i.e., the first year of the Strategic Plan and integrated budget).	Completed
		(d) Continue to ensure sufficient resources for effective evaluation and audit functions, recalling Executive Board decisions 2017/9 and 2017/10, respectively; and to include in its first revision of the integrated budget a separate budget item for the Office of Internal Audit and Investigations, as decided by the Board in its decision 2017/10, paragraph 14;	UNICEF has a separate budget item for the OIAI in the integrated budget. This was better articulated in the updated annual financial estimates in 2018.	Completed (second regular session 2018)
(e) Submit to the Executive Board, for annual approval, an updated integrated resource plan at its second regular session, following review	An updated integrated resource plan was submitted alongside the annual updated financial estimates at the 2018 second regular session.	Completed (second regular session 2018)		

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		of the financial projections upon which it is based;		
		(f) Submit to the Executive Board information on the actual implementation and results of the revised cost-recovery methodology, together with any related recommendations, at its annual session in 2018;	An inter-agency report on the cost-recovery methodology, together with related recommendations, was presented at the 2018 second regular session.	Completed (second regular session 2018)
		Para 11: <i>Requests</i> UNICEF to improve future structured dialogues on financing and requests UNICEF to present a proposal to the Executive Board no later than the second regular session of 2018 on how it plans to use the structured dialogue on financing as a tool to improve the quality and transparency of funding and to better match resources to the outcomes of the Strategic Plan, 2018–2021.	See decision 2018/7, para.10.	Completed (second regular session 2018)
		Para 12: <i>Encourages</i> UNICEF, in collaboration with UNDP, UNFPA and UN-Women, to find effective and practicable ways to harmonize administrative and financial systems in order to facilitate joint programming and implementation, and to present information on progress made in this regard to the Executive Board.	UNICEF continues to engage with other United Nations funds and programmes on practical ways to further collaborate to facilitate joint programming and implementation.	Completed
2017/16 Private Fundraising and Partnerships: financial report for the year ended 31 December 2016	Private Fundraising and Partnerships	Para 3: <i>Takes note</i> of the preparation of the UNICEF Private Fundraising and Partnerships Plan 2018–2021, and requests that it be presented at the first regular session of 2018 and encourages UNICEF to implement lessons learned from the UNICEF Private Partnerships and Fundraising Plan 2014-2017;	The plan was presented at the first regular session of 2018.	Completed (first regular session 2018)