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Report of the Executive Board of the United Nations Children's Fund on the work of its annual session of 2026

(16–19 June 2026)*

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Contents

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/2026/9) for the session.

2. The Secretary of the Executive Board announced that 41 observer States, 1 intergovernmental 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 2026 and welcomed delegations. He thanked the members of the Bureau, the Executive Director and UNICEF staff across headquarters, regional and country offices for their dedication in preparing for the session and for their continued commitment to advancing the rights and well-being of children around the world.

4. The President said that the session came at an important moment, following the completion of the UNICEF Strategic Plan, 2022–2025 and at the beginning of implementation of the UNICEF Strategic Plan, 2026–2029. He noted that the transition between the two plans offered an opportunity to assess achievements and challenges and to renew the collective commitment to ensuring that every child survived, thrived, learned and was protected. The President noted that, during the session, the Board would consider the Annual report for 2025 of the Executive Director of UNICEF, review progress made under the previous Strategic Plan, and examine the updated Integrated Results and Resources Framework for the new Plan period, connecting vision to implementation and measurable results.

5. The President stated that the responsibility of the Board was to ensure that UNICEF remained focused, effective and accountable in delivering for children, especially those facing the greatest disadvantages. He noted that the session would address UNICEF humanitarian action, organizational effectiveness and oversight functions, including protection from sexual exploitation and abuse, organizational culture, ethics, evaluation, audit, investigations and risk management. He added that the Board would also receive updates on the repositioning of the United Nations development system and on the UN80 Initiative, which highlighted that the success of UNICEF was closely linked to effective multilateral cooperation.

6. The President encouraged all delegations to engage actively and constructively throughout the session. He said that, by working together in a spirit of partnership and mutual respect, the Board could help to ensure that UNICEF remained a strong and effective organization that was capable of meeting the needs of children in the years ahead.

7. The Executive Director thanked the President, the members of the Bureau and the Board for their continued partnership and support. She said that the Board was meeting at a consequential moment for children, who were facing a convergence of crises that threatened hard-won gains in survival, learning, protection and

[1] The final number of participants consisted of 43 observer States, 1 intergovernmental organization, 6 non-governmental organizations and 2 National Committees for UNICEF. The final number includes the credentials submitted during the session, after the announcement by the Secretary.

development, alongside new challenges presented by a rapidly evolving digital environment.

8. The Executive Director highlighted the fiscal burden of servicing unsustainable debt as a deeply concerning issue for the realization of children's rights. She noted that nearly 400 million children lived in countries where debt burdens were outpacing investments in health, education and nutrition, and that in 37 countries Governments spent more on servicing debt than on health. She emphasized that debt was not only a financial issue but a child rights issue, and said that UNICEF would continue to work with Governments, international financial institutions, development banks and partners to keep children at the centre of conversations on debt restructuring, fiscal policy and development financing.

9. The Executive Director said that, despite those challenges, progress for children remained possible. She noted that over the previous Strategic Plan, UNICEF had invested nearly $32 billion in programme delivery, and that in 2025 UNICEF and its partners had supported nearly 39 million births in health facilities, delivered 3.2 billion vaccine doses to 103 countries and reached 27.8 million out-of-school children with access to education. She said that those results reflected the enduring commitment of UNICEF to upholding the rights of children.

10. The Executive Director noted that, in 2025, UNICEF had responded to 414 emergencies across 101 countries, including in Gaza, the Sudan and the Democratic Republic of the Congo, while humanitarian needs continued to outpace available resources. She emphasized that flexible, predictable funding allowed UNICEF to act early and respond quickly, and recognized the contributions and advocacy of the National Committees for UNICEF. She highlighted that protecting children's rights also meant safeguarding them in the digital age, including from the potential risks posed by artificial intelligence.

11. The Executive Director said that UNICEF continued to strengthen effectiveness, efficiency and accountability and remained fully engaged in efforts to strengthen how the United Nations delivered, including across the UN80 agenda. She reaffirmed the commitment of UNICEF to strong governance and independent oversight, including evaluation, audit, ethics, investigations, risk management and safeguarding. In conclusion, she noted that UNICEF would mark its eightieth anniversary later in 2026 and would continue to adapt to meet the changing needs of children.

II. Deliberations of the Executive Board

A. Annual report for 2025 of the Executive Director of UNICEF

12. The President introduced the Annual report for 2025 of the Executive Director of UNICEF (E/ICEF/2026/10). The Director a.i., Office of Strategy and Evidence – Innocenti, presented the report, as well as the Update of the Integrated Results and Resources Framework of the UNICEF Strategic Plan, 2026–2029 (E/ICEF/2026/11).

UNICEF report on the recommendations of the Joint Inspection Unit

13. The Chair and Inspector of the Joint Inspection Unit delivered a statement on the UNICEF report on the recommendations of the Joint Inspection Unit (E/ICEF/2026/12), which summarized the response of UNICEF to recommendations addressed to the organization in reports and notes issued by the Joint Inspection Unit from January to December 2025. He said that UNICEF was among the participating organizations with the highest rate of implementation and noted that, for the reports issued between 2017 and 2024, UNICEF had recorded an acceptance rate of 77 per cent as at June 2026, with 96 per cent of those recommendations already implemented.

He noted that a new, publicly accessible recommendation-tracking system had been launched in 2026. He suggested that the Executive Board might wish to seek further clarification from management on the rationale for recommendations not accepted or considered not relevant.

14. The Deputy Director, Division of Financial and Administrative Management, presented the report on the recommendations of the Joint Inspection Unit. He said that the six system-wide reports issued by the Joint Inspection Unit in 2025 that were relevant to UNICEF had contained 27 recommendations directed at UNICEF, of which 16 had been accepted, with 11 implemented within the same year, while 5 remained in progress. He said that one recommendation, relating to the ombudsman function, had not been accepted, that two recommendations fell outside the sole remit of UNICEF as they required inter-agency consensus and that one recommendation was not relevant. In response to the Chair and Inspector of the Joint Inspection Unit's suggestion to the Executive Board for further clarification from management on the rationale for recommendations not accepted or considered not relevant, the Deputy Director highlighted that the UNICEF rationale for each recommendation was already set out in detail in annex I of the report. He noted that UNICEF was the second-largest contributor to the Joint Inspection Unit budget and that the number of long-outstanding recommendations had been reduced from 12 in 2021 to 2 at present.

15. The President thanked the Chair and Inspector of the Joint Inspection Unit and the Deputy Director, Division of Financial and Administrative Management, for their remarks and opened the floor for general statements.

16. Delegations commended UNICEF and its staff, including those serving in the most difficult and dangerous circumstances, for their dedication and results in advancing the rights and well-being of children, and welcomed the strong performance delivered in the final year of the UNICEF Strategic Plan, 2022–2025, across health, nutrition, education, child protection, and water, sanitation and hygiene. Several delegations warned that 2025 had been a catastrophic year for children, marked by record levels of grave violations in armed conflict, and that a contraction in official development assistance risked reversing the gains of recent decades.

17. Multiple delegations expressed concern at the continuing decline in core and flexible funding and stressed that predictable, flexible and multi-year resources were essential to enable UNICEF to respond rapidly to emergencies, sustain critical services and reach the most vulnerable children. Several delegations announced or reaffirmed their contributions to core resources and encouraged others to do likewise, and a number underscored the complementary role of National Committees for UNICEF and the private sector in mobilizing resources and advocating for children's rights. In response, the Executive Director emphasized that core and flexible funding represented trust in the work of UNICEF and allowed the organization to respond quickly where needs were greatest. She said that the private sector and the National Committees were a vital part of the funding model but could not replace government core contributions, and that a balanced mix of core, pooled and earmarked resources enabled UNICEF to function effectively.

18. Delegations expressed support for the UN80 Initiative and the Humanitarian Reset and welcomed the active and constructive engagement of UNICEF, including on the integrated supply chain and on data. Multiple delegations emphasized that reform should deliver tangible results for children at country level, respect national ownership and preserve the core mandate, governance and oversight functions of UNICEF, and that country programme documents should remain fully aligned with the United Nations Sustainable Development Cooperation Frameworks, supported by a strengthened resident coordinator system. The Executive Director said that UNICEF wanted reform not for its own sake but to make the system more effective for children.

She said that national ownership was indispensable and affirmed that country programme documents were carefully negotiated with Governments, were aligned with and complementary to the Cooperation Frameworks, and were a key instrument of accountability. She described the Integrated Supply Chain Initiative with the World Food Programme, which aimed to shape markets and coordinate transport, warehousing and customs.

19. Several delegations noted the scale and impact of the Future Focus Initiative, in particular its effects on staff well-being and institutional knowledge, and called for regular communication, periodic reporting to the Executive Board and a timely, independent evaluation. The Executive Director stressed that the Future Focus Initiative had been a painful process, with reductions mainly at headquarters and regional offices in order to protect country-level delivery. She said that an after-action review had been initiated to capture lessons learned and that an evaluation would follow, and offered to brief the Board further.

20. Multiple delegations underscored the importance of gender equality, the rights of adolescent girls, and disability inclusion, and called on UNICEF to safeguard the centrality of protection and to sustain dedicated capacity to prevent and respond to sexual exploitation and abuse. The Executive Director said that investing in girls delivered extraordinary returns for girls, communities and countries, and remained a firm commitment. She added that children with disabilities were among the most vulnerable and must not be left behind, and that maternal nutrition and the prevention of harmful practices, including child marriage and female genital mutilation, were priorities. The Executive Director reiterated that protection from sexual exploitation and abuse was a non-negotiable responsibility that UNICEF was working to safeguard despite financial challenges.

21. Delegations highlighted the humanitarian-development nexus, the protection of children online amid the spread of new technologies and artificial intelligence, and the safety of humanitarian personnel, and several described their national partnerships with UNICEF and welcomed forthcoming country programme documents. The Executive Director said that the dual mandate of UNICEF gave it a unique responsibility to lay the foundations for resilience and long-term development in humanitarian settings, and that the organization saw both the potential and the dangers of the digital environment for children and co-led the United Nations system data work with the United Nations Department of Economic and Social Affairs. She paid tribute to humanitarian workers following a treacherous year, expressed deep concern at the record number of grave violations against children, and stressed that humanitarian action could not be a substitute for the political resolution of conflict. The Executive Director also emphasized that education required new approaches, including the responsible use of artificial intelligence to support teachers.

22. The representative of the United States of America took the floor to exercise the right of reply in response to the statement made by the representative of Cuba. The delegation of Cuba took the floor for a second time on the same matter.

23. The Executive Board adopted decision 2026/10 under agenda item 19 (see annex).

B. Annual report on UNICEF humanitarian action

24. The Deputy Executive Director, Humanitarian Action and Supply Operations, introduced the Annual report on UNICEF humanitarian action (E/ICEF/2026/13). The Director, Office of Emergency Programmes, presented the report.

25. Delegations commended UNICEF, its staff and partners for their unwavering commitment to children in the most challenging settings, and paid tribute to

colleagues who continued to serve as the backbone of the humanitarian system, often at great personal risk.

26. Delegations expressed deep concern at the continued erosion of international humanitarian law, restrictions on humanitarian access and the record number of attacks on humanitarian workers, and called for full respect and accountability for all parties to conflict. A group of delegations asked what approaches UNICEF could employ where access was systematically constrained. In response, the Director, Office of Emergency Programmes, said that UNICEF, with other United Nations agencies, would continue to use humanitarian diplomacy and advocacy to speak out consistently against violations. In addition, to illustrate joint efforts for humanitarian diplomacy and also leveraging the joint work on integrated supply chain, the Director cited recent negotiations undertaken jointly with the World Food Programme on humanitarian cargo during the response in the Middle East and to the Ebola emergency.

27. A delegation, representing a cross-regional group of almost 50 delegations, drew attention to the situation of children in Ukraine, commended UNICEF for its support to the rehabilitation and reintegration of children and recalled General Assembly resolution ES-11/9. The Deputy Executive Director said that UNICEF was committed to continue to support the reintegration of children and family-based solutions for every child in need.

28. Delegations highlighted the persistent funding gap and stressed that predictable, flexible funding, including through the Global Humanitarian Thematic Fund, remained essential to respond to underfunded crises. A group of delegations sought clarification on the decline in funding to local organizations and in cash-based assistance. The Deputy Executive Director, Humanitarian Action and Supply Operations, said that, with diminished resources, UNICEF had first secured global public goods such as the ready-to-use therapeutic food pipeline, which had contributed to a slight decrease of transfers to local organizations, and that reduced humanitarian cash assistance reflected specific country circumstances.

29. Multiple delegations emphasized the centrality of protection and urged that education in emergencies and child protection remain prioritized as life-saving interventions. The Director, Office of Emergency Programmes, affirmed that those were not optional, particularly where education was under attack, and would remain a priority.

30. Many delegations called for stronger localization, a closer humanitarian-development-peace nexus and expanded anticipatory action, and welcomed UNICEF leadership of the integrated supply chain initiative. The Deputy Executive Director said that UNICEF had exceeded the Grand Bargain targets and was also leveraging localization in support of national and local government systems. The Director added that UNICEF would deepen engagement with international financial institutions and roll out a new anticipatory action strategy.

31. The Executive Board adopted decision 2026/11 under agenda item 19 (see annex).

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

32. The Associate Director, Gender Equality, Global Programme Division, introduced the Annual report on the implementation of the UNICEF Gender Action Plan, 2022–2025 (E/ICEF/2026/20) following the screening of a video. A youth advocate and member of the UNICEF Global Girl Leaders Advisory Group addressed the Board and called on UNICEF and Member States to strengthen safe, inclusive and

meaningful mechanisms for the participation of girls and adolescents, particularly those in rural and ethnic communities and areas affected by armed conflict.

33. Delegations welcomed the progress reported and recognized the integration of gender equality across UNICEF programmes. They highlighted that girls who faced multiple and intersecting forms of discrimination, including due to poverty, ethnic origin, disability and displacement, remained the furthest behind, and stressed the importance of girls' education, protection from violence, and meaningful participation of girls and adolescents in decisions affecting their lives. Several delegations emphasized the value of engaging men and boys as allies in transforming discriminatory social norms. In response, the Associate Director said that financing and the leveraging of domestic resources had become a central focus of the new Gender Equality Action Plan, 2026–2029.

34. A group of delegations expressed concern that global progress on gender equality was slow and reversing in many places, against a backdrop of significant pushback, and welcomed the UNICEF focus on adolescent girls as an accelerator for change. The group asked how UNICEF was managing funding constraints, how it planned to reach the target of at least 15 per cent principal gender expenditure in the next cycle, and how it would ensure that all country offices met Gender Action Plan standards. The Associate Director said that UNICEF intended to issue an accelerator strategy in the coming weeks, ring-fencing funding and ensuring that programmes reached at least 10 per cent of the girl population, and that accountability rested chiefly on the leadership of country offices, supported by senior gender advisers in the centres of excellence and all-staff training.

35. One delegation expressed support for positive outcomes for girls and boys and the engagement of men and boys as allies, but said that specific terminology included in the report did not align with its national policy. The delegation also noted gaps in data and operational research. The Associate Director affirmed alignment on strengthening evidence and evidence generation research on what works for at-scale solutions for girls and women, and invited the delegation to take part in those efforts.

D. UNICEF programme cooperation

Extensions of ongoing country programmes

36. The Executive Board considered the Extensions of ongoing country programmes (E/ICEF/2026/P/L.10). The Board was asked to approve additional one-year extensions of the country programmes for Lebanon and South Sudan, each following a previous one-year extension.

37. One delegation made a statement on the extension of the country programme for South Sudan. The delegation urged the transitional government to prioritize transparent domestic investment in essential services and to guarantee safe, unimpeded humanitarian access, and called upon UNICEF and the authorities to work together to that end.

38. The one-year extensions of the country programmes for Lebanon and South Sudan were approved on a no-objection basis, in accordance with Executive Board decision 2009/11.

E. Update on protection from sexual exploitation and abuse

39. The Deputy Director, Programme Effectiveness, presented the Update on protection from sexual exploitation and abuse (E/ICEF/2026/15).

40. Delegations commended UNICEF for its continued efforts to strengthen safeguarding, accountability mechanisms and survivor-centred approaches, and reaffirmed their commitment to a policy of zero tolerance. A group of delegations emphasized that prevention and response constituted a non-optional core accountability commitment, even amid resourcing constraints, and expressed concern that financial pressures and staffing reductions were weakening protection systems and survivor support. The group stated that protection from sexual exploitation and abuse must remain a distinct priority within the Future Focus Initiative and not be diluted within broader safeguarding frameworks, expressing concern at the move towards a decentralized approach and reductions in dedicated roles. In response, the Deputy Director, Programme Effectiveness, affirmed that protection from sexual exploitation and abuse remained a core priority and said that prioritization meant deciding what was most impactful, not doing less.

41. Delegations highlighted the importance of safe, confidential and child-sensitive reporting systems, and of sustained partnership with national authorities and local actors to build capacity for prevention, reporting, investigation and response. The Deputy Director, Programme Effectiveness, said that strengthening community awareness and trusted reporting channels, government engagement, capacity-building and child-sensitive victim assistance remained central to UNICEF efforts.

42. A delegation observed that most allegations involved implementing partners, called for partner accountability to be reported as an outcome, and highlighted the welfare of locally employed and front-line investigation staff. The Deputy Director said that joint assessments with other agencies were the first line of capacity assessment, complemented by verification through programme monitoring and additional staff training.

43. A group of delegations asked how UNICEF would report on implementation of the recommendations of the Joint Inspection Unit review and the comprehensive assessment, and encouraged stronger inter-agency collaboration, including through the Misconduct Disclosure Scheme. The Deputy Director said that UNICEF had launched implementation of the Scheme, with a pilot planned for the final quarter of 2026, and that the delay reflected the need to ensure that the approach was legally sound and aligned with data protection requirements.

44. A delegation requested information on posts cut and remaining, and on the scope for pooling expertise through joint inter-agency posts. The Deputy Director said that staffing information would be provided in writing. Another delegation stated that it did not endorse the use of gender, gender-based violence or related terminology in the report.

45. The Executive Board adopted decision 2026/12 under agenda item 19 (see annex).

F. Update on organizational culture and diversity

46. The Principal Adviser, Division of People and Culture, presented the Update on organizational culture and diversity (E/ICEF/2026/16/Rev.1). The Ombudsman for the United Nations Funds and Programmes presented the 2025 annual report of his Office in conjunction with that agenda item.

47. Delegations commended UNICEF for sustaining a values-driven culture during significant change and welcomed initiatives such as the Organizational Culture Pathways and the Mental Health Stigma Reduction Framework, alongside progress on disability inclusion through the Reasonable Accommodation Fund and both digital and physical accessibility measures in UNICEF operations and programmes.

48. A group of delegations asked how the Future Focus Initiative was affecting staff and culture, which cultural and operational risks had been identified, and where the introduction of human-centred indicators stood. In response, the Principal Adviser said that a strengthened staff support strategy had provided career transition support, well-being and counselling, transparent communication and a Global Ringfence Recruitment Exercise, which prioritized internal staff on abolished posts within recruitment, with the Global Staff Association closely engaged. The Deputy Executive Director, Management, added that lessons from the earlier Headquarters Efficiencies Initiative had informed the approach, with biweekly meetings held with the Global Staff Association and employee resource groups.

49. Several delegations expressed concern at the deferral of the organization-wide staff survey and asked that periodic global staff surveys continue and that results be shared with the Board. The Principal Adviser said that the Pulse Check survey had been conducted in March 2026, with a 68 per cent participation rate, that office-wide results had been released, and that the Global Staff Survey was planned for 2027. The Deputy Executive Director, Management, said that the results indicated that communication and support measures had paid off, while areas for strengthening remained.

50. Delegations welcomed the mandatory multi-rater feedback mechanism and asked how openness of feedback and accountability for senior leaders who did not model values were ensured. The Principal Adviser said that the mechanism applied to over 5,000 staff with supervisory responsibilities and complemented strict reference checks and ethics clearances for movement of senior staff.

51. Delegations noted the decline in younger staff and the disproportionate effect of Future Focus Initiative-related restructuring on lower-level posts. The Principal Adviser said that UNICEF was expanding the internship, Junior Professional Officer and United Nations Volunteer pipelines, including from the global South.

52. One delegation said that it did not support prioritization of demographic targets or gender parity metrics, and it emphasized merit-based recruitment. Under agenda item 19, the delegation requested that a vote be taken on the draft decision on the update on organizational culture and diversity (E/ICEF/2026/L.13) and provided an explanation of vote. The vote on the draft decision resulted in 32 votes in favour, 1 vote against and 0 abstentions, as follows:

In favour: Antigua and Barbuda, Canada, China, Dominican Republic, El Salvador, Equatorial Guinea, Eritrea, Estonia, Eswatini, Georgia, Germany, Guatemala, Iceland, India, Japan, Kyrgyzstan, Lao People’s Democratic Republic, Lesotho, Liechtenstein, Mauritania, Netherlands (Kingdom of the), Norway, Oman, Republic of Korea, Senegal, Slovenia, Sweden, Switzerland, Türkiye, Ukraine, United Kingdom of Great Britain and Northern Ireland, United Republic of Tanzania.

Against: United States of America.

Abstaining: None.

53. Following the vote, a group of delegations expressed regret that consensus had not been possible and that a decision focused on organizational culture and diversity had been called to a vote. The group stated that a safe, respectful, ethical, diverse and inclusive working environment was central to the ability of UNICEF to deliver for children and a core enabler of programme delivery, risk management, staff performance and institutional trust. It emphasized the importance of monitoring staff trust, psychological safety and well-being during organizational change, including through the Future Focus Initiative and the wider UN80 process, and said that its

support for the decision should be understood as support for the staff, leadership and mandate of UNICEF.

54. The Executive Board adopted decision 2026/13 under agenda item 19 (see annex).

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

55. The Deputy Executive Director, Partnerships, introduced the Update on implementation efforts on the repositioning of the United Nations development system. The Global Director, Public Partnerships and Resource Mobilization Division, presented the update.

56. A group of delegations welcomed the efficiency gains, encouraged continued engagement in joint and pooled programmes, and emphasized that country programme documents should be tailored to national contexts, including for the least developed countries, small island developing States and countries affected by conflict.

57. A group of delegations stated that the Cooperation Framework should be the single system-wide strategy at the country level, that country programme documents should generally be derived from rather than loosely aligned with the frameworks, and that their approval should be sequenced after finalization of the frameworks. The group asked what more UNICEF could do to elevate the Cooperation Frameworks, what obstacles hindered the establishment of common back offices, and what change Member States could enact to reduce competition. In response, the Deputy Executive Director said that frameworks and country programme documents were complementary but distinct: the framework set collective strategic direction, while the country programme document translated priorities into government-endorsed, Board-approved results backed by resources and verified by the resident coordinator. The Global Director said that alignment was substantive rather than mechanical and that obstacles to common back offices included divergent standard operating procedures, uneven capacity and differing financial and information technology systems.

58. Multiple delegations emphasized that reform should not dilute mandates and that results should be measured by tangible improvements for children. In response, the Deputy Executive Director said that reform should be measured against better, faster and further-reaching results for children, not monetary savings alone, and that country configuration should be driven by evidence and national priorities rather than budgetary pressure.

59. Several delegations highlighted the importance of predictable, sustainable financing and of strengthening core and pooled funding. In response, the Deputy Executive Director said that a balanced mix of core, earmarked and pooled funding was needed, in line with the funding compact, and that reducing competition required Member States to convey a consistent message across the wider system.

60. The Executive Board adopted decision 2026/14 under agenda item 19 (see annex).

H. Update on the UN80 Initiative and implementation by UNICEF

61. The Deputy Executive Director, Partnerships, introduced the update on the UN80 Initiative and implementation by UNICEF, pursuant to decision 2026/1. The Global Director, Public Partnerships and Resource Mobilization Division, presented the update.

62. A group of delegations reiterated full support for the UN80 Initiative and for an accountable, transparent, efficient and fit-for-purpose United Nations, and underlined the central governance role of the Executive Boards in any proposed restructuring. The group asked how the Future Focus Initiative was differentiated from the UN80 reform agenda and requested an information note in advance of the next session. In response, the Deputy Executive Director, Partnerships, said that the Future Focus Initiative was the internal business transformation of UNICEF, which had preceded and was not mandated by UN80, whereas UN80 was a whole-of-system approach; the two were aligned but differed in governance and metrics of success.

63. Multiple delegations sought clarity on how efficiency gains under the integrated supply chain initiative would be measured, on coordination with other entities and on moving from pilot to scale. In response, the Deputy Executive Director, Humanitarian Action and Supply Operations, said that indicators were being finalized, including reduced delivery times and lower commodity and customs costs, and that the division of labour with the United Nations Population Fund on maternal, newborn and child health commodities had been clarified. He added that procurement and logistics arrangements would become assets available beyond the five pilot countries and beyond humanitarian settings, and that reform would promote local procurement and manufacturing.

64. Multiple delegations highlighted the strategic coordination role of resident coordinators within their mandate, cautioned against new bureaucratic layers and emphasized that country programme documents must remain aligned with Cooperation Frameworks. In response, the Deputy Executive Director, Partnerships, affirmed full commitment to the resident coordinator system while retaining direct access to ministries under the normative mandate of UNICEF, and noted that the country programme document remained the key accountability instrument. The Global Director said that, in the few cases where ideal sequencing was not possible owing to sudden crises, pragmatic flexibility was needed.

65. A delegation asked about the United Nations Regional Reset. In response, the Global Director said that the work package remained in progress and should help country teams to access specialized expertise not available locally, while avoiding duplication.

66. The Executive Board adopted decision 2026/15 under agenda item 19 (see annex).

I. Evaluation reports and management responses

Annual report for 2025 on the evaluation function in UNICEF, and management response

67. The Director of Evaluation presented the Annual report for 2025 on the evaluation function in UNICEF (E/ICEF/2026/17). The Director a.i., Office of Strategy and Evidence – Innocenti, presented the management response (E/ICEF/2026/18).

68. A group of delegations commended the evaluation function for maintaining high-quality work during a period of significant organizational change and resource pressures. The group was particularly encouraged by the study of influential evaluations, which showed how evaluation evidence had informed institutional reforms, programme design, national policies and the development of the Strategic Plan, 2026–2029. The group welcomed efforts to strengthen the system, including the first UNICEF evaluation handbook, more risk-based planning, and continued investment in national evaluation capacity development. The group noted that those

gains had been achieved under considerable resource pressure, and reiterated the importance of maintaining an independent and adequately resourced function.

69. The group of delegations noted uneven progress in integrating gender equality and disability inclusion across the portfolio and encouraged a more systemic approach supported by strengthened data, clearer methodological guidance, dedicated expertise and strengthened quality assurance. In response, the Director of Evaluation noted that the main gaps tended to arise during data collection and analysis rather than at the design stage. He explained that UNICEF was addressing those gaps through stronger quality control and assurance processes, including the socialization of the gender guidance contained in the new evaluation handbook. He added that future efforts would focus on ensuring that gender equality and disability inclusion were not only reflected in evaluation design, but were meaningfully carried through in sampling, data collection, analysis, findings, conclusions and recommendations.

70. The group of delegations requested an update on the planned evaluation of organizational transformation, including its scope, timeline and relationship with internal after-action review. In response, the Director of Evaluation clarified that the evaluation had emerged from the function's own strengthened, risk-based planning and consultation process rather than from an external request by the Audit Advisory Committee. The Director of Evaluation indicated that the evaluation would have a broader scope than the Future Focus Initiative, while examining the Initiative as a central element of wider organizational transformation at UNICEF. He noted that the independent evaluation would draw on broader, data-driven analysis and would run from the fourth quarter of 2026 to the second quarter of 2027 so that its findings could inform the midterm review of the Strategic Plan, 2026–2029.

71. The group of delegations expressed appreciation to the outgoing Director of Evaluation for his leadership in enhancing the function's maturity, strategic relevance and independence, and emphasized the importance of ensuring continuity of leadership and safeguarding the independence of the function during the leadership transition.

72. The Executive Board adopted decision 2026/16 under agenda item 19 (see annex).

Impact evaluation of the early childhood cash transfer of the Juntos programme on health services coverage and prevalence of stunting and anaemia in Peru, and UNICEF summary of the response of the Government of Peru to the evaluation

73. The Director of Evaluation presented the summary of the impact evaluation of the early childhood cash transfer of the Juntos programme in Peru (E/ICEF/2026/19). The Minister of Development and Social Inclusion of the Government of Peru and the UNICEF Representative in Peru presented the summary of the response of the Government of Peru to the evaluation (E/ICEF/2026/20).

74. The Director noted that it was the first impact evaluation to be presented to the Executive Board. He described impact evaluation as a vital strategic tool for achieving focus, impact and scale at a time of constrained resources, as it established not only whether an intervention worked but for whom, under what conditions and at what unit cost. He said that the country-led evaluation presented at the session, which had been requested by the Government of Peru and supported by UNICEF and partners, had examined whether a cash transfer that was conditional on bringing children to facilities for health and nutritional support incentivized positive health behaviours and, by extension, had led to changes in child health and nutrition indicators.

75. The Minister of Development and Social Inclusion of the Government of Peru emphasized that the impact evaluation results and recommendations had helped to consolidate the early childhood transfer, which had been incorporated into results-based budgeting in 2023, and that Peru would allocate $16.5 million in 2026 to ensure its continuity, an increase in allocations of nearly 15 per cent since 2023. She detailed plans to strengthen household support through digital tracking, monitoring and home visits, and outlined an urban pilot incorporating behavioural-economics tools and differentiated incentives.

76. The UNICEF Representative in Peru said that the evaluation had strengthened the role of UNICEF as a strategic partner for more efficient public spending for children and had generated new requests for technical assistance from government counterparts. He added that UNICEF would continue to support the Government to increase investment in children, strengthen national evaluation systems, and promote integrated programmes spanning nutrition, health and education.

77. A young advocate and former participant of the Juntos programme shared his and his family's experience of the programme through his early childhood and education, and called on Governments to sustain such programmes and to listen to remote communities to shape their policy.

J. Report of the Ethics Office of UNICEF for 2025, and management response

78. The Director, Ethics Office, presented the Report of the Ethics Office of UNICEF for 2025 (E/ICEF/2026/21). The Principal Adviser, Division of People and Culture, presented the management response (E/ICEF/2026/22).

79. Delegations welcomed the report and commended the Ethics Office for performing beyond its targets during a year of profound organizational change. A delegation noted the increase in engagement, outreach and training and the rising demand for support, and asked whether that reflected greater trust or a greater number of issues. In response, the Director attributed the increase to greater awareness of where to seek guidance, growing trust and reliance evidenced by repeat consultations and referrals, and a rise in matters specific to the Future Focus Initiative. He said that staff were increasingly opting for informal and early resolution, which helped to avoid formal mechanisms becoming overburdened.

80. Several delegations highlighted the importance of the full independence of the Ethics Office and of adequate, predictable and sustainable staffing and financing, and acknowledged that UNICEF had largely protected the Office's budget for the period 2026–2029. Delegations expressed appreciation for the Ethics and Culture Champions network as a decentralized mechanism for promoting ethics awareness. One delegation emphasized the importance of ensuring that staff felt safe to raise concerns, that protections against retaliation were consistently applied and trusted, and that ethical leadership was embedded across the organization. Another delegation welcomed the launch of global training for preventing and addressing sexual harassment.

81. Delegations requested further information on the status of the new ethics charter and on what gaps or improvements it sought to address. In response, the Director said that the Charter was in its final stages, aligned with the organization's updated regulatory framework, and that its development had been deliberately sequenced to await the Secretary-General's review of the bulletin governing ethics functions and emerging standards of practice among multilateral ethics offices. He clarified that the Charter reinforced the mandate and working arrangements of the Office but was not a precondition for its independent operation.

82. A delegation asked for more information on the role of the Ethics Office during the organizational change. The Director said that it had supported leaders and managers in navigating restructuring with fairness and empathy, had conducted deep listening with severely affected staff and staff groups, and had escalated issues requiring intervention to senior management.

83. The Executive Board adopted decision 2026/17 under agenda item 19 (see annex).

K. Internal audit and investigations

UNICEF Office of Internal Audit and Investigations 2025 annual report to the Executive Board, and management response

84. The Director, Office of Internal Audit and Investigations (OIAI), introduced the OIAI 2025 annual report to the Executive Board (E/ICEF/2026/AB/L.3). The Chair of the Audit Advisory Committee presented the 2025 annual report of the UNICEF Audit Advisory Committee. The Deputy Executive Director, Management, introduced the UNICEF management response and the Deputy Director, Division of Financial and Administrative Management, presented the response (E/ICEF/2026/AB/L.4).

85. A group of delegations welcomed the conclusion in the OIAI 2025 annual report that the UNICEF framework of governance, risk management and control remained adequate and effective. The group noted that the share of country office internal audit reports rated as requiring major improvement or unsatisfactory had risen to 40 per cent and asked how independent functions would remain effective amid funding constraints. The Deputy Director said that OIAI had been protected from more significant budget reductions.

86. The group of delegations raised recurring risks in cash transfers, programme monitoring, procurement and supply chains, and urged prioritization of the 22 internal audit agreed actions outstanding beyond 18 months. The Deputy Director said that those actions related largely to enterprise risk management, which management was in the process of implementing fully.

87. The group of delegations raised concerns about high residual fraud risk, low detection rates and weak fraud risk assessments. One delegation asked what action had been taken against partners identified in audits. The Deputy Director said that a global fraud risk assessment guide was being developed. The Deputy Executive Director said that some partnerships had been suspended pending completion of proceedings before the Implementing Partner Review Board.

88. A delegation asked why government partners were not required to undergo a protection from sexual exploitation and abuse assessment or bound by fraud-prevention provisions, limiting the ability of OIAI to act. The Deputy Director said that it was a reflection of the distinct relationship with government counterparts, with risks addressed through capacity-building and inter-agency mechanisms. The Director of OIAI added that it was a limitation that would require changes to the applicable legal framework.

89. Another delegation asked about the observations in the Audit Advisory Committee 2025 annual report relating to the planned evaluation of the Future Focus Initiative, the updating of overdue policies and culture assessments in country office audits. The Deputy Director said that an after-action review was under way and an evaluation planned for the following year. The Deputy Executive Director said that a two-year workplan had been initiated to prioritize updates to policies due for review. The Director of OIAI said that culture was already being considered in country office audits, with a deeper approach planned for 2027.

90. The Executive Board adopted decision 2026/18 under agenda item 19 (see annex).

UNICEF Audit Advisory Committee 2025 annual report to the Executive Board

91. The Chair of the Audit Advisory Committee presented the 2025 annual report of the Committee.

92. The Chair of the Audit Advisory Committee welcomed the unqualified opinions of the external and internal audit functions for 2024, the introduction of annual risk reporting to the Executive Board and the actions being taken to strengthen the UNICEF policy framework. He outlined the Committee's key advice: establishing a dedicated corporate governance function, timely succession planning, accelerated enterprise risk management maturity with actionable risk appetite statements, strengthened fraud risk detective controls, a combined assurance map to address coverage gaps, co-locating the leadership of all internal oversight offices in New York Headquarters, increasing internal audit coverage in the areas of information technology, culture and anti-money laundering, having structured dialogue between management and the Evaluation Office regarding budget expectations and sustainability of coverage, finalization of the ethics charter, and strengthened controls over cash transfers and last-mile supply monitoring. He noted that the Committee had adapted its working modalities to support austerity measures and had also commenced the use of approved artificial intelligence tools.

93. Several delegations expressed appreciation for the work of the independent Audit Advisory Committee and noted its advice on strengthening enterprise risk management. A delegation asked the Committee whether its recommended independent evaluation of the Future Focus Initiative should be undertaken by a third party or by the Evaluation Office and recommended that the Committee participate in the recruitment of the new Director of OIAI.

94. The Deputy Executive Director, Management, expressed appreciation for the contributions and advice of the Committee. The Deputy Director, Division of Financial and Administrative Management, welcomed the Committee's feedback and its advice on governance, risk management, ethics, integrity and oversight.

L. Annual report on the risk profile of UNICEF

95. The Chief Risk Officer presented the Annual report on the risk profile of UNICEF (E/ICEF/2026/23).

96. A delegation expressed appreciation for the transparent reporting of risk and the strengthening of the enterprise risk management framework and noted that the reported increase in fraud cases involving the misuse of programme funds underscored why a robust framework was essential. The delegation called upon UNICEF to focus on risks central to its core mandate, with particular attention to the financial misconduct risk posed by third-party implementing partners. The Chief Risk Officer said that UNICEF was focused on identifying the risks central to its mandate and that risk management was an enabler for navigating uncertainty to deliver results, not a paper exercise.

97. Another delegation welcomed the report and the aim of making risk management an enabler rather than a constraint, recognized that changing the risk culture was a longer journey, and emphasized the importance of adequate and sustainable funding and staffing for the Chief Risk Office. The delegation asked how UNICEF intended to implement the Audit Advisory Committee's five recommendations. The Chief Risk Officer said that the revised enterprise risk management policy embedded risk discussions in country, regional and global

management teams, supported by risk committees, and that the focus was shifting towards helping offices to identify and discuss the most significant risks. He said that the Committee's recommendations were in line with that journey and that UNICEF would consider how to incorporate them into the next phase of its risk management work.

98. The Executive Board adopted decision 2026/19 under agenda item 19 (see annex).

M. Progress on the consideration of the review of governance and oversight of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF and UN-Women by the Joint Inspection Unit

99. The Co-Chairs of the working group on implementing Executive Board decision 2024/15 on the assessment of how the Executive Board executed its governance and oversight functions presented the group's interim report on the implementation of the 31 recommendations in the 2023 report by the Joint Inspection Unit titled Review of governance and oversight of the Executive Boards of the United Nations Development Programme/United Nations Population Fund/United Nations Office for Project Services, the United Nations Children's Fund and the United Nations Entity for Gender Equality and the Empowerment of Women (JIU/REP/2023/7).

100. A group of delegations welcomed the interim report and the assessment of the relevance and feasibility of the recommendations. The group noted the proposal to convene an informal meeting of the three Boards and the intention to present draft decision language at the second regular session of 2026 where sufficient convergence emerged, and encouraged all Member States to engage constructively and move forward in a results-oriented manner.

101. A group of delegations commended the focus on refining existing mechanisms rather than adding complexity, welcomed the proposed delegate's handbook and closer engagement with independent oversight bodies, and emphasized that governance and oversight directly affected humanitarian and development results. The group supported retaining a Member State-driven mechanism that preserved institutional memory and stated that any advisory bodies should add value, avoid duplication and respect the intergovernmental nature of the Boards.

102. A Co-Chair welcomed the shared focus on improving existing arrangements and reiterated that Member State feedback was essential to finalize the report, with written input invited by 1 July 2026, ahead of the planned informal meeting.

103. The Executive Board adopted decision 2026/20 under agenda item 19 (see annex).

N. Private Fundraising and Partnerships: financial report for the year ended 31 December 2025

104. The Deputy Executive Director, Partnerships, introduced the Private Fundraising and Partnerships financial report for the year ended 31 December 2025 (E/ICEF/2026/AB/L.5). The Director, Private Fundraising and Partnerships, presented the report.

105. A group of delegations welcomed the strong private sector performance by UNICEF and commended the result in regular resources and the integrated approach. The group noted that growth was driven largely by the National Committees for UNICEF and also, in part, by a small number of large philanthropic contributions, and requested clarity on how far those contributions drove the 2025 results and their expected contribution in future years. The Director said that the approach taken by

UNICEF was to make such large gifts mainstream through multimillion, multi-year and multi-country partnerships built over years. She noted that those gifts were cashed in and managed over several years to limit spikes. She said that growth was evident across most income streams even when those gifts were set aside, noting that contributions from individual supporters exceeded $1 billion for the first time in history.

106. The group of delegations requested greater transparency on the investment strategy, including the share of resources allocated to digital acquisition, pledge scale-up and legacy development, the markets concerned and how returns were measured. The Director said that investment funds augmented the resources already invested by country offices and National Committees, were allocated on the basis of track record and market potential, were assessed over a four-year horizon, and aimed to accelerate regular resources in absolute terms. She noted that 82 per cent of investments were allocated to mature National Committees to increase regular resources generation.

107. The group of delegations recognized the growing role of innovative financing and partnerships with international financial institutions and asked how such instruments were being positioned to contribute to a diversified resource base. The Director said that innovative financing was tested through a phased approach, scaled up and mainstreamed where successful, and represented funding for the future as part of the diversification strategy. The Deputy Executive Director underlined the importance of the UNICEF brand, credibility and decades of work to the success of fundraising, particularly for retaining the monthly pledge donors, on whom about a third of funding depended.

108. The Executive Board adopted decision 2026/21 under agenda item 19 (see annex).

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

109. The Chairperson of the UNICEF Global Staff Association addressed the Executive Board. She said that the Future Focus Initiative, office consolidations and workforce adjustments had created prolonged uncertainty, with heavier workloads, shorter contracts and growing strain on the physical and mental health of staff. She highlighted a decline in willingness to take on staff representative roles, called for predictable, timely and honest communication, particularly at country level, and emphasized the importance of staff safety, compassionate leadership, a robust accountability framework and investment in early- and mid-career staff.

110. A group of delegations commended the frank intervention and the courage of staff representatives, and emphasized that reform could not come at the expense of staff well-being and trust. The group called for transparent communication and rationale for decisions, the protection of staff representatives, the continued centrality of security management and duty of care, and investment in clear career paths, and asked UNICEF to report back on progress.

111. The Chairperson clarified that communication with management was generally strong but did not translate consistently at country level. The Deputy Executive Director, Management, described a consultation reviewing the human resource actions taken under the Future Focus Initiative to strengthen talent management, said that corrective action had been taken to protect staff representatives, and noted that Pulse Survey results would inform targeted action plans.

P. Other matters

Provisional list of agenda items for the second regular session of 2026

112. The provisional list of agenda items for the second regular session of 2026 was presented by the Secretary of the Executive Board.

Q. Adoption of draft decisions

113. The Executive Board adopted decisions 2026/10 through 2026/21 (see annex).

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

114. The Executive Director announced the 2025 UNICEF Staff Team Awards, recognizing the achievements of UNICEF teams across three categories. In the exceptional circumstances category, the awards recognized the country offices in Afghanistan and Chad; in the collaboration for impact category, the country offices in Nepal and Sierra Leone; and in the innovation category, the country offices in Côte d'Ivoire and Peru. The Executive Director thanked the awardees for their dedication, perseverance and professionalism in delivering for children, often under difficult and insecure conditions. The announcement was followed by the screening of a video.

115. In her closing statement, the Executive Director thanked delegations for their engagement, thoughtful interventions and commitment to children throughout the session, and expressed gratitude for the manner in which the Board had worked together despite some disagreements. She said that the interventions of programme countries had been particularly valuable in illuminating the challenges faced in different contexts.

116. The Executive Director said that the central question on United Nations reform was whether it would make the work of UNICEF stronger and better able to address the challenges facing children and welcomed the support of the Board in navigating the reforms with that aim in mind. Reflecting on the achievements of the Strategic Plan that had concluded at the end of 2025, she said that, despite conflict, climate shocks, economic pressures and a constrained financial environment, UNICEF and its partners had continued to deliver for children at scale. She noted that children's needs remained immense and growing, and that, as implementation of the new Strategic Plan advanced, the focus must remain on accelerating progress for the most vulnerable children.

117. The Executive Director said that hearing directly from young people had been among the most powerful aspects of the session and that the work of UNICEF was ultimately about the opportunities and futures of children and young people. She thanked the Board for its engagement on UNICEF programme cooperation, oversight and accountability, and assured delegations that their comments and recommendations had been carefully noted.

118. In closing, the Executive Director paid tribute to several colleagues whose service to UNICEF was coming to an end and thanked them for their decades of dedication to advancing the rights and well-being of children.

119. In his closing remarks, the President of the Executive Board thanked delegations, the Executive Director, the senior management team and UNICEF leadership and staff for the quality of the discussions and the results achieved in a spirit of dialogue and partnership. He noted that the Board had made progress over

the course of the session, including the adoption of several decisions. He said that, amid escalating conflicts, climate and environmental shocks, deepening inequality, record humanitarian needs and sharp reductions in development and humanitarian financing, UNICEF continued to stay and deliver for children.

120. The President said that the updates received during the session had provided a broad overview of the challenges, risks, achievements, strategic priorities and innovations of UNICEF. He expressed regret that consensus had not been reached on one decision and that the Board had resorted to a vote, and encouraged delegations to reflect on how the unity of the Board strengthened the credibility and integrity of UNICEF and advanced the rights of children. He thanked those who had shown flexibility and sought compromise.

121. The President thanked his fellow Bureau members, several of whom had chaired meetings during the session, the facilitators of the draft decisions and the UNICEF technical focal points for their contributions. He also expressed gratitude to the Secretary of the Executive Board and his Office, the staff of the United Nations Department for General Assembly and Conference Management and the interpreters for their professionalism and support in ensuring the success of the session.

Annex

Decisions adopted by the Executive Board at its annual session of 2026

2026/10
Annual report for 2025 of the Executive Director of UNICEF

The Executive Board

1. *Takes note* of the Annual report for 2025 of the Executive Director of UNICEF, as well as 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 five recommendations of the Joint Inspection Unit intended for consideration by the Executive Board;

4. *Recalls* its decisions 2025/8, paragraphs 4 and 5, and 2025/23, paragraph 11, and requests UNICEF to submit an information note on the Future Focus Initiative in advance of the informal briefing to the Executive Board ahead of the second regular session of 2026 that includes, among other things, an update on changes to the organization's staffing structure, an updated organizational chart, as well as information on how UNICEF is engaging with staff and the Global Staff Association during this organizational change process, the financial implications of the Initiative, the management of risks related to the Initiative, lessons learned and any further steps to be taken in the implementation of the Initiative.

Annual session
19 June 2026

2026/11
Annual report on UNICEF humanitarian action

The Executive Board

1. *Takes note* of the Annual report on UNICEF humanitarian action (E/ICEF/2026/13);

2. *Emphasizes* the importance of promoting a seamless transition from emergency relief to development assistance, and encourages UNICEF to further enhance collaboration, including with multilateral development banks and local partners, to build long-term resilience for children;

3. *Encourages* UNICEF to continue its active engagement in the Humanitarian Reset, and requests UNICEF to continue to provide information to the Executive Board on this engagement as part of its updates and reporting on humanitarian action;

4. *Notes* the importance of the centrality of protection in humanitarian action, and encourages UNICEF to continue to integrate protection considerations across its

programme cycles, in full respect of humanitarian principles and in accordance with the United Nations guiding principles for humanitarian assistance;

5. *Recalls* its decision 2024/7, and encourages UNICEF to continue to advance its work on localization, and requests UNICEF to continue to report to the Executive Board on the results achieved in that regard as part of its updates and reporting on humanitarian action.

Annual session
19 June 2026

2026/12
Update on protection from sexual exploitation and abuse

The Executive Board

1. *Takes note* of the Update on protection from sexual exploitation and abuse (E/ICEF/2026/15);

2. *Encourages* UNICEF management to ensure dedicated, adequate and sustainable staffing, expertise and funding to prevent and respond to sexual exploitation and abuse and sexual harassment;

3. *Requests* the continued commitment and support of UNICEF leadership to strengthen the efforts of UNICEF to ensure a victim-/survivor-centred, effective approach to the prevention and elimination of, and response to, sexual exploitation and abuse and sexual harassment, and to foster an inclusive and respectful organizational culture in which all personnel are empowered and encouraged to report sexual exploitation and abuse and sexual harassment and are protected against retaliation, as part of wider efforts to strengthen a coherent system-wide approach;

4. *Encourages* UNICEF to continue to improve the quality and consistency of assistance for victims/survivors of sexual exploitation and abuse, and to make efforts to conclude outstanding investigations;

5. *Requests* UNICEF to continue to increase the effectiveness and efficiency of prevention, protection, awareness-raising and response efforts through inter-agency and system-wide collaboration, including by conducting joint assessments, building the capacity of implementing partners, and engaging jointly with communities where appropriate, and to further strengthen oversight and accountability mechanisms that reinforce institutional integrity and public confidence;

6. *Recalls* paragraphs 8 and 9 of its decision 2023/10, requests UNICEF to continue the use of the United Nations ClearCheck 2.0 database and to pilot the Misconduct Disclosure Scheme, with a view to improving vetting and reducing the risk of hiring perpetrators of sexual exploitation and abuse and sexual harassment, and also requests UNICEF to update the Executive Board at the annual session on the launch of the pilot and on how the organization is advancing the Scheme’s implementation, and to encourage wider adoption of the Scheme by other United Nations entities.

Annual session
19 June 2026

2026/13
Update on organizational culture and diversity

The Executive Board

1. *Takes note* of the Update on organizational culture and diversity (E/ICEF/2026/16/Rev.1) provided by UNICEF;

2. *Emphasizes* that a collaborative, inclusive, ethical, diverse and empowering organizational culture serves as a critical enabler for maximizing the programmatic impact of UNICEF on the ground as the organization implements the UNICEF Strategic Plan, 2026–2029;

3. *Requests* UNICEF, with firm commitment and support from leadership, to prioritize staff well-being, including psychological safety and trust; monitor the impact of organizational change processes on staff well-being; develop management approaches that could improve the results and mitigate related risks; and share results with the Executive Board as part of this agenda item at the annual session of 2027;

4. *Also requests* UNICEF to actively engage the Global Staff Association in ongoing and future organizational change processes, including the Future Focus Initiative;

5. *Further requests* UNICEF, in the context of the implementation of the Future Focus Initiative, to make efforts to maintain the integrity of its operations at both headquarters and duty stations organization-wide, and to continue to implement actions aimed at supporting its workforce across the organization, including through the implementation of the Staff Support Strategy; the post-Future Focus Initiative Global Staff Survey Action Plans; the Pulse Check survey on workplace culture; and the Organizational Culture Pathway under the Future Focus Initiative;

6. *Encourages* UNICEF to conduct a Global Staff Survey and to include results and data from the Survey, as well as results and data from the Pulse Check surveys and from the independent evaluation of human resources management, in its update to the Executive Board on this agenda item, starting at the annual session of 2027;

7. *Recalls* its decision 2024/10, paragraph 8, in which the Executive Board invited the Office of the Ombudsman for United Nations Funds and Programmes to present its annual report at the annual session of the Executive Board as part of this agenda item, and requests that this be reflected in the session agenda and that the report be published on the Executive Board website in a timely manner under this agenda item;

8. *Requests* UNICEF, as part of its annual update on this agenda item to the Executive Board, to provide more information on persistent challenges and on the effectiveness of measures taken to address them;

9. *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;

10. *Urges* UNICEF to prioritize efficiency and "delivering as one" by promoting a culture that advances inter-agency collaboration at all levels, particularly at leadership and management levels;

11. *Encourages* UNICEF to explore measures aimed at strengthening the recruitment, development and retention of young professionals, including through internship, fellowship and talent pipeline programmes, in order to support succession planning, while improving geographical representation and gender balance;

12. *Welcomes* progress made in disability inclusion and requests UNICEF to continue to implement measures to improve accessibility, reasonable accommodation, and the recruitment, retention and career progression of persons with disabilities.

Annual session
19 June 2026

2026/14
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. *Takes note* of the progress made by UNICEF in implementing the United Nations development system reform checklist, submitted alongside the respective update and, recalling paragraph 2 of its decision 2025/13, reiterates its request to UNICEF to address the remaining areas of uneven progress;

3. *Encourages* UNICEF to use the findings of the System-wide evaluation on progress towards a "new generation of United Nations country teams" (SWEO/2025/001), and requests UNICEF to provide the Executive Board, at the annual session of 2027, further explanation of the rationale for partial acceptance of sub-recommendation 1.2 and of what steps UNICEF has taken to enhance the sharing of workplanning and resource mobilization information with resident coordinators and United Nations country teams and to integrate reform-related accountabilities to reduce duplication and promote more substantive alignment;

4. *Recalls* its decision 2025/13, paragraph 5, reiterates its request to UNICEF to intensify its efforts to contribute to system-wide and inter-agency efficiencies, including through expanding the use of global shared services, common back offices and common premises, prioritizing the most cost-effective and resource-efficient efforts, and requests UNICEF to provide an update, within existing reporting, on the challenges that UNICEF faces to implement these efforts, particularly at the country level;

5. *Welcomes* the alignment of the UNICEF Strategic Plan, 2026–2029 with the quadrennial comprehensive policy review of operational activities for development of the United Nations system, and the inclusion of common and complementary indicators in the Integrated Results and Resources Framework of the UNICEF Strategic Plan, 2026–2029, and requests UNICEF to continue to work with other United Nations entities to increase joint programming and strengthen coherence across the United Nations system;

6. *Recalls* its decisions 2022/16, 2023/15, 2024/11 and 2025/13, and requests UNICEF to take further steps to ensure that its country programme documents are aligned with national development policies and priorities and the specific needs of programme countries, and are derived from the United Nations Sustainable Development Cooperation Frameworks or their equivalent, including by (a) sharing with the Executive Board the written confirmation from resident coordinators of alignment of the draft country programme documents and (b) informing the resident coordinators in a timely manner of new programmes and financial agreements signed to implement the country programme documents, in line with the Management and Accountability Framework.

Annual session
19 June 2026

2026/15
Update on the UN80 Initiative and implementation by UNICEF

The Executive Board

1. *Takes note* of the update by UNICEF on the UN80 Initiative and its implementation;

2. *Notes with appreciation* the efforts by UNICEF on the UN80 Initiative, acknowledging in particular the added pressure on already stretched resources that these efforts entail;

3. *Encourages* UNICEF to continue to positively engage in and actively contribute to the UN80 Initiative, with a view to increasing system-wide coherence, efficiency, effectiveness and impact of the United Nations, including at country level, while continuing to deliver on its mandate;

4. *Recalls* General Assembly resolutions 79/318 and 80/155, and reaffirms the central role of Member States in the reform process, which should be inclusive, evidence-based and transparent; affirms the role of the Executive Board in the reform process as it relates to UNICEF; and calls upon UNICEF to actively and regularly engage with members and observers of the Executive Board in this regard;

5. *Also recalls* its decision 2026/1, and requests UNICEF to provide an information note and an informal briefing on its engagement across the UN80 Initiative, ahead of the second regular session of 2026;

6. *Requests* UNICEF to provide, within the information note requested in paragraph 5 of this decision, information and analysis on the impact of reforms at the country, regional and programmatic levels, including operational implementation and delivery, country office configuration in each region and technical capacities.

Annual session
19 June 2026

2026/16
Annual report for 2025 on the evaluation function in UNICEF, and management response

The Executive Board

1. *Takes note* of the Annual report for 2025 on the evaluation function in UNICEF (E/ICEF/2026/17) and its management response (E/ICEF/2026/18);

2. *Recalls* the Revised evaluation policy of UNICEF (E/ICEF/2023/27), and reiterates the importance of the full independence of the evaluation function and its direct access to the Executive Board;

3. *Also recalls* the provisions of the revised evaluation policy concerning consultation with the Executive Board and the UNICEF Audit Advisory Committee on the appointment and termination of the Director of Evaluation, and emphasizes the importance of full adherence to these provisions in order to safeguard the independence, credibility and integrity of the evaluation function;

4. *Requests* UNICEF to present to the Executive Board, at its second regular session of 2026, a proposal outlining the modalities for consultation with the Executive Board with respect to the appointment, renewal, non-renewal and termination of the heads of independent oversight functions, including the timing, format and scope of such consultation, with due regard to confidentiality, independence and established oversight practices;

5. *Also requests* UNICEF to organize an informal briefing for the Executive Board, ahead of the second regular session of 2026, to present preliminary proposals regarding consultation modalities with the Executive Board on the appointment, renewal, non-renewal and termination of the heads of the independent oversight functions;

6. *Reaffirms* that an independent and adequately resourced evaluation function is essential to supporting the oversight responsibilities and evidence-based decision-making of the Executive Board;

7. *Encourages* UNICEF to conduct a timely and independent evaluation of the Future Focus Initiative, and to share the evaluation with the Executive Board.

Annual session
19 June 2026

2026/17
Report of the Ethics Office of UNICEF for 2025, and management response

The Executive Board

1. *Takes note* of the Report of the Ethics Office of UNICEF for 2025 (E/ICEF/2026/21) and its management response (E/ICEF/2026/22);

2. *Welcomes* the progress made by the Ethics Office in promoting and strengthening the ethical culture of UNICEF;

3. *Reiterates* the importance of the full independence of the Ethics Office and its direct access to the Executive Board, and encourages UNICEF management to ensure the adequate and sustainable funding and staffing of the Office;

4. *Requests* UNICEF, as noted in decision 2026/16, to present to the Executive Board, at its second regular session of 2026, a proposal outlining the modalities for consultation with the Executive Board with respect to the appointment, renewal, non-renewal and termination of the heads of independent oversight functions, including the timing, format and scope of such consultation, with due regard to confidentiality, independence and established oversight practices;

5. *Also requests* UNICEF, as noted in decision 2026/16, to organize an informal briefing for the Executive Board, ahead of the second regular session of 2026, to present preliminary proposals regarding consultation modalities with the Executive Board on the appointment, renewal, non-renewal and termination of the heads of the independent oversight functions.

Annual session
19 June 2026

2026/18
UNICEF Office of Internal Audit and Investigations 2025 annual report to the Executive Board, and management response

The Executive Board

1. *Takes note* of the UNICEF Office of Internal Audit and Investigations 2025 annual report to the Executive Board (E/ICEF/2026/AB/L.3), its addenda (E/ICEF/2026/AB/L.3/Add.1 and E/ICEF/2026/AB/L.3/Add.2) and its management response (E/ICEF/2026/AB/L.4), including the overall opinion on the adequacy and effectiveness of the organization’s governance, risk management and control framework, while drawing attention to the increasing concentration of audit findings, in particular oversight and monitoring, the high proportion of country offices requiring major improvement, and persistent control weaknesses in key risk areas;

2. *Also takes note* of the UNICEF Audit Advisory Committee 2025 annual report to the Executive Board;

3. *Further takes note* of the progress made in implementing the recommendations of the UNICEF Office of Internal Audit and Investigations, calls upon UNICEF to ensure the full and timely implementation of all audit recommendations, and encourages strengthened efforts in fraud risk management, particularly in high-risk operating environments;

4. *Reiterates* the importance of the full independence of the UNICEF Office of Internal Audit and Investigations and its direct access to the Executive Board, and encourages UNICEF management to ensure the adequate and sustainable funding and staffing of the Office;

5. *Recalls* its decisions 2022/21 and 2023/13 concerning the independence of the UNICEF Office of Internal Audit and Investigations, as well as the recommendations contained in the self-assessment of the independence of the Office set out in the Review of the functions of the UNICEF Office of Internal Audit and Investigations (E/ICEF/2022/26);

6. *Also recalls* the recommendation contained in paragraph 27 (b) of the document E/ICEF/2022/26, and requests UNICEF to revise the Charter of the Office of Internal Audit and Investigations to include provisions for consultation with the Executive Board with respect to the appointment, renewal, non-renewal and termination of the Director of the Office of Internal Audit and Investigations, and to present the revised Charter to the Executive Board in an item for decision at its second regular session of 2026;

7. *Requests* UNICEF, as noted in decision 2026/16, to present to the Executive Board, at its second regular session of 2026, a proposal outlining the modalities for consultation with the Executive Board with respect to the appointment, renewal, non-renewal and termination of the heads of independent oversight functions, including the timing, format and scope of such consultation, with due regard to confidentiality, independence and established oversight practices;

8. *Also requests* UNICEF, as noted in decision 2026/16, to organize an informal briefing for the Executive Board, ahead of the second regular session of 2026, to present preliminary proposals regarding consultation modalities with the Executive Board on the appointment, renewal, non-renewal and termination of the heads of the independent oversight functions;

9. *Further requests* UNICEF to review the activities of the Vendor Review Committee and Implementing Partner Review Board to identify any improvements needed and to ensure that appropriate and timely action is taken on all documented incidents of misconduct or non-compliance, as discussed in the UNICEF Office of Internal Audit and Investigations 2025 annual report, and to update the Executive Board on these efforts as part of the management response to the Office of Internal Audit and Investigations annual report at the annual session of 2027;

10. *Requests* UNICEF to organize a closed informal briefing of the Executive Board with the UNICEF Audit Advisory Committee ahead of the annual session of 2027.

Annual session
19 June 2026

2026/19
Annual report on the risk profile of UNICEF

The Executive Board

1. *Takes note* of the Annual report on the risk profile of UNICEF (E/ICEF/2026/23);

2. *Encourages* UNICEF to undertake a systematic self-assessment of the level of maturity of its system for enterprise risk management against the United Nations Reference Maturity Model for Risk Management developed by the United Nations High-level Committee on Management, and to present the outcome to the Executive Board in the Annual report on the risk profile of UNICEF in 2027;

3. *Requests* UNICEF to expedite its efforts to implement remaining audit recommendations related to enterprise risk management to ensure that it meets the organization's institutional readiness needs;

4. *Encourages* UNICEF management to ensure the sustainable and adequate funding of the office of the Chief Risk Officer.

Annual session
19 June 2026

2026/20
Progress on the consideration of the review of governance and oversight of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF and UN-Women by the Joint Inspection Unit

The Executive Board

1. *Recalls* its decision 2024/15 in which the Executive Board decided to participate in a joint working group to consider the Joint Inspection Unit report titled Review of governance and oversight of the Executive Boards of the United Nations Development Programme/United Nations Population Fund/United Nations Office for Project Services, the United Nations Children's Fund and the United Nations Entity for Gender Equality and the Empowerment of Women (JIU/REP/2023/7), with the participation of the Executive Boards of the United Nations Development Programme/United Nations Population Fund/United Nations Office for Project Services and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women);

2. *Also recalls* that, in the same decision, the Executive Board requested the joint working group to provide regular updates to the participating Executive Boards, as necessary, starting after the first regular session of 2025;

3. *Welcomes* the update and interim report of the joint working group on the Joint Inspection Unit review presented at the annual session of 2026;

4. *Recalls* its decisions 2025/22 and 2026/5, and reiterates the requests contained therein;

5. *Agrees* to review the proposals of the joint working group for the implementation of the Joint Inspection Unit recommendations contained in the interim report, and takes note of the possibility for Executive Board members and observers to provide feedback in writing to the joint working group by 1 July 2026;

6. *Requests* the UNICEF secretariat, in collaboration with the secretariats of the participating Executive Boards, to schedule a joint informal briefing no later than mid-July 2026, wherein the joint working group and the participating Executive

Boards can discuss the proposals for the implementation of the Joint Inspection Unit recommendations contained in the interim report;

7. *Reiterates* its request to the joint working group to submit elements of a draft decision for the independent consideration of the participating Executive Boards at their respective second regular sessions of 2026.

Annual session
19 June 2026

2026/21
Private Fundraising and Partnerships: financial report for the year ended 31 December 2025

The Executive Board

1. *Takes note* of the Private Fundraising and Partnerships: Financial report for the year ended 31 December 2025 (E/ICEF/2026/AB/L.5);

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.

Annual session
19 June 2026

Decision adopted by the Executive Board at the annual session of 2026 under agenda item 6: Extensions of ongoing country programmes

2026/22
Extensions of ongoing country programmes

The Executive Board

Approves the one-year extension of the country programme for Lebanon, following a one-year extension; and the one-year extension of the country programme for South Sudan, following a one-year extension, as presented in document (E/ICEF/2026/P/L.10).

Annual session
17 June 2026