



# Executive Board of the United Nations Entity for Gender Equality and the Empowerment of Women

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## Decisions adopted by the Executive Board of the United Nations Entity for Gender Equality and the Empowerment of Women at its 2022 sessions

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## Decisions

**2022/1**

### **Financial report and audited financial statements for the year ended 31 December 2020 and report of the Board of Auditors**

*The Executive Board,*

1. *Takes note* of the report of the United Nations Board of Auditors for the year ended 31 December 2020;
2. *Takes note with appreciation* of the tenth unqualified audit opinion issued by the Board of Auditors on the financial statements of UN-Women for the year ended 31 December 2020;
3. *Takes note* of the management response of UN-Women to the report of the United Nations Board of Auditors for the year ended 31 December 2020;
4. *Acknowledges* the progress made by UN-Women in implementing the recommendations of the Board of Auditors and requests UN-Women to continue its ongoing efforts to implement the recommendations of the Board of Auditors;
5. *Encourages* UN-Women to harmonize further its management response to the report of the Board of Auditors with other United Nations funds and programmes and the implementation of the recommendations, as appropriate, in alignment with UNDP, UNFPA, UNOPS, UNICEF, WFP and UNCDF.

*15 February 2022*

**2022/2**

### **UN-Women policies and procedures to tackle sexual exploitation and abuse and sexual harassment**

*The Executive Board,*

1. *Takes note* of the update by UN-Women on actions to prevent and respond to sexual exploitation and abuse, and sexual harassment (SEA/SH);
2. *Takes note* with appreciation of the implementation of all the recommendations contained in the Independent review of UN-Women's policies and procedures for tackling Sexual Exploitation and Abuse (SEA) and Sexual Harassment (SH) of UN-Women's policies and procedures on tackling SEA/SH at headquarters, regional and country offices;
3. *Notes* the progress made and the need for continued effort to prevent and respond to SEA and SH in UN-Women's policies, procedures and operations at HQ, regional and country office levels and in this context encourages UN-Women to continue to take action, properly resourced, within existing resources, to ensure a victim/survivor-centred, long-term, joint, system-wide approach aligned with the UN system to tackle sexual exploitation, while leveraging its mandate, including during the COVID-19 response and recovery;
4. *Requests* UN-Women to continue to promote a culture change to address the root causes of sexual exploitation and abuses, and sexual harassment at HQ, regional and country offices and to this end strengthen efforts to prevent and respond to sexual exploitation and abuse and sexual harassment there through measures such as, but not limited to, raising awareness, education and training; and *Urges* UN-Women to ensure that leadership at all levels continue to be aware of their

PSEA/SH responsibilities, and that staff with specific PSEA/SH duties participate in inter-agency coordination mechanisms, as appropriate;

5. *Urges* UN-Women to continue to ensure through OIOS and in accordance with its internal procedures the provisions of timely, and thorough victim/survivor-centred investigations, and to continue to ensure prompt reporting on allegations of SEA and SH to the members and observers of the Executive Board through the annual report on internal audit and investigation activities;

6. *Takes note* of the development of UN-Women's SEA and SH framework and annual submission to the United Nations Secretary-General of action plans on preventing and responding to SEA that are implemented at headquarters, regional and country office levels, and requests UN-Women to share headquarters-level action plans with the Executive Board annually;

7. *Requests* UN-Women to continue to present its annual certification on SEA and SH to the Executive Board at each annual session in accordance with decision 2018/3 (para 10) and to present annually, within existing reporting, an update on how UN-Women is improving its organizational culture to address the underlying causes of SEA and SH, and its actions to prevent and respond to SEA and SH in its policies, procedures, operations, including analysis of its implementation of system-wide initiatives and asks that this includes analysis of their implementation of UN system-wide initiatives, including of the Implementing Partners Protocol, the Implementing Partner Capacity Assessment and ClearCheck;

8. *Requests* an update from UN-Women, at the first regular session of the Executive Board 2023, on metrics used to measure progress on tackling SEA/SH and how its integrated results and resources framework indicators on SEA/SH have aligned with relevant QCPR indicators and those of other United Nations development system agencies and encourages that all relevant data obtained is subsequently analysed in order to inform UN-Women strategies, policies and procedures.

15 February 2022

## 2022/3

### **Report of the Under-Secretary-General/Executive Director of the United Nations Entity for Gender Equality and the Empowerment of Women on progress made on the Strategic Plan 2018–2021**

*The Executive Board,*

1. *Takes note* of the report of the Under-Secretary-General/Executive Director of the United Nations Entity for Gender Equality and the Empowerment of Women on progress made on the implementation of the Strategic Plan 2018–2021, and commends UN-Women on its strong performance on the Strategic Plan 2018-2021;

2. *Recognizes* UN-Women's contribution and its focused engagement within the United Nations development system to ensure that gender equality and women's and girls' empowerment continue to be an integral part of the sustainable development agenda;

3. *Encourages* UN-Women to continue the full implementation of its triple mandate, in accordance with [A/RES/64/289](#), which includes normative support, UN system-wide coordination and operational activities;

4. *Recalling* the voluntary commitments made by both member states and UN-Women in the UN Funding Compact, and takes note with concern of the funding gap in regular resources, and encourage all countries in a position to do so to increase voluntary contributions for the full and effective implementation of the Strategic Plan 2022–2025, and encourage strengthened partnerships in this regard;

5. *Encourages* UN-Women to continue its strong performance in meeting its targets in line with the results framework of the Strategic Plan and applicable guidance of the 2020 Quadrennial Comprehensive Policy Review, and requests UN-Women, while taking into account its own priorities, to further advance collaboration with other United Nations entities to continue aligning methodologies for planning and reporting on results;

6. *Decides* to transmit the report to the Economic and Social Council.

22 June 2022

## **2022/4**

### **Report on the evaluation function of the United Nations Entity for Gender Equality and the Empowerment of Women 2021**

*The Executive Board,*

1. *Takes note* of the 2021 report on UN-Women’s evaluation function and the Independent Evaluation Service 2022 programme of work and budget;

2. *Takes note* with appreciation that UN-Women continues to maintain an independent, credible and useful evaluation function and of its contribution to system-wide gender-responsive evaluation efforts and national evaluation capacity development, and encourages UN-Women to continue to make use of evaluation results including in its decision making processes;

3. *Encourages* UN-Women to increase investments towards allocation of at least 2 per cent and up to 3 per cent of its total programme expenditure to the evaluation function, and requests UN-Women to continue working to safeguard the Independence of the Independent Evaluation Service and ensuring evaluation expertise in the Advisory Committee on Oversight (ACO);

4. *Expresses* continued support for strengthening UN-Women’s evaluation function and use of evaluations.

22 June 2022

## **2022/5**

### **Report on internal audit and investigation activities for the period from 1 January to 31 December 2021**

*The Executive Board,*

1. *Takes note* of the report on internal audit and investigation activities for the period 1 January to 31 December 2021;

2. *Takes note* of the Advisory Committee on Oversight’s report;

3. *Urges* UN-Women management in its continuous efforts to further strengthen its second line of defence and the establishment of a Statement of Internal Controls;

4. *Takes note* of the Executive Director's announced intent to create an independent ethics function within UN-Women;

5. *Requests* an informal briefing on the ethics function within UN-Women ahead of the second regular session 2022, including an update on the Executive Director's intent to create an independent ethics function; further requests ethics be added as a recurring stand-alone item for decision on the agenda of annual sessions and for UN-Women to provide an annual official report on its ethics function starting at its annual session 2023;

6. *Requests* closed briefings from the Independent Evaluation and Audit Services of UN-Women, in coordination with the UN Office of Internal Oversight Services, in a timely manner and on a regular basis throughout the year and as needed, on potential red flags, audit findings and the status of investigations;

7. *Requests* the Director of the IEAS, in coordination with OIOS, to provide at the second regular session of 2022 an assessment on the independence of the Service, containing reflections on (but not limited to) the degree to which the IEAS can determine freely: (a) how and when to report to and brief the Executive Board; (b) the scope of audits and investigations; (c) what and who to audit or investigate; (d) what assessments to make; (e) how to utilize available funds; and (f) its relationship with the OIOS; and requests the Director to also provide suggestions and pathways on how to further strengthen the independence of the Service, as well as the budget estimate required for the execution of the full mandate, and requests a closed informal briefing between the management of IEAS, together with OIOS, and Executive Board members and observers on this topic in advance of the second regular session of 2022;

8. *Decides* to include an item on internal controls for decision at the second regular session 2022.

22 June 2022

## 2022/6

### **Implementation of General Assembly resolution [72/279](#) on the repositioning of the United Nations Development System**

*The Executive Board,*

1. *Takes note* of the updates provided by UN-Women on the implementation of General Assembly resolution [72/279](#) and related mandates on the repositioning of the United Nations development system in the context of the quadrennial comprehensive policy review of operational activities for development of the United Nations system (QCPR);

2. *Encourages* UN-Women to continue to implement, as appropriate, General Assembly resolution [72/279](#), [75/233](#) and other relevant reform resolutions, including through supporting the efforts of the Secretary-General in implementing UNDS reform;

3. *Encourages* UN-Women, whilst delivering on its mandate, to continue aligning its Strategic Notes with the United Nations Sustainable Development Cooperation Frameworks and takes notes of progress in this regard;

4. *Takes note* of UN-Women's partnerships with international financial institutions, and seeks an update at the first regular session of 2023 on UN-Women's engagement with IFIs;

5. *Recalls* the QCPR and stresses the importance of integrated solutions to address complex, multi-faceted challenges impacting achievement of the Sustainable Development Goals, and requests UN-Women to update the Board on how they are supporting collaboration in joint analysis, needs assessments, planning, including collective outcomes, and programme delivery, within existing reporting mechanisms;

6. *Recognizes* the important role of UN-Women and the respective contributions of UN-Women's country representatives to the collective results of the United Nations development system towards the implementation of the 2030 Agenda, and requests an update on how UN-Women's country representatives are assessed in contributing to the implementation of reform at country level and on UN-Women's compliance with the Management and Accountability Framework;

7. *Stresses* the need for United Nations development system entities to continue playing their part in enhancing system-wide coherence, coordination, harmonization and efficiency, reduce duplication and build synergies, as appropriate and in accordance with decisions of their governing bodies, and requests UN-Women, in this regard, to provide the Executive Board with an update on realized efficiency gains through these efforts, within existing reporting mechanisms;

8. *Noting* UN-Women's mandate to support gender mainstreaming across the UN system, encourages UN-Women to continue strengthening the availability of its expertise in countries where it is non-resident, including through the UN Sustainable Development Cooperation Frameworks, or equivalent planning frameworks, in accordance with programme countries priorities.

22 June 2022

## 2022/7

### **Structured Dialogue on Financing the results of the UN-Women Strategic Plan 2018–2021**

*The Executive Board,*

1. *Takes note* of the report on Structured Dialogue on Financing the Results of the UN-Women Strategic Plan, 2018–2021, welcomes the substantial progress made by UN-Women in line with the funding compact (UNW 2022/6), and encourages UN-Women to continue to engage in the Structured Dialogue on Financing with Member States, with a view to tracking, assessing and following up on the level of funding it receives, including of core resources, as well as predictability, flexibility and alignment of resources provided for the implementation of the Strategic Plan 2022–2025;

2. *Stresses* the importance of sufficient and predictable regular resources and, in this regard, requests UN-Women to continue to encourage Member States to increase and prioritize, according to their capacity, contributions to UN-Women regular resources, including year-end contributions for 2022, in a timely and predictable manner in line with the Funding Compact, as regular resources are essential in enabling UN-Women to deliver its triple mandate and to its support of the realization of agenda 2030;

3. *Recalls* decision 2021/7 on the importance of diversifying the funding base and noting UN-Women's progress in this regard, while also noting the importance of broadening the contributor base, encourages the entity to continue its efforts to diversify its funding base, including with the private sector, foundations, civil society organizations and individuals, and through strengthened partnerships with international financial institutions;

4. *Recalls* the decision 2020/8 and encourages UN-Women to continue to engage with Member States and other contributing partners, to implement the cost-recovery policy, avoiding the use of regular resources to subsidize activities financed by non-core resources;

5. *Notes with appreciation* UN-Women's ongoing efforts to improve its efficiency, effectiveness, transparency and accountability and requests UN-Women to provide information on its programme activities, within the proceedings of the Executive Board;

6. *Notes* the importance of flexible and multi-year funding and encourages UN-Women to continue its dialogue with Member States through the Structured Dialogue on Financing, on shifting from tightly earmarked to more flexible funding modalities, where possible, for example via Strategic Notes, particularly through contributions that are multi-year;

7. *Emphasizes* the importance of financing for gender equality and women's empowerment and encourages early and predictable contributions, to UN-Women in support of the implementation of the Strategic Plan 2022–2025; and

8. *Encourages* UN-Women to continue to make efforts in terms of visibility and recognition of contributions, in particular for regular resources.

14 September 2022

## 2022/8

### **Assessment of the Independence of the UN-Women Independent Evaluation and Audit Services (IEAS), 2022**

*The Executive Board,*

1. *Takes note with appreciation* of the report of the director of the Independent Evaluation and Audit Services, which provides an assessment on the degree of independence of the office and recommendations to further enhance its independence, in line with decision 2022/5, and takes note of the respective management response;

2. *Requests* that UN-Women takes action, as appropriate, to implement and facilitate the assessments' recommendations noted below, and to report in its management response to the annual report on internal audit and investigations activities for the annual session in 2023, on the progress made by UN-Women on their implementation, and asks the management of UN-Women to provide explanations, in line with established practice, in case a recommendation has not or only partially been implemented or been agreed to by management;

(a) a management update to the internal audit related provisions in the Financial Rules and Regulations and provide it for Executive Board review and approval at the annual session 2023, and

(b) a proposal for sustainable solutions to strengthen IEAS's investigations support role;

3. *Takes note* of the assessment's recommendation that, in contributing to a culture of accountability, the Executive Board better utilize the results reported by Internal Audit Service (in individual audit reports, and in the Annual Report on Internal Audit and Investigation) to guide UN-Women in the effective and efficient implementation of its mandate;

4. *Notes* that the IEAS conducted a self-assessment in compliance with the request in decision 2022/5 and in conformity with UN-Women's regulations and rules, policies and procedures, including the consideration of internationally recognized standards applicable for audit and investigations functions, and takes note of the responses in the self-assessment that attest to the independence of the Office;

5. *Stresses* the importance of continuing to ensure that the IEAS has full independence in delivering its services to provide the Executive Board, entity management and other stakeholders the necessary and appropriate assurances and advice on the governance, risk management and internal controls of the entity;

6. *Recalls* its decision 2022/5 (paragraph 6) and, in this regard, reiterates its request for more regular closed briefings from the Independent Evaluation and Audit Services of UN-Women, in coordination with the UN Office of Internal Oversight Services, in a timely manner and on a regular basis throughout the year and as needed, on potential red flags, audit findings and the status of investigations, with due regard for confidentiality and due process;

7. *Reiterates* the continued support of the Executive Board in the strengthening of the UN-Women internal audit and investigation functions and requests that management continue to provide the necessary resources for discharging these responsibilities and preserving the IEAS's independence, integrity and professionalism, within the established budgetary processes;

8. *Requests* the Bureau, in consultation with the relevant bureaux of United Nations development system entities, to provide options and cost estimates for an assessment, including an option for a third-party assessment by an entity external to the United Nations system with independent expertise on governance and oversight of how the Executive Board executes its governance and oversight functions, in collaboration with UN-Women as well as the United Nations oversight functions, with a view to ensuring that these functions are aligned with the highest international standards and best practices;

9. *Also requests* the Bureau to present these options for consideration by the Executive Board, by the first regular session of 2023, with a view to providing a final assessment and relevant recommendations to the Executive Board preferably no later than the annual session of 2023;

10. *Requests* UN-Women to include, as a permanent annex in its annual report of the Executive Director to the Executive Board, a concise summary of the oversight functions responsible for audit, investigation, ethics, evaluation and whistle-blower protection, and also requests UN-Women to ensure that this summary follows a uniform template, to be agreed by the Bureau of the Executive Board, after discussion with the Executive Board of UN-Women and relevant bureau of the United Nations development system entities; and

11. *Further requests* IEAS to include in the executive summaries of its reports shared with the Executive Board, as appropriate, potential red flags, emerging risks and internal control issues, audit findings and the status of investigations, which require specific attention from the Executive Board.

*14 September 2022*