



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

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13 and 14 February 2023
Item 1 of the provisional agenda
Organizational matters

Report on the second regular session of 2022, 13 and 14 September 2022¹

I. Organizational matters

1. The Executive Board adopted the annotated provisional agenda and workplan of the second regular session ([UNW/2022/L.4](#)) and approved the report of its annual session held on 21 and 22 June 2022 ([UNW/2022/5](#)). The Executive Board approved the draft annual workplan of 2023 ([UNW/2022/CRP.5](#)), as well as the provisional agenda and workplan of the first regular session of 2023 ([UNW/2022/CRP.6](#)) to be held on 13 and 14 February 2023.

2. The Executive Board adopted Decision 2022/7 – Structured Dialogue on Financing the results of the UN-Women Strategic Plan 2018–2021, and Decision 2022/8 – Assessment of the Independence of the UN-Women Independent Evaluation and Audit Services (IEAS), 2022, which are contained in the annex to the present report.

II. Election of the Bureau

3. During the second regular session of the Executive Board, held at the United Nations Headquarters, New York from 13–14 September 2022, Muhammad Abdul Muhith, Permanent Representative of Bangladesh to the United Nations, was elected President of the Executive Board for the remainder of 2022 (representing the Asia-Pacific Group) after the previous President and Permanent Representative of Bangladesh, Rabab Fatima, was appointed as Under-Secretary-General and High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States.

¹ Note: The present document was processed in its entirety by UN-Women.



III. Opening statements

4. The newly elected President of the Executive Board opened the session by thanking his predecessor for her extraordinary leadership, and expressing commitment to continuing her legacy in strengthening the effectiveness of the Executive Board's oversight function for improved governance. He congratulated the Under-Secretary-General/Executive Director on her year in office and her excellent leadership during this critical time. The President highlighted that the consequences of ongoing wars and violent conflicts, especially rising food insecurity, have added further agony to the lives of women and girls. He stated that nearly one in two women experience moderate or severe food insecurity, and noted that this gap continues to grow. The President further underscored that progress towards Sustainable Development Goal 5 is nowhere near its targets. Noting that with the current pace it will take 286 years to achieve gender equality, he stressed the need for global solidarity and accelerated actions to prove this prediction wrong. In order to eliminate the most persistent hurdles to gender equality, the President identified three priorities for UN-Women: (1) to prioritize the implementation of the Women, Peace and Security agenda at the global, regional and national levels; (2) to prioritize gender-responsive climate action and to make use of the Agreed Conclusions of the sixty-sixth session of the Commission on the Status of Women (CSW); and (3) to invigorate a force for empowerment of women and girls everywhere.

5. In her opening statement, the Under-Secretary-General/Executive Director welcomed the newly elected President and thanked the outgoing President. She thanked the Members of the Bureau for their significant contributions this year. The head of the Entity reiterated that the Executive Board is UN-Women's closest partner, and that its guidance and cooperation are invaluable to advancing the gender equality and women's empowerment agenda together.

6. The Under-Secretary-General/Executive Director noted that ongoing challenges such as COVID-19, climate change and conflict have made women and girls more vulnerable to violence, while also undermining economic opportunities. She highlighted how UN-Women continues its work in all these areas, while working in close coordination with United Nations agencies and other partners. She shared updates on her recent missions to Colombia and the United Arab Emirates, which highlighted the importance of UN-Women's mandate and showed how essential the Entity's success is for everyone, everywhere.

7. Reflecting on her first year in office and the first year of the implementation of UN-Women's Strategic Plan 2022–2025, the Under-Secretary-General/Executive Director recounted UN-Women's three priorities during this period. She detailed how UN-Women stepped up to make essential contributions to crisis situations around the world, while scaling up provision of services for women and providing the necessary gender lens on targeted action. She called on Member States to join UN-Women in insisting that collective responses to crises protect and empower women and girls. The head of UN-Women described how the Entity strengthened its engagement with Member States over the past year, including through its normative work and through growing advocacy and policy capacities to support solutions development. She highlighted UN-Women's ability to bring together and help groups of actors to collectively achieve more than they could individually for gender equality, which is not limited to the intergovernmental space, but extends to other constituencies like civil society, international financial institutions and the Generation Equality campaign. The head of the Entity added that Generation Equality remains a corporate priority, and announced that UN-Women will be sharpening its focus on accountability going forward. On private sector engagement, she described how the

Unstereotype Alliance (for which UN-Women serves as the Secretariat) brings together leading actors in the marketing and communications industry to challenge negative gender and other stereotypes in advertising. She shared that UN-Women has been in dialogue with the United Nations Development Cooperation Office to develop a joint proposal on gender capacity in the countries and United Nations country teams in which UN-Women is not present. The Under-Secretary-General/Executive Director announced that UN-Women will organize a joint informal briefing on this partnership around the first regular session in 2023.

8. After recalling the third priority to ensure that UN-Women is fit for purpose as an organization, the Under-Secretary-General/Executive Director highlighted that the organization is in relatively robust financial health, though noted that with more resources, more could be done. She stressed the importance of increasing multi-year funding and establishing a 50:50 ratio between core and non-core resources, while arguing that predictable funding allows UN-Women to be more effective and efficient. She noted that recent years have posed powerful exogenous threats to UN-Women's income, but expressed gratitude and appreciation that more often than not, donors have increased their support rather than reduced it. She shared that if it were not for the adverse effects of currency exchange, UN-Women would be expecting another record year for both regular and other resources. The Under-Secretary-General/Executive Director emphasized that alongside the push for financial strength, UN-Women prioritized organizational improvement and being a model of operational excellence. She added that UN-Women's IEAS is currently undertaking an internal audit of the Entity's budgetary processes which will be expedited to allow for a discussion on its findings in due course. The head of UN-Women shared that the financial review she commissioned when taking office confirmed the strong financial situation of UN-Women in line with its 11 years of continuous unqualified audit opinions, though it highlighted a high cash balance and a less than ideal core/non-core ratio, and identified areas for the organization to do better. She has instructed that the cash balance be reduced with an emphasis on doing so through increased investment for the field and institutional capacity-building.

9. Discussing oversight, the Under-Secretary-General/Executive Director underscored that the assessment of the IEAS found that UN-Women's internal audit and investigation functions enjoy functional and operational independence. She shared that she instructed her team to present proposals to ensure that sufficient and sustainable resources are available so that the IEAS can fulfil its investigation support role and conduct proactive integrity and counter-fraud work. The head of UN-Women underlined UN-Women's pivot to the field, and shared that she had instructed that no less than two-thirds of resources from unspent balances should be directed to strengthening capacity for the field. On transparency, the Under-Secretary-General/Executive Director announced that UN-Women's new Transparency Portal will go live soon. She added that this commitment to transparency and openness extends to UN-Women's relationship with civil society, as they are key partners in all aspects of the Entity's work. She stated that she will continue to pursue any avenue that improves UN-Women's efficiency and effectiveness.

10. In closing, the head of the Entity underscored that UN-Women must be relevant to the world women and girls live in, achieve results primarily through and with partners, and use its limited resources to maximum effect. She added that UN-Women has the capacity to do much more: the capacity to offer more in crisis where the needs are urgent; the capacity to more effectively support Member States and other crucial actors to make their collective work for gender equality more impactful; and the capacity to become a stronger, more effective and more efficient organization that delivers even more with the resources entrusted to it.

IV. Structured dialogue on financing

11. Deputy Executive Director Anita Bhatia introduced the agenda item on the structured dialogue on financing the results of the UN-Women strategic plan. In her opening remarks, the Deputy Executive Director reported that the Entity saw strong growth and performance on revenue, with record highs achieved in both regular and other resources. She highlighted that UN-Women met its Funding Compact guidelines, but not its Funding Compact ambitions to achieve a 50:50 ratio of regular and other resources. However, the Deputy Executive Director stressed that this is something that UN-Women continues to aspire to. She further noted that while UN-Women has closed the other resources funding gap, the regular resources gap remains at around 20 per cent leading to a decline in regular resources to other resources ratio over the last strategic plan dropping from 44 per cent to 30 per cent. She reiterated how crucial regular resources are for UN-Women's specific mandate, but also for the normative and coordination elements within it. She then continued to highlight two financing trends, with the first being an increase in soft earmarking where regular resources are not necessarily possible, including through direct funding to UN-Women's Strategic Notes at the country level, and as such enabling the pivot to the field as prioritized by the Under-Secretary-General/Executive Director. She noted that the second trend is how much UN-Women has increased the amount of its operation budget that comes from working with other United Nations agencies and through United Nations pooled funding. She further shared that only 2.03 per cent of all United Nations development system spend goes towards gender equality and that only 2.6 per cent of all United Nations personnel work on gender equality issues. She thanked Member States' efforts to support UN-Women and its gender equality mandate, but noted that the Entity will continue to work to diversify its funding base at the same time. In closing, the Deputy Executive Director mentioned that UN-Women is in good financial health and is confident of meeting its overall budget targets but reiterated to move to an ambitious ratio of regular resources to other resources. While adding that UN-Women is on track to exceed 2021's regular resource total in terms of local currencies, she flagged that the impact of exchange rates will likely see a decline in dollar terms. The Deputy Executive Director stressed that these are exogenous factors beyond UN-Women's control, but that the Entity will continue to mobilize resources.

12. Upon the opening of the floor for delegations, Member States congratulated the new President on his election and thanked his predecessor for her work. Speakers expressed appreciation for the comprehensive update from the Under-Secretary-General/Executive Director and commended her leadership over the past year, including in reforming and ensuring that UN-Women is fit for purpose.

13. Reflecting on the current global context, Member States underscored that the compounding impacts of the COVID-19 pandemic, climate change and conflict, among other global challenges, are disproportionately impacting the lives and well-being of women and girls in every corner of the world. To reverse these trends, delegations stressed the need to make extraordinary efforts to address the needs of women and girls worldwide and to continue to highlight gender-responsive measures that place women and girls' rights up-front and centre. Speakers commended UN-Women's efforts in crisis response, including in Ukraine and Afghanistan.

14. Discussing the report on the structured dialogue on financing, Member States stressed the importance of regular and other resources as these enable a rapid and agile response during times of heightened and complex crises. Similarly, delegations emphasized that adequate, flexible and predictable resources, including multi-year funding, are instrumental to supporting the overall effectiveness of the United Nations

development system. Speakers shared the concerns of the Under-Secretary-General/Executive Director regarding the balance between core and non-core funding, and encouraged UN-Women to diversify its donor base by further engaging other partners, such as the private sector, international financial institutions, and non-Organisation for Economic Co-operation and Development-Development Assistance Committee government partners. A joint statement expressed appreciation for the increase in funding received via United Nations inter-agency pooled funding and asked to what UN-Women attributes this surge and whether it believes this new level of pooled funding to be durable and sustainable in the coming years. Furthermore, Member States extended appreciation for the efforts UN-Women has undertaken in collaboration with UNDP/UNFPA/UNOPS and UNICEF to continuously improve the structured financing dialogues by jointly reporting and engaging Executive Boards on this matter.

15. Regarding oversight, Member States highlighted the importance of a strong risk management, audit and oversight for an efficient United Nations system and called for continuous improvement and strengthening for all parties involved. Additionally, several speakers welcomed the upcoming launch of the Transparency Portal, and the Under-Secretary-General/Executive Director's having commissioned the financial review and her transparency on the findings. Member States said they look forward to seeing detailed plans on how UN-Women intends to reduce the surplus. Delegations also expressed the hope for the Executive Board to receive more briefings from the IEAS.

16. Additionally, several Member States mentioned the Transforming Education Summit and called on UN-Women to continue advocating for gender-transformative approaches in education. One delegation remarked that cooperation between UN-Women and other agencies of the United Nations system should be strictly limited to the endorsed mandates of the Entity. It also mentioned that the development of national action plans on gender equality and gender-responsive budgeting falls under the purview of the respective Governments. Another delegation welcomed a greater two-way dialogue between UN-Women and programme countries to consider each country's unique realities.

17. In response to the comments and statements by delegations, the Under-Secretary-General/Executive Director emphasized how the Entity has been working on expanding and diversifying its resource base and strengthening the triple mandate of the organization. Regarding the financial review, the head of UN-Women promised to hold a briefing soon after the United Nations General Assembly to discuss the review in more details and plan forward. Deputy Executive Director Anita Bhatia answered several questions, including regarding the increase in pooled funding. Deputy Executive Director Åsa Regnér highlighted UN-Women's crisis response and how to improve it. The Director for the Strategic Partnership Division provided further details on how UN-Women is looking to diversify its donor base. In her response to a question from a delegation, the Director of the Policy, Programme and Intergovernmental Division shared information about UN-Women's work on economic empowerment.

V. Policy and programme matters

18. In her introductory remarks, Deputy Executive Director Åsa Regnér described the diverse context of the African continent – one of gains, setbacks, protracted humanitarian crises and strong women's movements. She highlighted that the 2021 Global Gender Gap Index indicates that the gender gap in Africa will take almost 135

years to close at the current rate of progress. She stated that since the pandemic, some countries in Africa have experienced promising GDP growth, mainly due to higher oil prices, countering some of the negative effects of the COVID-19 crisis. However, she added that with severe drought affecting the Horn of Africa, food insecurity in West Africa and the Sahel, and the effects of the war in Ukraine, the gains from the higher oil prices were short lived and unevenly spread, with the impact of this being felt most in the informal sectors where women are a majority. The Deputy Executive Director shared that 22 countries in Africa are currently classified as either fragile or conflict-affected, leaving women and girls, who now comprise 70 per cent of the total refugee population in Africa, particularly vulnerable. She further shared that political instability in Africa has contributed to a non-conducive environment for women's participation and leadership in governance and peace processes. The Deputy Executive Director explained that UN-Women is responding to some of these humanitarian situations by strengthening the capacity of humanitarian country teams to respond to gender needs in an informed way. In other contexts, UN-Women is providing technical assistance to support Governments to respond to women and girls' gender needs, by participating in the development of response plans. She continued to describe UN-Women's goals and priorities in Africa, which include adopting a country clustering approach to develop cross-border and multi-country programmes. The Deputy Executive Director also committed to continue strengthening UN-Women's partnership with the African Union; to continue advocating for and facilitating women's movements to participate, lead and influence humanitarian response; and to respond to emerging challenges on the continent to address climate change, digital access, unpaid care, cybersecurity and humanitarian crises. She further shared that UN-Women has expanded its partnerships with regional economic bodies to enhance gender equality and women's empowerment standards and policies in the subregions to support countries in developing and implementing their national action plans for United Nations Security Council Resolution 1325.

19. In a joint presentation, UN-Women's Regional Director for East and Southern Africa and UN-Women's Regional Director for West and Central Africa described the regional context and detailed the Entity's operational activities on the ground. For example, the Director for West and Central Africa highlighted violent extremism, climate change and food insecurity as key issues in her region. She further stressed the importance of working in an integrated manner to address these issues from a regional dimension, and shared examples of UN-Women's activities related to climate-resilient agriculture, violence against women, and women, peace and security. The Regional Director for East and Southern Africa also described UN-Women's work and achievements in his region, highlighting the Entity's activities to reform electoral laws, develop legal and policy frameworks for greater gender balance, address violence against women, and provide gender-responsive humanitarian action, among others. In closing, the Regional Director for East and Southern Africa requested the Executive Board to support the Executive Director's vision on pivoting to the field and support the implementation or resourcing of UN-Women's Africa strategy to achieve cross-regional results. He underscored the importance of flexible and predictable resources for international development and requested the Executive Board to promote providing core resources for the field among donors. Finally, the Regional Director shared his aspiration to increase UN-Women's non-core resources in order to assist with establishing non-resident positions.

20. After opening the floor, one Member State expressed appreciation for UN-Women's excellent work in the region, and asked whether UN-Women plans to roll out its statistical modelling and data accessibility projects to other countries in Africa. The speaker called these projects extremely encouraging, as they create

evidence-based approaches to positive policy development that support government and community organizations to have a stronger empirical approach to supporting women. The delegation noted the importance of donor reporting, and asked whether such donor reports would be available to Executive Board members or the countries where the projects are reported on. Another delegation welcomed UN-Women's regional activities in West and Central Africa, but expressed its disappointment over the few references to economic and social issues in the joint presentation and background note. It encouraged the Entity to increase its programming on economic empowerment and welcomed further information on UN-Women's regional response to the food crisis, access to quality education and decent jobs for women, the fight against growing feminization of poverty, and the digital gender gap. The speaker requested more information about national-level collaboration with other United Nations entities and the strengthened role of resident coordinators. Additionally, the delegation underscored that it does not support the Generation Equality Forum (GEF), but asked how UN-Women plans to implement GEF in their country. A third Member State expressed appreciation for UN-Women's efforts to harmonize regional and subregional gender equality indicators to provide comparable statistics in the region. The speaker asked how UN-Women will ensure that its country and regional offices bring the directions of the new strategic plan on board, in particular regarding the assurance of a human rights-based and leaving no one behind approach, including an intersectional perspective with a focus on social norms and engagement of men and boys while also enhancing partnerships with women's rights organizations. A fourth Member State shared that it is currently developing its development cooperation strategy with its partners in Africa, and noted its interest in having further dialogue with UN-Women to identify how to step up its cooperation with the Entity in Africa and in the field.

21. In response to comments and questions from delegations, the Deputy Executive Director announced that UN-Women will soon present a policy brief on the global gendered impacts of the Ukraine crisis on energy access and food security and nutrition. She further thanked Member States for their support to UN-Women's work on data and statistics, and South Africa in particular for leading the work on the CSW. The Deputy Executive Director highlighted that next year's CSW will focus on innovation and technological change. The Regional Director for West and Central Africa shared further information about several UN-Women programmes in the region, including the Women Count and the Women Affirmative Procurement programmes. The Regional Director for East and Southern Africa shared additional details about the Women Count programme, and described how the new resident coordinator system has improved gender accountability and how the region has been implementing the new strategic plan.

VI. Assessment of the Independent Evaluation and Audit Services

22. The Director of the IEAS presented the assessment of the independence of the internal audit and investigation functions of UN-Women. In her presentation, she underscored the importance of independent oversight for building and retaining trust, for providing assurance that an organization is being managed to achieve its objectives, and for ensuring that resources are protected and used appropriately, effectively and efficiently. After describing the eight principles of independence outlined by the International Organization of Supreme Audit Institutions upon which the assessment drew, the Director shared that the assessment concluded that the UN-Women internal audit and investigation functions enjoy functional and

operational independence. She then shared two suggestions to further strengthen independence, namely: (1) to update the internal audit-related provisions of the financial rules and regulations; and (2) to ensure that the IEAS is provided with sustainable financial resources. The Director also suggested that the Executive Board may be better able to appreciate and use the results reported by the IEAS to guide UN-Women in the effective and efficient implementation of its mandate. In closing, she expressed appreciation for the Under-Secretary-General/Executive Director's support and respect for the IEAS, and welcomed the Executive Board's renewed interest in the vital role of internal audit, investigation, evaluation and other oversight services.

23. In her management response, the Under-Secretary-General/Executive Director reiterated her commitment to independent oversight and ensuring the trust and functioning of the Entity. She welcomed the report's confirmation that the IEAS enjoys functional and operational independence and expressed support for the recommendations outlined in the assessment.

24. After the opening of the floor, four delegations delivered statements. One Member State thanked the IEAS for the informative report and noted with appreciation the positive result of the assessment. The delegation further welcomed a dialogue with the Internal Audit Service (IAS) and requested information whether an external review was planned in the future for the audit services in UN-Women. Another Member State expressed appreciation for the opportunity to engage both formally and informally with the IEAS and its counterparts. It expressed support for fully resourcing audit and investigation functions, and investing in additional risk mitigation measures. It encouraged agencies to build the full cost of oversight into their project funding to ensure projects are not delivered at the expense of agency capability and credibility. The delegation further expressed support for multi-year core funding, and encouraged other donors to recognize that the global community cannot lift its expectations with regards to the prompt and robust treatment of sexual and financial malfeasance without also ensuring appropriate resources to meet these expectations. A third delegation speaking on behalf of 29 countries stressed that there has never been a more critical moment to ensure that the United Nations system's governance and oversight functions are strong, transparent, effective and based on the most robust international best practices. Member States committed to strengthening the conversation on oversight between the Executive Board and UN-Women, and expressed appreciation for UN-Women's management in facilitating direct channels of communication between the IAS and the Executive Board. The joint statement thanked the Entity for a quick response to the Executive Board's annual session decision regarding a self-assessment of the IAS. It further commended the Executive Director's initiative and leadership to establish an internal ethics function and welcomed updates in this regard. Finally, the joint statement called on UN-Women and the Executive Board to establish a sustainable and independent channel of communication between the Executive Board and key oversight stakeholders and entities to supplement management engagement and ensure that the annual calendar regularly includes robust and appropriate discussion on oversight matters. A fourth delegation welcomed the self-assessment by the IEAS and encouraged UN-Women to pursue institutional strengthening efforts in a manner that is sensitive to the overarching need for greater efficiency, coherence, balanced allocation of resources across different areas, and results-oriented operational activities. The delegation stressed the importance of proactively communicating the positive conclusions of the self-assessment to domestic stakeholders, to help break down potential misperceptions and misconceptions of the reputation and standing of UN-Women and other United Nations development system entities.

25. In response, the Under-Secretary-General/Executive Director reiterated her commitment to strengthening transparency, good governance and strong management. She further stated that UN-Women is investing in strengthening institutional management at the headquarters, regional and country levels. The head of the Entity added that UN-Women will continue to update the Executive Board on these processes, as well as the establishment of the ethics function. The Director of the IEAS thanked delegations for their interventions and confirmed that an external review of the internal audit function will be carried out in 2022. She further shared suggestions on how the Executive Board can more effectively use the work that internal oversight provides, such as to use and elevate the evidence and recommendations from the IEAS to help the organization to direct appropriate energy and resources to areas that need strengthening or can be scaled up.

VII. Closing

26. Following the adoption of the annual workplan of 2023 ([UNW/2022/CRP.5](#)), Cameroon made a statement. The delegation referred to Decision 2020/9 that aims to reduce the workload of the second regular session, and requested how the agenda of the second regular session can be further reduced given its proximity to High-Level Week. In response, the Secretary of the Executive Board assured delegations that the Secretariat, in consultation with the Bureau, will aim to shorten next year's second regular session to one day if possible, to alleviate the burden for delegations ahead of the United Nations General Assembly, in line with the recommendations of the working methods of the Executive Boards process of 2020.

27. In her closing statement, the Under-Secretary-General/Executive Director congratulated all delegations on a successful session and thanked the President and Vice-Presidents for chairing the session so deftly. She thanked the Vice-Presidents of the Executive Board – Argentina, Iceland, Sierra Leone and Ukraine – for having facilitated Executive Board decisions in 2022. Reflecting upon the regional briefing on Sub-Saharan Africa, the Under-Secretary-General/Executive Director reiterated that Africa remains a priority region for UN-Women. She noted how the region not only presents some of the greatest challenges for UN-Women's mandate, but also some of the most impressive achievements for equality to be recognized, reinforced and shared. She announced that her next mission will be to the United Republic of Tanzania. The head of UN-Women committed to continue to invest in the Africa Women's Leadership Network and other partners.

28. Regarding the Structured Dialogue on Financing, the Under-Secretary-General/Executive Director expressed appreciation for Member States' recognition of UN-Women's efforts to live up to the United Nations side of the Funding Compact, and for the progress made in resource mobilization. She thanked Member States for sharing her concern about the growing imbalance between core and non-core resources, and thanked delegations who also noted that UN-Women's mandate demands a higher core to non-core ratio than some other parts of the United Nations system. The head of the Entity acknowledged the calls to explore diversification in UN-Women's resource base and promised to continue to step up efforts, yet stressed that diversification alone will not deliver a solution to the Entity's financing challenges. She thanked donors for what they already do and asked them to further extend their generosity, particularly with regard to regular resources.

29. On the financial review, the Under-Secretary-General/Executive Director recognized the importance to accelerate the completion of the review so that the Executive Board can meet in October 2022 to discuss the full package of the financial

review together with UN-Women's audit and management response. The head of the Entity expressed support for a strong and independent oversight function and stressed that UN-Women is expected to demonstrate the highest standards of integrity, transparency, effectiveness and efficiency. She committed to ensuring that the IEAS has the predictable and sustainable resources it needs, and to providing more frequent briefings to the Executive Board. The Under-Secretary-General/Executive Director further recognized UN-Women's responsibility to listen and act upon the recommendations from the IEAS and vowed that UN-Women will track and improve its performance in that area. She confirmed that the ethics function will be up and running by the end of 2022.

30. Noting the importance of the work on ending violence against women, the Under-Secretary-General/Executive Director highlighted that the Spotlight Initiative is a crucial area of UN-Women's work that deserves more attention in future sessions. After detailing that UN-Women has been tasked with the implementation of one third of the USD 500 million of the initiative in 25 countries, the head of Entity noted that it has been very successful in supporting the women's movement in securing progress, strengthening grass-roots capacity, building an evidence base, and modelling a comprehensive approach and benefits. She added that, in 2021 alone, 198 laws or policies were signed or strengthened in 41 countries. She highlighted that gender-based violence convictions more than doubled across Spotlight countries, and that 1.3 million men and boys were educated on positive masculinity, respectful family relationships and non-violent conflict resolutions. The head of UN-Women further underlined that Resident Coordinators in 22 programmes selected UN-Women as technical leads, which further speaks to UN-Women's success in this area.

31. In closing, the Under-Secretary-General/Executive Director expressed appreciation for Member States' reactions to her assessment of her first year in office and thanked delegations for their trust in the organizational reforms. She further thanked the Executive Board for their appreciation of UN-Women's work in the intergovernmental space and with partners, as well as for their recognition of the Entity's work in crisis. She called the staff of UN-Women the "sheroes" of the organization, and thanked the Executive Board for their unwavering support.

32. Speaking on behalf of the Vice-President of the Executive Board, Deputy Permanent Representative of Iceland Thordur Aegir Oskarsson concluded by conveying his appreciation to all delegations, the Bureau, the facilitators and the Secretariat for contributing to a successful session and ensuring the high quality of deliberations. He also thanked the Under-Secretary-General/Executive Director for her comprehensive statement, and expressed appreciation to UN-Women for stepping up its contributions in crisis situations around the world and for its strengthened engagement with Member States to grow UN-Women's advocacy and policy capacities, including through its normative work.

33. The session was then adjourned.

Annex I**Decisions adopted at the second regular session of 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 bureaux 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
