





EXECUTIVE BOARD DECISION TRACKING TABLE FOR 2022


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



The full text of the Decisions per Executive Board sessions is available by clicking on the decision. The full compendium of Decisions adopted by the Executive Board in 2022 can be found on the [UNFPA Executive Board Website](#).



The status of a decision is indicated as follows: **(1) GREEN** ● signifies (a) ‘completed’ (action has been completed or decision is no longer relevant) or (b) ‘ongoing’ (action in progress, if a recurring item); **(2) YELLOW** ● signifies an action is ‘partially completed’ (action in progress, with a due date, if relevant).


Decision	Category	Responsible division(s)	Request	Deadline	Progress and follow-up action	Status
First Regular Session 2022 (Jan 31 – Feb 4)						
2022/1 Reports of UNDP, UNCDF, UNFPA and UNOPS on the implementation of the recommendations of the Board of Auditors, 2020	Recommendations of the Board of Auditors	Office of the Executive Director, Ethics Office	Para 1. Welcomes the unqualified audit opinions on UNDP, UNCDF, UNFPA and UNOPS issued by the United Nations Board of Auditors for 2020;			No actions required
			Para 2. Recalls its decision 2021/1 and calls upon UNDP, UNCDF, UNFPA and UNOPS to harmonize further their reporting formats on the implementation of the Board of Auditors recommendations, as appropriate, including, where possible, the time frames for their detailed reporting and the thematic categorization of recommendations into those that are priority, and any other priorities, and requests to work with UNICEF, UN-Women and WFP in that regard, as appropriate;	On-going	UNFPA led the process of harmonizing the reporting format and concluded the process in March 2022.	Completed ●
			Para 3. Acknowledges the progress made by UNDP, UNCDF, UNFPA and UNOPS in implementing the recommendations of the Board of Auditors, and supports the ongoing efforts of UNDP, UNCDF, UNFPA and UNOPS management to implement the recommendations of the Board of Auditors;			No actions required


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			Para 4. Notes paragraphs 33-59 and Note 11 in the Board of Auditors report for 2020 (A/76/5/Add.11) relating to the UNOPS sustainable investments in infrastructure and innovation (“S3i”) initiative, and encourages UNOPS to continue to strengthen its risk assessments and risk management.			No actions required
2022/2 Protection against sexual exploitation and abuse and sexual harassment			Para 1. Welcomes the updates by UNDP, UNFPA and UNOPS on actions to prevent and respond to sexual exploitation and abuse, and sexual harassment;			No actions required
	Ethics	Office of the Executive Director (OED), Office of Audit and Investigations Services (OAIS)	Para 2. Notes the progress made and the need for continued effort to prevent and respond to sexual exploitation and abuse and sexual harassment, including ensuring that the required actions implemented at country, regional and global levels are properly resourced and deliver impact;	On-going	UNFPA continues, in cooperation with UN and non-UN entities, its efforts through a range of actions detailed in its annual PSEAH action plan and based on the four-pronged PSEAH Strategy.	Completed and ongoing 
	Ethics	Office of the Executive Director (OED), Office of Audit and Investigations Services (OAIS)	Para 3. Requests UNDP, UNFPA and UNOPS to continue to take action to ensure a victim/survivor-centred, system-wide and coherent approach at the country, regional and global levels to prevent and respond to sexual exploitation and abuse and sexual harassment, while leveraging their respective mandates, including addressing, as needed, the increased risk of sexual exploitation and abuse and sexual harassment during the COVID-19 response and recovery;	On-going	UNFPA’s continued focus is to ensure a coherent victim-centred approach in all prevention and response efforts. To this end, UNFPA participates in all relevant fora, including the Office of the Special Coordinator on Improving the UN Response to SEA (OSCSEA), IASC, OECD/DAC, the CEB Taskforce on SH and collaborates closely with the Office of the Victim Rights’ Advocate. UNFPA has taken a number of immediate actions to address the increased risk of SEAH during COVID-19, including providing guidance and technical support for all country offices as well as targeted training and consultations with UNFPA PSEA focal points.	Completed and ongoing 
	Ethics	Office of the Executive Director (OED), Office of Audit and Investigations Services (OAIS)	Para 4. Further requests UNDP, UNFPA and UNOPS to continue to undertake timely and thorough victim/survivor-centred investigations, and to ensure prompt reporting on allegations to Members States through existing	On-going	Updates will be provided as requested in the OAIS annual report and PSEAH progress update including submission of PSEAH action plan. UNFPA continues to undertake timely victim centred investigations.	Completed and ongoing



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		Services (OAIS)	mechanisms/channels, as well as dedicated resources to investigations of sexual exploitation and abuse and sexual harassment, and requests an update on how each organization is improving its organizational culture to address all forms of sexual harassment, and its actions to prevent and respond to sexual exploitation and abuse and sexual harassment in its policies, procedures, operations, and through improvement of organizational culture at headquarters, regional and country levels, at the annual session, starting in 2022, and asks that this includes analysis of their implementation of system-wide initiatives, including the Implementing Partners Protocol, the Implementing Partner Capacity Assessment and ClearCheck;		<p>Investigations are undertaken by professional investigators trained and experienced in the conduct of victim-centred sexual misconduct investigations.</p> <p>OAIS has been incorporating in its annual report to the Executive Board a summary of all cases involving SEAH and SH that it has concluded during the year whether allegations have been substantiated or not. OAIS indicates within its Investigations Reports whether the concerned individuals in cases of substantiated allegations are recommended for inclusion in the ClearCheck database. OAIS will continue to include in the next annual report additional information requested by the Board with due regard to privacy and confidentiality.</p> <p>The UNFPA Integrity Group, comprising OED/PSEAH, OAIS, the Ethics Office, the Division for Human Resources, the Legal Unit, the Office of the Ombudsman, works to strengthen the UNFPA speak-up culture through improved prevention and early resolution and increased trust in existing response mechanisms.</p> <p>UNFPA complies with UN system-wide initiatives to strengthen accountability. UNFPA operationalized the UN Protocol on Allegations of SEA involving Implementing Partners and implements the UN Implementing Partner PSEA Capacity Assessment Tool. UNFPA also vets all new recruits against records of</p>	


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					prior misconduct in the ClearCheck database.	
	Ethics	Office of the Executive Director (OED), Office of Audit and Investigations Services (OAIS)	Para 5. Requests UNDP, UNFPA and UNOPS to continue taking a long-term approach to preventing and responding to sexual exploitation and abuse and sexual harassment, in line with their respective strategic plans;	On-going	<p>UNFPA's PSEAH strategy forms an integral part and contributes directly to the 2022-2025 Strategic Plan. This four-pronged strategy has four key objectives a) to effectively prevent b) to respond promptly when instances occur c) to assist victims and survivors and d) to ensure that all measures are embedded in a robust institutional framework.</p> <p>OAIS reassessed its modalities for dealing with SEAH and SH cases to provide a victim-centered approach in its investigation procedures as well as giving priority in investigating these cases. In addition, the Investigations Branch of OAIS has participated in regional meetings and all staff meetings of country offices to inform them of how OAIS is addressing these cases. OAIS has been working closely with the other members of the Integrity Group of UNFPA under the leadership of the DED (Management) to have a well-coordinated and long-term approach not only in responding to these complaints but in prevention and strengthening of relevant control and reporting mechanisms.</p>	Completed and ongoing 
	Ethics	Office of the Executive Director (OED), Office of Audit and Investigations	Para 6. Requests UNDP, UNFPA and UNOPS to ensure that leadership at all levels continue to be aware of their responsibilities in protecting against sexual exploitation and abuse and sexual harassment, and that staff with specific protection of sexual	On-going	UNFPA has several mechanisms to monitor progress and ensure uniformed implementation at all levels. These include but are not limited to the annual management compliance programme as well as dedicated PSEAH indicators which are mandatory for all UNFPA business units. Regular dedicated	Completed and ongoing 


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		Services (OAIS)	exploitation and abuse duties participate in inter-agency coordination mechanisms, as appropriate, and that all relevant staff are provided with appropriate role -specific training to support culture change;		training is provided to managers and to personnel tasked with carrying out PSEAH activities.	
	Ethics	Office of the Executive Director (OED), Office of Audit and Investigations Services (OAIS)	Para 7. Commends UNDP, UNFPA and UNOPS for the development of their respective strategies and annual submission to the United Nations Secretary-General of action plans on preventing and responding to sexual exploitation and abuse that are implemented at headquarters, regional and country levels, and requests UNDP, UNFPA and UNOPS to share headquarters-level action plans with the Executive Board annually;	Annually	UNFPA’s annual PSEA action plan submitted to the Secretary-General is shared with the Executive Board in advance of the annual session.	Completed and ongoing 
	Ethics	Office of the Executive Director (OED), Office of Audit and Investigations Services (OAIS)	Para 8. Requests an update from UNDP, UNFPA and UNOPS, at the first regular session of the Executive Board 2023, on metrics used to measure progress on tackling sexual exploitation and abuse and sexual harassment and how integrated results and resources framework indicators on sexual exploitation and abuse and sexual harassment have aligned with relevant quadrennial comprehensive policy review indicators and those of other United Nations development system agencies and ensure that data obtained, including on allegations, using these metrics and indicators and subsequent analysis, systematically inform	First regular session 2023	The update was provided at the First Regular Session of the Executive Board 2023.	Completed 




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			strategies, policies and procedures.			
2022/4 UNFPA evaluation			Para 1. Welcomes the relevance and utility of the quadrennial budgeted evaluation plan for 2022-202			No actions required
	Evaluation	Evaluation Office	<p>Para 2. Reaffirms the importance of evaluation as an essential tool for learning and accountability, and requests UNFPA to continue to ensure that adequate resources are provided for evaluation, in compliance with the evaluation policy, as endorsed in decision 2019/1 approving the UNFPA evaluation policy (DP/FPA/2019/1), and in keeping with expectations set out in the UNFPA integrated budget, 2022-2025 (DP/FPA/2021/9);</p>	On-going	<p>UNFPA’s commitment to provide sufficient resources for the evaluation function is reflected in the steady increase in investments over the years. Even in times of financial challenges and reductions in income during the 2014-2017 and 2018-2021 cycle, UNFPA safeguarded the budgets for the two independent functions and did not reduce their allocations, unlike for other parts of the organization. This is evidenced by an increase of over 308% in the Evaluation Office (from \$4.2 million in 2010 to \$17.2 million for 2022-2025).</p> <p>UNFPA has provided additional resources for the evaluation function in its Integrated Budget 2022-2025 proposal which was approved by the Executive Board. In addition, the quadrennial budgeted evaluation plan (QBEP) 2022-2025 includes funding for all planned centralized and high level and strategic decentralized evaluations. UNFPA has further strengthened the financial ring-fencing mechanism to support the implementation of regional and country programme evaluations.</p> <p>Overall, mirroring the rising income of the organization, the expenditure on evaluation nearly tripled between 2014 and 2022. The expenditure for the evaluation function in 2022 amounted to \$9.7 million, the highest amount ever spent in the evaluation function. In relative terms, this represents 0.80 per</p>	<p>Completed and on-going</p> 




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					<p>cent of the total UNFPA programme expenditure. Although the ratio is below the evaluation policy norm of 1.4% to 3% of the total programme expense for the evaluation function, in real terms, the total expenditure on evaluation function in 2022 increased by 7 per cent over 2021 (\$9.03 million), the highest amount ever spent in the evaluation function.</p> <p>In terms of economies of scale, as the income of the organization grows, the proportion of spending on evaluation will conversely decrease, even with nominal growth and additional investments. Thus, the relative decrease in the ratio of evaluation expenditure is reflective of the increased total programme expenses in 2022.</p> <p>Further proposals were included in the new evaluation policy approved by the Board at the first regular session 2024.</p>	
			<p>Para 3. Acknowledges the transparent and participatory process undertaken in developing the quadrennial budgeted evaluation plan for 2022-2025;</p>			<p>No actions required</p>
	<p>Evaluation</p>	<p>Evaluation Office</p>	<p>Para 4. Requests UNFPA to continue to extend the importance attributed to inter-agency collaboration in the implementation of the Strategic Plan 2022-2025 (DP/FPA/2021/8) to all evaluations of programmes and projects that include partnerships with other United Nations entities;</p>	<p>On-going</p>	<p>UNFPA continues to be fully engaged in contributing to system-wide evaluation mechanisms through actively involved in joint and system-wide evaluations. For instance, UNFPA continued to significantly exceed the commitment to collaborate in at least one joint or system-wide evaluation, with 61 percent (11 out 16) of centralized evaluations being either joint or system-wide. Going forward, 58 per cent of the proposed evaluations in the next four years will either be joint or system-wide exercises.</p>	<p>Completed and ongoing</p> 



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Annual Session 2022 (June 6 – June 10)						
2022/11 Annual Report of the Executive Director			Para 1. Takes note of the documents that make up the report of the Executive Director for 2021: DP/FPA/2022/4 (Part I, Part I/Add.1 and Part II);			No actions required
			Para 2. Notes with appreciation the progress made by UNFPA in achieving the results and the end-of-plan targets of the UNFPA strategic plan, 2018-2021;			No actions required
	Annual Report and Strategic Plan	Policy and Strategy Division	Para 3. Notes the baselines and targets set out in the Integrated Results and Resources Framework, 2022-2025, and encourages continued commitment to results-driven programmes, agile and effective operations, and multistakeholder partnerships that can accelerate progress towards realizing the 2030 Agenda for Sustainable Development;	On-going	<p>UNFPA continues its commitment to results-based programming, including through capacity development, quality assurance, and adaptive management and UNFPA is strengthening its multi-stakeholder partnerships by further harnessing the innovation ecosystem, enabling youth and women as change agents, South-South and triangular cooperation, and partnering with non-traditional partners.</p> <p>UNFPA has revamped its country programming process to better plan results in line with the Cooperation Framework and national development priorities.</p> <p>UNFPA has developed a results-based management action plan for the strategic planning period.</p>	Completed and ongoing 
Annual Report and Strategic Plan	Policy and Strategy Division, Division for management services, Division of Communications and Strategic Partnerships, Technical Division	Para 4. Recalls its decisions 2021/9, paragraph 4, and 2021/17, paragraph 6, and requests UNFPA to continue to include in the annual reports of the Executive Director on the implementation of the strategic plan, 2022-2025, including in its midterm review, information on results jointly achieved with United Nations development system entities, identified through common and complementary indicators.	Annual reports 2022, 2023, 2024, 2025	<p>UNFPA commits to reflect results achieved jointly with UN development entities in its reporting as requested.</p> <p>In the 2022 annual report, UNFPA added a case related to the achievement of one of the common indicators - youth peace and security framework together with other agencies.</p> <p>UNFPA will add more examples of indicators achieved together with other UN agencies.</p>	In Progress 	

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					UNFPA will continue to use the harmonised approach on assessing the performance of the results framework that includes common and complementary indicators	
2022/12 UNFPA evaluation	Evaluation		Para 1. Takes note of the report on the evaluation function (DP/FPA/2022/5), and of the programme of work and budget of the Evaluation Office in 2022;			No actions required
			Para 2. Welcomes the achievements across the evaluation performance indicators and the continued adaptability and responsiveness of the evaluation function in the face of the COVID-19 crisis;			No actions required
			Para 3. Also welcomes the achievements in contributing to United Nations system-wide evaluation efforts, and in fostering national evaluation capacity development;			No actions required
		Policy and Strategy Division, Division for Management Services	Para 4. Encourages UNFPA to continue to increase investments in the evaluation function.	Ongoing	<p>UNFPA remains fully committed to ensuring a robust evaluation function.</p> <p>UNFPA’s commitment to provide sufficient resources for the evaluation function is reflected in the steady increase in investments over the years. Even in times of financial challenges and reductions in income during the 2014-2017 and 2018-2021 cycle, UNFPA safeguarded the budgets for the two independent functions. Mirroring the rising income of the organization, the expenditure on evaluation nearly tripled between 2014 and 2022.</p> <p>UNFPA has provided additional resources for the evaluation function in its Integrated Budget 2022-2025 which was approved by the Executive Board. In addition, the quadrennial budgeted evaluation plan (QBEP) 2022-2025 includes funding for all planned centralized and high level and strategic decentralized evaluations. UNFPA has further strengthened the financial ring-fencing mechanism to support the</p>	<p>Completed and on-going</p> 



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					<p>implementation of regional and country programme evaluations.</p> <p>Overall, the expenditure for the evaluation function in 2022 amounted to \$9.7 million, the highest amount ever spent in the evaluation function. In relative terms, this represents 0.80 per cent of the total UNFPA programme expenditure. Although the ratio is below the evaluation policy norm of 1.4% to 3% of the total programme budget for the evaluation function, in real terms, the total expenditure on evaluation function in 2022 increased by 7 per cent over 2021 (\$9.03 million). In terms of economies of scale, as the income of the organization grows, the proportion of spending on evaluation will conversely decrease, even with nominal growth and additional investments. Thus, the relative decrease in the ratio of evaluation expenditure is reflective of the increased total programme expenses in 2022.</p>	
2022/14 Repositioning of the United Nations development system	UN reform	Policy and Strategy Division	Para 1. <i>Takes notes</i> of the updates provided by UNDP, UNFPA and UNOPS 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, and requests that UNDP, UNFPA and UNOPS provide future updates in a concise, clear and relevant manner within existing reporting;	Ongoing	UNFPA provides a clear and concise update on its efforts to implement the mandates related to the repositioning of the United Nations Development System at the Executive Board's annual session, within existing reporting. In line with existing reporting, UNFPA will continue to provide these updates to the Executive Board during its annual session each year.	Completed and ongoing 



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			Para 2. <i>Urges</i> UNDP, UNFPA and UNOPS to continue to implement General Assembly resolutions 72/279, 75/233 and 76/4 and to support the efforts of the Secretary-General in implementing related mandates;	Ongoing	UNFPA is committed to implementing mandates related to the repositioning of the UN Development system. UNFPA will also continue to support the efforts of the Secretary-General in their regard. UNFPA will provide annual updates to the Executive Board on these efforts within existing reporting mechanisms.	Completed and ongoing 
			Para 3. <i>Welcomes</i> the partnerships with the international financial institutions, and decides to include an update on UNDP, UNFPA and UNOPS engagement with the international financial institutions as a standalone item on the agenda of the first regular session 2023;			No actions required
			Para 4. <i>Welcomes</i> UNDP and UNFPA progress in aligning country programme documents to the United Nations Sustainable Development Cooperation Frameworks, and urges UNDP and UNFPA to continue to seek confirmation from the resident coordinators of the alignment of the country programmes with the Cooperation Frameworks;	Ongoing	UNFPA continues to require written confirmation from resident coordinators that UNFPA's country programmes are aligned with - and derived from - Cooperation Frameworks, before submitting for endorsement by the Executive Board.	Completed and ongoing 
			Para 5. <i>Stresses</i> the importance of integrated solutions, including enhanced cooperation, collaboration and coordination across humanitarian, development and peacebuilding operations of the United Nations system, as appropriate, to address the complex, multifaceted challenges impacting the achievement of the Sustainable Development Goals, and requests that UNDP, UNFPA and UNOPS update the Executive Board on how they are collaborating in joint analysis, needs assessments, planning, including collective outcomes, and programme delivery;	Ongoing	An update on UNFPA's collaboration in joint analysis, needs assessments, planning for enhanced coordination across humanitarian, development and peace operations has been included within the annex to the Annual Report of the Executive Director on the implementation of the Quadrennial Comprehensive Policy Review (QCPR). In addition, an annex to the Executive Director's annual report containing a humanitarian update is shared in advance of the Annual Session.	Completed and ongoing 



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			Para 6. <i>Requests</i> that UNDP, UNFPA and UNOPS provide the Executive Board with an update on the implementation of the management and accountability framework, including the contributions of heads of agencies at country level and regional representatives to the implementation of United Nations development system reform;	Ongoing	UNFPA provides an update to the Executive Board on the implementation of the Management and Accountability Framework, within existing reporting mechanisms, including through the UNDS Reform information note presented to the Executive Board at its Annual Session, the QCPR annex to the ED annual report, and at the informal consultation.	Completed and ongoing 
			Para 7. <i>Requests</i> that UNDP, UNFPA and UNOPS provide the Executive Board with information and data on their respective efforts to realize efficiency gains through their contributions to system-wide coherence, collaboration and harmonization, and stresses the need to continue to realize efficiency gains, as stated in operational paragraph 14 of General Assembly resolution 72/279.	Ongoing	UNFPA will continue to implement the efficiency agenda as a part of the implementation of its Strategic Plan 2022-2025. In this regard, efficiency reporting is included in the annual report of the Executive Director to the Executive Board, as well as its annex on the implementation of the QCPR and the Information Note on the implementation of the repositioning of the UN Development System.	Completed and ongoing 
2022/15 Reports of UNDP, UNFPA and UNOPS on internal audit and investigations, and management responses	Internal Audit and Investigation		Para 1. <i>Welcomes</i> the progress of UNDP, UNFPA and UNOPS in addressing audit-related management issues in 2021;			No actions required
			Para 2. <i>Notes with appreciation</i> efforts to implement outstanding audit recommendations from previous reports;			No actions required
			Para 3. <i>Reiterates</i> the importance of the provision of sufficient resources for audit and investigation functions;			No actions required
	Internal Audit and Investigation	Office of Audit and Investigation Services	Para 4. <i>Requests</i> that the Executive Board receive more regular closed briefings from the UNDP Office of Audit and Investigations (OAI), the UNFPA Office of Audit and Investigation Services (OAIS) and the UNOPS Internal Audit and Investigations Group (IAIG), in a timely manner and throughout the year, as needed, on potential red flags,	On-going	In accordance with EB Decision 2022/15 (Paragraph 4) and as reiterated in EB Decision 2022/22 and 2023/7 - OAIS will, as from 2023, provide regular closed briefings to the Board, in a timely manner and throughout the year on potential red flags, audit findings, and the status of investigations, with due regard for confidentiality and privacy. The first such closed briefing took place at the Board Informal on 26 July 2023	Completed and ongoing 


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			audit findings and the status of investigations;		organized by OAIS. The modalities of subsequent closed sessions have since been established with the latest briefings having taken place in February and May 2024.	
	Internal Audit and Investigation	Office of Audit and Investigation Services	Para 5. <i>Requests</i> the Directors of the OAI, OAIS and IAIG to provide at the second regular session 2022 their comprehensive assessments on the independence of each office, containing reflections on (but not limited to) the degree to which each respective office 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 United Nations Office of Internal Oversight Services (OIOS); and requests them to also provide suggestions and pathways on how to further strengthen the independence of each respective office as well as their budget estimates required for the execution of the full mandate;	Second regular session 2022	OAIS presented its report on the ‘Assessment of the Independence of the UNFPA Office of Audit and Investigation Services’ to the Executive Board at its Second Regular Session of 2022.	Completed and ongoing 
		Office of Audit and Investigation Services	Para 6. <i>Decides</i> to include an item on internal controls for decision at the second regular session 2022;	Second regular session 2022	Based on further guidance provided by the Bureau that this decision refers to the submission by the three offices of suggestions and pathways to further strengthen their independence, OAIS included its suggestions and pathways in its report on the ‘Assessment of the independence of the UNFPA Office of Audit and Investigation Services’ that	Completed 




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					was presented at the Board's Second Regular Session of 2022.	
	Internal Audit and Investigation		Para 7. <i>Takes note</i> of the annual report of the Office of Audit and Investigations (OAI) on internal audit and investigation activities in 2021 (DP/2022/15), which has been harmonized with those of other United Nations agencies, in line with Executive Board decision 2020/10, and its annexes and the management response thereto;			No actions required
			Para 8. <i>Expresses</i> continuing support for the internal audit and investigation functions of UNDP;			No actions required
			Para 9. <i>Takes note</i> of the annual report of the Audit and Evaluation Advisory Committee, which should be reviewed as a separate document within the framework of this report;			No actions required
			Para 10. <i>Requests</i> that an independent evaluation of the OAI be undertaken to confirm that its resourcing, capacity and capability are appropriate to meet its workload under the newly strengthened fiduciary system in a timely and comprehensive manner;			No actions required
			Para 11. <i>Takes note</i> of (a) the report of the Office of Audit and Investigation Services (OAIS) on UNFPA internal audit and investigation activities in 2021 (DP/FPA/2022/6), harmonized with those of other funds and programmes, in line with Executive Board decision 2020/10; (b) the opinion of OAIS on the adequacy and effectiveness of the UNFPA framework of governance, risk management and control; (c) the annual report of the Oversight Advisory Committee (DP/FPA/2022/6/Add.1), and (d) the management response to these two reports;			No actions required
			Para 12. <i>Expresses</i> continuing support for the strategic initiatives OAIS has started to embark on to improve its efficiency and effectiveness so it can better carry out its mandate;			No actions required
			Para 13. <i>Takes note</i> of the annual report of the Internal Audit and Investigations Group (IAIG) for 2021 (DP/OPS/2022/3) and the management response;			No actions required
			Para 14. <i>Reaffirms</i> the need to ensure the full independence of the UNOPS internal audit and investigation mechanisms;			No actions required
			Para 15. <i>Takes note</i> of the annual report of the Audit Advisory Committee for 2021, in line with Executive Board decision 2008/37, and supports the recommendation that IAIG should maintain a clear delineation between internal oversight and advisory activities;			No actions required
	Para 16. <i>Requests</i> the Director of IAIG to provide an update to the Executive Board on the status of investigations related to S3i irregularities at the second regular session 2022, or at an earlier date, as needed.			No actions required		
2022/16 Reports of the ethics offices of UNDP, UNFPA and UNOPS	Ethics		Para 1. <i>Takes note of</i> the reports of the ethics offices of UNDP, UNFPA and UNOPS (DP/2022/16; DP/FPA/2022/7; DP/OPS/2022/4);			No actions required
			Para 2. <i>Takes note</i> of the continuously growing caseload of the UNDP, UNFPA and UNOPS ethics offices and, concerned about their limited capacities, requests to ensure their respective ethics offices can adequately execute their mandates;			No actions required
		Ethics Office	Para 3. <i>Requests</i> the respective ethics offices to report on greater collaboration opportunities on field missions, on training and on	On-going	The Ethics Panel of the United Nations has scheduled a standing item on collaboration opportunities.	Completed and ongoing

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			outreach as well as on shared ethics-related guidance in their annual reports;			
			Para 4. <i>Requests</i> the ethics offices of UNDP, UNFPA and UNOPS to maintain and strengthen their independence, in accordance with General Assembly resolutions 60/248 and 60/254, and encourages direct and independent communication with the Executive Board, as needed, through reports or briefings, in particular on concerns related to whistle-blower protection against retaliation issues;	On-going	UNFPA Ethics remains committed to ensuring its independence in accordance with General Assembly resolutions 60/248 and 60/254, and to report independently to the Executive Board, as needed, in particular on concerns related to whistle-blower protection against retaliation issues.	Completed and ongoing 
	Ethics		Para 5. <i>Notes</i> the progress made by the UNDP Ethics Office in strengthening the ethical culture of UNDP;			No actions required
			Para 6. <i>Welcomes</i> the continued progress in the work of the UNFPA Ethics Office;			No actions required
			Para 7. <i>Reaffirms</i> the need of the full independence of the UNOPS ethics function, and requests an independent review of the ethics function to ensure the independence and impartiality of the work;			No actions required
			Para 8. <i>Urges</i> the Director of the UNOPS Ethics and Compliance Office to demonstrate and assure the Board of its full functionality and independence;			No actions required
			Para 9. <i>Urges</i> UNOPS to ensure that a strong whistle-blower function and protection against retaliation system is in place to ensure the protection of individuals that report wrongdoings and risks related to weaknesses within the UNOPS management and control systems, and requests UNOPS to finalize and publish an updated whistle-blower policy, to be presented to the Executive Board at the second regular session 2022;			No actions required
			Para 10. <i>Requests</i> UNOPS to update and make public its ethics website and to provide all information in an easy-to-access format for all UNOPS employees;			No actions required
			Para 11. <i>Requests</i> the Director of the UNOPS Ethics and Compliance Office to report at the second regular session 2022 on the constitution of the office and the actions taken to strengthen the independence of the Office and whistle-blower protections.			No actions required
Second Regular Session 2022 (August 29 – September 1)						
2022/19 UNFPA structured	Structured Funding Dialogue	Division of Communications and Strategic Partnerships,	Para 1. Welcomes the report on the UNFPA structured funding dialogue, 2021-2022 (DP/FPA/2022/10), and related	On-going	UNFPA remains committed to the Funding Compact and is actively engaging with DCO and other UNDS entities around draft concepts for the	Completed and on-going

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funding dialogue		Policy and Strategy Division, Division for management services	annexes, as well as the substantial progress made on United Nations entity-specific commitments under the funding compact; encourages UNFPA to continue its efforts to meet the commitments under the funding compact and reaffirms the call for entities of the United Nations development system and Member States to contribute to its full and effective implementation, in accordance with General Assembly resolution 75/233;		Funding Compact 2.0. UNFPA is meeting almost all current UNDS commitments. The UNFPA core to non-core ratio was 29% in 2022, still below the 30% threshold. Despite efforts to diversify the number of donors to core, there were 96 donors in 2022, less than 101 in 2021. UNFPA did however see a 42% increase in funding to single-agency thematic funds from 2021 demonstrating progress in increasing other forms of flexible funding. UNFPA continues to work on expanding visibility for donors and engaging with them through the Structured Funding Dialogues.	
			Para 2. Notes the importance of sufficient and predictable regular (core) resources linked to intended and demonstrated results, as these are critical for UNFPA to deliver on the strategic plan, 2022-2025, respond to the effects of the COVID-19 pandemic and various humanitarian crises and to help realize the 2030 Agenda for Sustainable Development;			No actions required
	Structured Funding Dialogue	Division of Communications and Strategic Partnerships, Policy and Strategy Division, Division for management services	Para 3. Recalls decision 2021/19 on the importance of broadening the contributor base and requests UNFPA to continue engaging with Member States to consider prioritizing contributions to UNFPA regular (core) resources in a timely and predictable manner, in line with the funding compact, and requests UNFPA to continue to make efforts in terms of visibility and recognition of contributions, in particular for regular (core) resources;	On-going	UNFPA remains committed to the Funding Compact and is actively engaging with DCO and other UNDS entities around draft concepts for the Funding Compact 2.0. UNFPA is meeting almost all current UNDS commitments. The UNFPA core to non-core ratio was 29% in 2022, still below the 30% threshold. Despite efforts to diversify the number of donors to core, there were 96 donors in 2022, less than 101 in 2021. UNFPA did however see a 42% increase in funding to single-agency thematic funds from 2021 demonstrating progress in increasing other forms of flexible funding. UNFPA continues to work on expanding visibility for donors and engaging with them through the Structured Funding Dialogues.	Completed and on-going 




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	Structured Funding Dialogue	Division of Communications and Strategic Partnerships, Policy and Strategy Division, Division for management services	Para 4. Notes the importance of a diverse contributor base, and encourages UNFPA to continue to engage with relevant stakeholders to diversify its potential sources of funding, including the private sector, foundations, civil society and individuals, and through strengthened partnerships with international financial institutions;	On-going	UNFPA remains committed to the Funding Compact and is actively engaging with DCO and other UNDS entities around draft concepts for the Funding Compact 2.0. UNFPA is meeting almost all current UNDS commitments. The UNFPA core to non-core ratio was 29% in 2022, still below the 30% threshold. Despite efforts to diversify the number of donors to core, there were 96 donors in 2022, less than 101 in 2021. UNFPA did however see a 42% increase in funding to single-agency thematic funds from 2021 demonstrating progress in increasing other forms of flexible funding. UNFPA continues to work on expanding visibility for donors and engaging with them through the Structured Funding Dialogues.	Completed and on-going 
			Para 5. Notes the importance of flexible thematic and pooled funding, as critical for UNFPA to be able to accelerate programming to meet the organization’s three transformative results and contribute to the achievement of the Sustainable Development Goals, particularly in those areas in which development gains have been eroded by the COVID-19 pandemic and multiple crises;			No actions required
	Structured Funding Dialogue	Division of Communications and Strategic Partnerships, Policy and Strategy Division, Division for management services	Para 6. Encourages UNFPA to continue its dialogue with Member States, through the structured funding dialogues, on shifting from highly earmarked funds to more predictable and flexible funding, especially for core resources, and to adhere to the mutually reinforcing commitments of the funding compact.	On-going	UNFPA remains committed to the Funding Compact and is actively engaging with DCO and other UNDS entities around draft concepts for the Funding Compact 2.0. UNFPA is meeting almost all current UNDS commitments. The UNFPA core to non-core ratio was 29% in 2022, still below the 30% threshold. Despite efforts to diversify the number of donors to core, there were 96 donors in 2022, less than 101 in 2021. UNFPA did however see a 42% increase in funding to single-agency thematic funds from 2021 demonstrating progress in increasing other forms of flexible funding. UNFPA	Completed and on-going 



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					continues to work on expanding visibility for donors and engaging with them through the Structured Funding Dialogues.	
2022/22 Update on oversight matters			Para 1. Takes note with appreciation of the reports of the directors of the UNDP Office of Audit and Investigations (OAI), the UNFPA Office of Audit and Investigation Services (OAIS) and the UNOPS Internal Audit and Investigations Group (IAIG), which provide an assessment on the degree of independence of each office as well as recommendations for improvements in administrative processes and operational arrangements, in line with decision 2022/15;			No actions required
	Internal Audit and Investigation	Office of Audit and Investigation Services	Para 2. Takes note of the suggestions and pathways recommended in the assessments of the independence of OAI, OAIS and IAIG, and of their respective management responses, and requests that: (a) UNDP and UNFPA take action, as appropriate, to implement the assessments' recommendations and report, in their management responses for the annual session in 2023, on the progress made by UNDP and UNFPA, respectively, on their implementation; and asks, in case a recommendation has not or partially been implemented or agreed to by management, the management of UNDP and UNFPA to provide explanations, in line with established practice; (b) UNOPS urgently implement all recommendations made by IAIG and that it report to the Executive Board during the annual session in 2023 on the progress made in this regard;	Annual Session 2023	Management agreed with all the suggestions and pathways recommended in the assessment of OAIS independence and most of these were either fully implemented or initiated and in progress in 2022 and 2023. An Information Note was shared with the Board prior to the Second Regular Session 2023.	Completed 
	Internal Audit and Investigation	Office of Audit and Investigation	Para 3. Stresses the importance of ensuring that independent audit and investigation offices have full independence in delivering their	On-going	Almost all recommendations from the OAIS report on the 'Assessment of the independence of the UNFPA Office of Audit and Investigation Services' have	Completed and on-going

Decision	Category	Responsible division(s)	Request	Deadline	Progress and follow-up action	Status
		Services	services to provide the Executive Board, agency management and other stakeholders the necessary and appropriate assurances and advice on the governance, risk management and internal controls of the entities;		been implemented. An Information Note was shared with the Board prior to the Second Regular Session 2023.	
			Para 4. Recalls its decision 2022/15, paragraph 4, and, in this regard, welcomes more regular closed briefings from the independent audit and investigation offices in a timely manner and throughout the year, as needed, on potential red flags, emerging risks and internal control issues, audit findings and the status of investigations, with due regard for confidentiality and privacy;	On-going	In accordance with the Executive Board decision 2022/15 (Paragraph 4) - reiterated in the Board's decision on the Assessment of the Independence of the UNFPA Office of Audit and Investigation Services (Second Regular Session of 2022) - OAIS will, as from 2023, provide regular closed briefings to the Board, in a timely manner and throughout the year, as needed, on potential red flags, audit findings, and the status of investigations, with due regard for confidentiality and privacy. The first such briefing took place on 26 July 2023.	Completed and on-going 
			Para 5. Also recalls decision 2022/15, paragraph 3, and reiterates the importance of the provision of sufficient resources for audit and investigation functions in order to preserve the offices' independence, integrity and professionalism, and to allow for full, adequate and effective execution of the respective mandate of each audit and investigations office, within the established applicable budgetary process, and to update policies, where applicable;	On-going	UNFPA's commitment to provide sufficient resources for the independent internal audit and oversight function is reflected in the steady increase in investments over the years. Even in times of financial challenges and reductions in income during the 2014-2017 and 2018-2021 cycle, UNFPA safeguarded the budgets for the two independent functions and did not reduce their allocations, unlike for other parts of the organization. This is evidenced by an increase of 133% in the Office of Internal Audit and Investigations Services (from \$17.1 million in 2010 to \$39.9 million for 2022-2025). In the context of the previous mid-term review (Strategic Plan 2018-2021) and	Completed and on-going 

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					<p>following review by the Oversight Advisory Committee, OAIS put forward a proposal to management for strengthening both the audit and investigation functions. As a result, as part of the integrated budget planning process for the 2022-2025 strategic plan cycle, four new posts were created to augment OAIS staffing - one in the Internal Audit Branch and three for the Investigation Branch.</p> <p>In 2022, the Executive Director approved a first phase of OAIS restructuring, implemented through existing post reclassifications on a budget-neutral basis.</p> <p>In accordance with revised applicable policy and procedures adopted by management to reinforce the independence of OAIS in response to Executive Board decisions, and following a recommendation of the Resource Management Committee, a carryover of unspent budget balances of \$2.1 million in 2022 to 2023 was approved by the Executive Director in April 2023. The unspent budget balance from 2022 will be used, in the interim, to create 11 temporary posts on a budget-neutral basis in 2023.</p> <p>The Executive Director’s approval included \$2.7 million to fund the 11 temporary posts to December 2025 (as part of the MTR of the quadrennial integrated budget). Other than the \$2.7 million additional resources indicated above, no further budgetary resources were allocated to OAIS during the</p>	

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					<p>midterm review of the UNFPA Strategic Plan, 2022-2025, undertaken in 2023. OAIS continues to assess its resourcing with a view to presenting any necessary requests for additional budgetary allocations at the next UNFPA strategic plan.</p> <p>The initial OAIS budget for 2023 to support its activities was \$9.9 million. Following carryover of the unspent 2022 budget balances of \$2.1 million to 2023, the revised budget for the year is \$12.0 million (i.e., \$9.9 million plus \$2.1 million).</p> <p>Following recommendation by the UNFPA Resource Management Committee and approval by the Executive Director, unspent budget balances of \$2.1 million in 2022, occasioned mainly through savings from vacant posts and operational costs, were carried forward to 2023, in accordance with the revised applicable policy and procedures adopted by management to reinforce the independence of OAIS in response to Executive Board decisions – bringing the 2023 budget to \$12.0 million.</p> <p>As requested by the Executive Board in its decision No. 2022/15, OAIS presented to the Board, at its Annual Session in June 2023, how it (OAIS) would utilize its available funds and the budget estimates and staffing requirements for the full execution of its mandate.</p>	
	Internal Audit	Office of the	Para 6. Requests UNDP, UNFPA and UNOPS to include, as a	First regular	The template has been prepared.	Completed

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	and Investigation	Executive Director	permanent annex in their annual reports to the Executive Board, a concise agency-specific summary of the oversight functions responsible for audit, investigation, ethics, evaluation and whistle-blower protection, and also requests UNDP, UNFPA and UNOPS to ensure these summaries follow a uniform template, to be provided by the Bureau;	session 2023	This template was included as an annex (annex 6) in the Executive Director's annual report presented at the Annual Session in 2023.	
	Internal Audit and Investigation	Office of Audit and Investigation Services	Para 7. Further requests OAI, OAIS and IAIG to include in the executive summaries of their 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;	On-going	Implemented as from 2023 in the OAIS report to the Executive Board on UNFPA internal audit and investigation activities in 2022.	Completed and on-going 
			Para 8. Welcomes efforts of OAI, OAIS and IAIG to harmonize approaches between the organizations and encourages continuing these cooperation efforts to enhance effectiveness, efficiency and inter-agency learning;	On-going	The UNFPA Office of Audit and Investigation Services together with counterparts from UNDP, UNICEF, UN-Women and UNOPS agreed on a final harmonized template for annual reports to their respective Executive Boards. OAIS adopted the harmonized approach in the preparation of its 2021 Annual Report, which was presented at the Annual Session in June 2022. Efforts to find more areas for harmonization with other UN Organizations will continue.	Completed and on-going 
	Working Methods	Executive Board Branch/Office	Para 9. Requests the Bureau of UNDP, UNFPA and UNOPS, in consultation with the relevant	First regular	In December 2022, the Bureau of the UNDP, UNFPA and UNOPS Executive Board, in consultation with the relevant	Completed

Decision	Category	Responsible division(s)	Request	Deadline	Progress and follow-up action	Status
		of Executive Director	bureaux of United Nations development system entities, to provide options and cost estimates for an assessment, including the feasibility of a third-party assessment by an entity external to the United Nations system with independent expertise on governance and oversight, of how the Executive Board, in collaboration with UNDP, UNFPA and UNOPS as well as the United Nations system, executes its governance and oversight functions, with a view to ensuring that these functions are aligned with the highest international standards and best practices;	session 2023	<p>Bureaux of United Nations development system entities, shared a paper on ‘Options for an assessment of how the Executive Boards execute their governance and oversight functions.’</p> <p>A joint UNDP, UNFPA, UNOPS, UNICEF and UN Women informal consultation on the follow up on oversight matters was held at the First Regular Session 2023 for further discussion on this topic.</p> <p>In February 2023, it was agreed that the assessment will be carried out by the Joint Inspection Unit.</p>	
	Working Methods	Executive Board Branch/Office of Executive Director	Para 10. Further requests the Bureau of UNDP, UNFPA and UNOPS to present these options for consideration by the Executive Board by the first regular session 2023, with a view to providing a final assessment and relevant recommendations to the Executive Board no later than the annual session 2023;	First regular session 2023	<p>In December 2022, the Bureau of the UNDP, UNFPA and UNOPS Executive Board, in consultation with the relevant Bureaux of United Nations development system entities, shared a paper on ‘Options for an assessment of how the Executive Boards execute their governance and oversight functions.’</p> <p>A joint UNDP, UNFPA, UNOPS, UNICEF and UN Women informal consultation on the follow up on oversight matters was held at the First Regular Session 2023 for further discussion on this topic.</p> <p>In February 2023, it was agreed that the assessment will be carried out by the Joint Inspection Unit.</p>	Completed 
			Para 11. Notes with appreciation that OAI conducted the self-assessment in compliance with the request in decision 2022/15 and in conformity with UNDP regulations and rules,			No actions required

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			policies and procedures, including the consideration of internationally recognized standards applicable for audit and investigations functions, and welcomes responses in the self-assessment report that attest to the independence of the office;			
			Para 12. Notes with appreciation that OAIS conducted the self-assessment in compliance with the request in decision 2022/15 and in conformity with UNFPA regulations and rules, policies and procedures, including the consideration of internationally recognized standards applicable for audit and investigations functions, and welcomes responses in the self-assessment report that attest to the independence of the office;			No actions required
			Para 13. Endorses IAIG revised audit charter and requests the Acting Executive Director of UNOPS to promulgate it without further notice;			No actions required
			Para 14. Expresses concern about the observations outlined in the assessment of the independence of the IAIG;			No actions required
			Para 15. Urges UNOPS to promote the independence and integrity of IAIG, and to restore and continuously strengthen its organizational culture with regard to ethics, transparency and integrity;			No actions required
			Para 16. Recognizes the recent efforts made by the Director of IAIG to establish regular meetings and interactions with the Executive Board and encourages him to maintain the relationship with the Board.			No actions required