



Economic and Social Council

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For decision

United Nations Children's Fund

Executive Board

First regular session 2022

8–11 February 2022

Agenda item 10

Draft decision submitted to the Executive Board

UNICEF financial report and audited financial statements for the year ended 31 December 2020 and report of the Board of Auditors, and management response

The Executive Board

1. *Welcomes* the unqualified audit opinion for 2020 issued by the Board of Auditors, the report of the Board of Auditors for the financial period that ended on 31 December 2020 ([A/76/5/Add.3](#)) as well as the management response ([E/ICEF/2022/AB/L.2](#));

2. *Also welcomes* the progress made by UNICEF in implementing the recommendations of the Board of Auditors, and supports the ongoing efforts of UNICEF management to implement the recommendations of the Board of Auditors;

3. *Encourages* UNICEF to harmonize further its reporting format with other United Nations funds and programmes on the management response to the report of the Board of Auditors and the implementation of the recommendations, as appropriate, including where possible the time frames for their detailed reporting and the categorization of recommendations, and to work with the United Nations Development Programme, the United Nations Capital Development Fund, the United Nations Population Fund, the United Nations Office for Project Services, the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) and the World Food Programme in that regard, as appropriate.

