



Economic and Social Council

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For decision

United Nations Children's Fund

Executive Board

Second regular session 2020

8–11 September 2020

Agenda item 11

Draft decision submitted to the Executive Board

Office of Internal Audit and Investigations 2019 annual report to the Executive Board, and management response

The Executive Board

1. *Takes note* of the UNICEF Office of Internal Audit and Investigations 2019 annual report to the Executive Board ([E/ICEF/2020/AB/L.3](#)), its addendum ([E/ICEF/2020/AB/L.3/Add.1](#)) and its management response ([E/ICEF/2020/AB/L.4](#)) as well as the UNICEF Audit Advisory Committee 2019 annual report to the Executive Board;

2. *Welcomes* the overall opinion of the adequacy and effectiveness of the organization's framework of governance, risk management and control;

3. *Also welcomes* the conclusion of the external quality assessment of the internal audit function by the Institute of Internal Auditors, which issued its report in November 2019 in which UNICEF received the top rating of general conformance with the International Standards for the Professional Practice of Internal Auditing and with the Institute of Internal Auditors' Code of Ethics;

4. *Takes note* of the assessment of the Office of Internal Audit and Investigations that its resources are inadequate for the fulfilment of its mandate and requests UNICEF to ensure adequate resources and staffing capacities for the Office;

5. *Encourages* UNICEF to work with the United Nations Development Programme, 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 and agree on harmonized definitions and reporting for audit and investigation matters and, where applicable, to provide the Executive Board with a more coherent overview of findings and results.

