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United Nations Children's Fund

Executive Board

Compendium of decisions adopted by the Executive Board at its annual session of 2024

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2024/6

Report on the midterm review of the UNICEF Strategic Plan, 2022–2025 and annual report for 2023 of the Executive Director of UNICEF

The Executive Board

1. *Takes note* of the report on the midterm review of the UNICEF Strategic Plan, 2022–2025 and annual report for 2023 of the Executive Director of UNICEF, as well as the proposed revised Integrated Results and Resources Framework of the UNICEF Strategic Plan, 2022–2025; the report on the implementation of the Integrated Results and Resources Framework of the UNICEF Strategic Plan, 2022–2025; the report on the implementation of the quadrennial comprehensive policy review of operational activities for development of the United Nations system; the description of independent oversight functions/bodies in UNICEF; and the data companion and scorecard;

2. *Decides* to transmit the above-mentioned reports to the Economic and Social Council, along with a summary of the comments and guidance of the Executive Board;

3. *Takes note* of the UNICEF report on the recommendations of the Joint Inspection Unit, including the management responses to the four recommendations of the Joint Inspection Unit intended for consideration by the Executive Board;

4. *Decides* to add an agenda item on the Disability Inclusion Policy and Strategy, for information, at the first regular session of 2025, and requests UNICEF to continue to include updates on progress on disability inclusion in its relevant reports.

*Annual session
14 June 2024*

2024/7

Annual report on UNICEF humanitarian action

The Executive Board

1. *Takes note* of the annual report on UNICEF humanitarian action ([E/ICEF/2024/16](#));

2. *Commends* UNICEF for its work on localization and mechanisms for accountability to affected populations, and encourages the organization to continue to strengthen this work in full respect of humanitarian principles and in accordance with the United Nations guiding principles for humanitarian assistance;

3. *Encourages* UNICEF to continue to address the different protection needs of affected populations, and to mainstream a gender perspective in all stages of humanitarian responses.

*Annual session
14 June 2024*

2024/8**Extensions of ongoing country programmes***The Executive Board*

1. *Takes note* of the one-year extension of the country programme for the Syrian Arab Republic, which was approved by the Executive Director and is presented in table 1 of document [E/ICEF/2024/P/L.8](#);

2. *Approves* the six-month extension of the country programme for Rwanda, following a one-year extension; the one-year extension of the country programme for the Democratic People's Republic of Korea, following three consecutive one-year extensions; and the one-year extension of the country programme for the Sudan, following three consecutive one-year extensions, all of which are presented in table 2 of document [E/ICEF/2024/P/L.8](#).

*Annual session
14 June 2024*

2024/9**Update on protection from sexual exploitation and abuse***The Executive Board*

1. *Welcomes* the update provided by UNICEF on progress made on preventing and protecting against sexual exploitation and abuse within the broader safeguarding framework and emerging strengthened enterprise risk management;

2. *Also welcomes* the new uniform template and approach to reporting on actions to prevent and respond to sexual exploitation and abuse and sexual harassment, and requests UNICEF to include in its reporting a brief synthesis outlining inter-agency progress and shared challenges, and to better align reporting with future action plans on protection against sexual exploitation and abuse and sexual harassment;

3. *Recalls* its decision 2023/10 and requests UNICEF to continue, with firm commitment and support from leadership, to:

(a) Take action to ensure a victim/survivor-centred, system-wide and coherent approach to preventing and responding to sexual exploitation and abuse and sexual harassment, and to continue to foster an inclusive and respectful organizational culture where all personnel are empowered and encouraged to report sexual exploitation and abuse and sexual harassment and protected against retaliation;

(b) Consistently use the iReport SEA Tracker for allegations of sexual exploitation and abuse;

(c) Increase its system-wide collaboration efforts on prevention, protection and response, including through conducting joint assessments of implementing partners, joint capacity-building of implementing partners, and community engagement;

4. *Welcomes* that risks associated with the topic have been incorporated into respective enterprise risk management systems or safeguarding mechanisms, and encourages UNICEF to increase the rate of risk assessments on sexual exploitation and abuse for its programmes and projects and take appropriate mitigation measures;

5. *Recalls* its decision 2023/10, on piloting the Misconduct Disclosure Scheme, welcomes that UNICEF will explore the feasibility of becoming part of the

Scheme in 2024, and encourages UNICEF to pilot the Scheme and report on the results of the pilot and lessons learned, within existing reporting;

6. *Requests* UNICEF to continue to update the Executive Board on how the organization is advancing its various efforts to effectively prevent and respond to sexual exploitation and abuse, and decides to include this as a recurring item, for decision, at the annual session.

*Annual session
14 June 2024*

2024/10

Update on organizational culture and diversity

The Executive Board

1. *Welcomes* the update provided by UNICEF on the progress in making its organizational culture more values-based and inclusive;

2. *Also welcomes* the utilization of an evidence-based and data-driven approach in this regard, and encourages UNICEF to focus measures on persisting challenges, including on dedicating sufficient time to workplace culture and diversity, equity and inclusion issues, and on the pace and visibility of progress on action taken by UNICEF;

3. *Requests* UNICEF, with firm commitment and support from leadership, to prioritize enhancing the levels of psychological safety and trust of UNICEF staff, undertake a deeper analysis of the underlying issues that might lead to low levels of psychological safety and trust, and develop management approaches that could improve the results and mitigate related risks;

4. *Encourages* UNICEF to include in its next update more disaggregated analysis of the perceptions of workplace culture of different demographic groups, based on staff survey data and other data sources;

5. *Requests* UNICEF to continue to provide an update to the Executive Board at the annual session on how the organization is improving organizational culture, and on its actions to prevent and respond to all forms of discrimination and to ensure diversity, equity and inclusion, and decides to include the update as a recurring item for decision, starting in 2025;

6. *Also requests* UNICEF to take further measures with a view to improving geographical representation and gender balance across the UNICEF workforce, and to report, within existing reporting, on steps taken in that regard;

7. *Further requests* UNICEF to implement all outstanding recommendations from the 2021 report of the internal Task Team on Anti-Racism and Discrimination, and to report on implementation in the next annual update to the Executive Board;

8. *Recalls* the Joint Inspection Unit review of the organizational ombudsman services across the United Nations system ([JIU/REP/2015/6](#)) and its recommendation 5, notes the separate mandate of the Office of the Ombudsman for United Nations Funds and Programmes, as per [ST/SGB/2016/7](#), and invites the Office to present its annual report at the annual session starting in 2025, as part of the agenda item on organizational culture and diversity;

9. *Invites* UNICEF to provide the Office of the Ombudsman with all necessary resources to adequately perform its mandate, as per its cost-sharing agreement;

10. *Takes note* of the management responses by UNICEF to the recommendations in the Joint Inspection Unit note titled Review of measures and mechanisms for addressing racism and racial discrimination in United Nations system organizations: managing for achieving organizational effectiveness (JIU/NOTE/2022/1/Rev.1);

11. *Expresses concern* that despite progress in combating racism and discrimination in certain parts of the United Nations system, racism and racial discrimination remain major and underrecognized problems in United Nations organizations;

12. *Takes note* of the efforts by UNICEF to implement the entity-specific recommendations 2, 3, 5 and 6 outlined in the Joint Inspection Unit note, and encourages the management of UNICEF to continue implementing these recommendations;

13. *Urges* the management of UNICEF, in collaboration with the management of all relevant entities and through the United Nations System Chief Executives Board for Coordination, to further efforts to implement the system-wide recommendations 1 and 4;

14. *Requests* the management of UNICEF to develop timelines for the implementation of the entity-specific recommendations from the note, to be presented at the first regular session of 2025 as an agenda item for information;

15. *Also requests* the management of UNICEF to present an update on its efforts to implement all of the recommendations from the note at the annual session of 2025;

16. *Invites* the Bureau, in coordination with the Bureaux of 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, to consider the work of the agencies on addressing racism and racial discrimination as a topic for the joint meeting of the Boards;

17. *Decides* to add an agenda item on addressing racism and racial discrimination for decision at the annual session of 2025.

*Annual session
14 June 2024*

2024/11

Update on implementation efforts on the repositioning of the United Nations development system

The Executive Board

1. *Welcomes* the update provided by UNICEF on implementation efforts on the repositioning of the United Nations development system;

2. *Notes with appreciation* the participation of UNICEF country representatives in the annual survey on the implementation of the development system reform, which has informed the update;

3. *Takes note with appreciation* of the annex prepared by UNICEF on the United Nations development system reform checklist, which is included in the update;

4. *Calls upon* UNICEF to continue to align its country programme documents and respective resource allocations with the United Nations Sustainable Development Cooperation Frameworks, and with national priorities and needs, and to strengthen

monitoring and reporting on how its entity-specific activities contribute to collective United Nations country team results;

5. *Requests* UNICEF to adhere to all elements of the Management and Accountability Framework, and encourages the constructive engagement of UNICEF in the upcoming review of the Framework;

6. *Also requests* UNICEF to take further steps to ensure effective information-sharing with resident coordinators within the respective country teams.

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14 June 2024*

2024/12

Evaluation reports and management responses

The Executive Board

1. *Takes note with appreciation* of the annual report for 2023 on the evaluation function in UNICEF ([E/ICEF/2024/20](#)) and its management response ([E/ICEF/2024/21](#));

2. *Takes note* of the evaluation of UNICEF approaches to advocacy, its summary ([E/ICEF/2024/22](#)) and its management response ([E/ICEF/2024/23](#));

3. *Also takes note* of the evaluation of UNICEF investments towards institutional strengthening for social and behaviour change, its summary ([E/ICEF/2024/24](#)) and its management response ([E/ICEF/2024/25](#));

4. *Takes note with concern* of the ongoing decrease in overall evaluation expenditure in 2023, which further jeopardizes progress towards the 1 per cent funding target, and calls upon UNICEF to ensure the adequate and predictable funding of the evaluation function;

5. *Also takes note with concern* that in 2023 the extent to which gender equality and the empowerment of women have been meaningfully integrated into the scope of evaluations has not improved, and urges UNICEF to increase efforts in the integration of these aspects in its evaluations;

6. *Encourages* UNICEF to use evidence “gap maps” to inform its decisions on the efficient use of evaluation resources;

7. *Also encourages* UNICEF to continue to conduct impact evaluations to inform programmatic decisions, and supports its analysis of the cost-effectiveness of different intervention strategies;

8. *Further encourages* the evaluation function to continue to explore innovative, creative and participatory approaches to more meaningfully engage young people as sources of knowledge;

9. *Recalls* its decision 2023/3, which requested UNICEF to further elaborate the action plan, including concrete actions, to enable maximum achievement of the recommendations in the Evaluability assessment and formative evaluation of the UNICEF positioning to achieve the UNICEF Strategic Plan, 2022–2025 ([E/ICEF/2023/3](#)), and to present to the Executive Board at the annual session of 2024 an update on progress achieved as part of the midterm review of the Strategic Plan, 2022–2025;

10. *Acknowledges* that information on the implementation of the recommendations is contained in the Report on the implementation of the Integrated

Results and Resources Framework of the UNICEF Strategic Plan, 2022–2025 (UNICEF/2024/EB/5);

11. *Requests* UNICEF to provide a further update on the implementation of these recommendations at the second regular session of 2024, following the format of the initial action plan that was presented at the first regular session of 2023.

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14 June 2024*

2024/13

Report of the Ethics Office of UNICEF for 2023, and management response

The Executive Board

1. *Takes note* of the report of the Ethics Office of UNICEF for 2023 (E/ICEF/2024/18) and its management response (E/ICEF/2024/19);

2. *Recognizes* UNICEF management for responding positively to ad hoc resource requests, and encourages UNICEF management to ensure the adequate and sustainable funding of the Ethics Office;

3. *Encourages* the Ethics Office to provide an outlook on long-term resource needs in the integrated budget of the next Strategic Plan to meet the ongoing increase in workload in a sustainable manner.

*Annual session
14 June 2024*

2024/14

UNICEF Office of Internal Audit and Investigations 2023 annual report to the Executive Board, and management response

The Executive Board

1. *Takes note* of the UNICEF Office of Internal Audit and Investigations 2023 annual report to the Executive Board (E/ICEF/2024/AB/L.3), its addendum (E/ICEF/2024/AB/L.3/Add.1) and its management response (E/ICEF/2024/AB/L.4), as well as the UNICEF Audit Advisory Committee 2023 annual report to the Executive Board, and welcomes the overall opinion of the adequacy and effectiveness of the organization's framework of governance, risk management and controls;

2. *Also takes note* of the ongoing increase in the overall workload of the UNICEF Office of Internal Audit and Investigations;

3. *Recognizes* UNICEF management for responding positively to ad hoc resource requests, and encourages UNICEF management to continue to do so;

4. *Encourages* the UNICEF Office of Internal Audit and Investigations to provide a strategic outlook for long-term resource needs in the integrated budget of the next Strategic Plan to meet the ongoing increase in workload in a sustainable manner;

5. *Invites* UNICEF to organize an informal briefing of the Executive Board with the UNICEF Audit Advisory Committee ahead of the annual session of 2025.

*Annual session
14 June 2024*

2024/15**Assessment of how the Executive Board executes its governance and oversight functions***The Executive Board*

1. *Recalls* its decision 2022/21, which requested the Bureau of UNICEF, in consultation with the relevant 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 UNICEF, 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;

2. *Welcomes* the report of the Joint Inspection Unit (JIU) titled Review of the governance and oversight of the Executive Boards of the United Nations Development Programme/United Nations Population Fund/United Nations Office for Project Services, the United Nations Children's Fund and the United Nations Entity for Gender Equality and the Empowerment of Women ([JIU/REP/2023/7](#)) and takes note of its recommendations;

3. *Recalls* its decisions 2022/21, paragraph 10, and 2023/13, paragraph 11, in which the Executive Board expressed the need to further consider relevant recommendations made on governance and oversight, addressed to the Executive Board;

4. *Stresses* the importance of inclusive and meaningful participation and consultation of Board members and observers, in particular of programme countries, including through cross-Board and cross-regional consultations, and stresses the need for phased, inclusive, transparent and balanced processes when proposing action on the JIU report;

5. *Also stresses* that improvements to the way the Executive Board executes its governance and oversight functions should contribute to the achievement of the 2030 Agenda and the Sustainable Development Goals by enabling UNICEF to deliver effectively and efficiently on its mandate and by ensuring that it is responsive to the needs and priorities of programme countries;

6. *Commits*, therefore, to a two-track process that constitutes (a) an information-gathering exercise and (b) the establishment of a working group;

7. *Confirms* that consultations and information notes on the JIU report do not prejudice any decision of the Executive Board on how to address the report and its recommendations;

8. *Decides* to include an item for decision on the progress of the consideration of the JIU report on the agenda of every formal session, until decided otherwise;

9. *Requests* the Bureau to provide, in consultation with the Bureaux of the participating Boards, an update on the implementation of this decision at the second regular session of 2024;

With regard to additional information required:

10. *Requests* the management of UNICEF to provide, in an information note, its initial views on the JIU report;

11. *Also requests* the Directors of the independent offices of UNICEF to provide, in an information note, their initial views on the JIU report;

12. *Further requests* the Bureau to organize, in coordination with the Bureaux of the United Nations Development Programme (UNDP), the United Nations Population Fund (UNFPA), the United Nations Office for Project Services (UNOPS) and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), a joint informal consultation of the Executive Board with the JIU on the review by the first regular session of 2025, while taking into consideration other United Nations processes, to ensure inclusive and meaningful participation, particularly of programme countries;

13. *Requests* the Bureau to undertake an open and inclusive consultation with Executive Board members and observers on information and analysis needs relating to the JIU report and its recommendations, to support the JIU working group;

With regard to the working group:

14. *Decides* to participate in the joint working group to study and report on the JIU report, as established by decision 2024/12 of the Executive Board of UNDP, UNFPA and UNOPS;

15. *Requests* the Bureau of UNICEF, in collaboration with the Bureaux of UNDP, UNFPA and UNOPS and potentially UN-Women, to develop, through a cross-Board and cross-regional consultative process, a terms of reference that enables the operationalization of the working group, and to present it to the Executive Board, for adoption at the first regular session of 2025;

16. *Decides* that the Bureau, in consultation with the regional groups and in collaboration with the Bureaux of the participating Boards, will facilitate the nomination of Executive Boards' members or observers to participate in the working group, up to an aggregate total of 15, with equal representation from the five regional groups, to be confirmed by the participating Boards through a silence procedure, ahead of the first regular session of 2025;

17. *Requests* that the secretariat provide information and support services, when and as requested by the JIU working group, to further its work;

18. *Also requests* the working group to provide regular updates to the participating Boards, as necessary, starting after the first regular session of 2025.

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14 June 2024*

2024/16

UNICEF evolved enterprise risk management framework

The Executive Board

1. *Welcomes* the vision and implementation strategy of UNICEF for an evolved enterprise risk management framework;

2. *Recalls* its decision 2024/3, paragraph 5, and requests an annual report on the risk profile of UNICEF, including top risks, risk appetite, and management and mitigation of critical risks for the upcoming year, for decision, starting at the annual session of 2025.

*Annual session
14 June 2024*

2024/17

Report on the midterm review of the UNICEF integrated budget, 2022–2025

The Executive Board

1. *Takes note* of the report on the midterm review of UNICEF integrated budget, 2022–2025 (E/ICEF/2024/AB/L.5), in response to the request of the Executive Board in its decision 2021/19;

2. *Approves* the revised integrated resource plan as the financial framework for the UNICEF Strategic Plan, 2022–2025;

3. *Notes and approves* the proposal made by UNICEF for the following budgets:

(a) For the Global and Regional Programme, an increase in the approved budget from regular resources from \$235.0 million to \$265.0 million, subject to the availability of resources;

(b) An appropriation for the institutional budget for the period 2022–2025 of \$2.76 billion to cover the costs of development effectiveness, United Nations development coordination, management, independent oversight and assurance activities, and, within special purpose activities, capital investments, noting that the revised projected funding for the appropriation is \$878.0 million from regular resources and \$1.80 billion from cost recovery from other resources;

(c) In addition to the appropriation of \$2.68 billion, the projected funding for the institutional budget of \$85.7 million from other resources for development effectiveness, United Nations development coordination, management and independent oversight and assurance activities, subject to the receipt of contributions to other resources;

4. *Notes*, within special purpose activities, the projected utilization of resources for private sector fundraising, for which budgets will be submitted for consideration and approval on an annual basis by the Executive Board at its first regular session;

5. *Requests* the Executive Director to continue to:

(a) Provide actual financial information, following the format of the integrated resource plan, and assess performance against the integrated budget in her annual report to the Executive Board;

(b) Submit to the Executive Board for approval annually at its second regular session an updated integrated resource plan, including resources for evaluation, following review of the financial projections on which the plan is based;

6. *Notes* the information provided on the projected amounts of the revised cost-recovery methodology.

*Annual session
14 June 2024*

2024/18

Private Fundraising and Partnerships: financial report for the year ended 31 December 2023

The Executive Board

1. *Takes note* of the Private Fundraising and Partnerships: financial report for the year ended 31 December 2023 ([E/ICEF/2024/AB/L.7](#));
2. *Also takes note* that the revenue figures presented in this report are subject to external audit and that the non-financial results are indicative;
3. *Welcomes* the work that the UNICEF Private Fundraising and Partnerships Division has carried out together with the National Committees for UNICEF and UNICEF country offices;
4. *Encourages* UNICEF to continue to strengthen, including in cooperation with other United Nations entities, its efforts to generate income and influence at scale from the private sector to contribute to the delivery of results established in the UNICEF Strategic Plan, 2022–2025.

*Annual session
14 June 2024*
