



Economic and Social Council

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For decision

United Nations Children's Fund

Executive Board

First regular session 2025

4–7 February 2025

Agenda item 13

Draft decision submitted to the Executive Board

UNICEF financial report and audited financial statements for the year ended 31 December 2023 and report of the Board of Auditors, and management response

The Executive Board

1. *Welcomes* the unqualified audit opinion for 2023 issued by the Board of Auditors, the report of the Board of Auditors for the financial period that ended on 31 December 2023 ([A/79/5/Add.3](#)) as well as the management response ([E/ICEF/2025/AB/L.2](#));
2. *Also welcomes* the progress made by UNICEF in implementing the recommendations of the Board of Auditors, and calls upon UNICEF to take action on the recommendations pending implementation and take into consideration relevant recommendations of the Board of Auditors in its strategic planning for the period from 2026 to 2029;
3. *Recalls* its decisions 2020/6, paragraph 5, 2021/4, paragraph 3, 2023/4, paragraph 4 and 2024/4, paragraph 3, and requests UNICEF to ensure timely implementation of the recommendations related to the management of implementing partners;
4. *Requests* UNICEF to organize an informal briefing by the Office of the Comptroller, ahead of the annual session of 2025, regarding the current projected financial impact of the Headquarters Efficiencies Initiative.

