



Economic and Social Council

Distr.: Limited
11 June 2025

Original: English

For decision

United Nations Children's Fund

Executive Board

Annual session 2025

10–13 June 2025

Agenda item 14

Draft decision submitted to the Executive Board

UNICEF Office of Internal Audit and Investigations 2024 annual report to the Executive Board, and management response

The Executive Board

1. *Takes note* of the UNICEF Office of Internal Audit and Investigations 2024 annual report to the Executive Board ([E/ICEF/2025/AB/L.3](#)), its two addenda ([E/ICEF/2025/AB/L.3/Add.1](#) and [E/ICEF/2025/AB/L.3/Add.2](#)) and its management response ([E/ICEF/2025/AB/L.4](#)), and welcomes the overall opinion on the adequacy and effectiveness of the organization's framework of governance, risk management and controls;
2. *Also takes note* of the progress made in implementing the recommendations of the UNICEF Office of Internal Audit and Investigations and calls upon UNICEF to ensure the full and timely implementation of all audit recommendations;
3. *Further takes note* of the UNICEF Audit Advisory Committee 2024 annual report to the Executive Board;
4. *Reiterates* the importance of the full independence of the UNICEF Office of Internal Audit and Investigations and its direct access to the Executive Board, and encourages UNICEF management to ensure the adequate and sustainable funding and staffing of the Office;
5. *Invites* UNICEF to organize an informal briefing of the Executive Board with the UNICEF Audit Advisory Committee ahead of the annual session of 2026.

