

## **UNICEF Audit Advisory Committee**

### **2023 Annual Report to the Executive Board**

#### *Summary*

The present report provides information on the activities of the Audit Advisory Committee of UNICEF for the calendar year 2023. It presents an overview of the Committee, describes the key areas covered by the Committee and summarizes the advice provided to the UNICEF Management during 2023.



The report is being made available to the UNICEF Executive Board at its annual session of 2024 (11–14 June).


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**I. Overview**

1. The UNICEF Audit Advisory Committee (AAC, or “the Committee”) is an independent advisory body, without management powers or executive responsibilities, that advises the Executive Director (and informs the Executive Board through its annual report) in accordance with its Charter, which was approved by the UNICEF Executive Director on 17 March 2020. The Committee is also recognized as a component of the independent external oversight of the accountability system of UNICEF (E/ICEF/2022/24). In 2022, the AAC identified the need for revisions to its Charter to ensure that it reflected contemporary good practices but awaited the final recommendations of the report of the Joint Inspection Unit (JIU) on the review of 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 [UNDP/UNFPA/UNOPS, UNICEF and UN-Women]. As the report (JIU/REP/2023/7) was published only in January 2024, the AAC will engage in discussions with the Executive Director on the implications for the Committee and the best way forward.
2. The AAC comprises six members who serve on a pro bono basis and are independent of both UNICEF and its Executive Board. In 2023, two new members were selected to the Committee through an open advertisement process. The Committee embodies gender balance, regional representation and collectively possesses expertise in governance, risk management, internal control, oversight, finance, sustainability, digital transformation, financial reporting, internal and external auditing, investigation and evaluation. At each regular meeting held in 2023, all members declared the absence of any actual or potential conflicts of interest in exercising their responsibilities. (See the annex for the membership and meeting schedule in 2023.)
3. Details of the advice provided by the Committee to the Executive Director in 2023 are provided in section VII of this report. Without prejudice to all the advice rendered in 2023, the advice involving key risks and opportunities (and noteworthy progress) are summarized in the table below.

 <b>Risks to mitigate/monitor</b>	 <b>Opportunities to leverage</b>
<p>(a) <b>Policy:</b> Design/delay concerns on issuance of key policies (delegation of authority, grievance redressal mechanism under safeguarding/environmental and social safeguards, anti-fraud and artificial intelligence).</p> <p>(b) <b>Enterprise risk management:</b> Delays in operationalization of the enterprise risk management function, including vision, strategy, resources, operational action plan, effectiveness of reconstituted Risk Committee, insightful risk reporting and fraud-risk management.</p> <p>(c) <b>Innovative financing for children:</b> Reputation and non-financial risks of failure to deliver the underlying innovative financing for children projects.</p> <p>(d) <b>Independent oversight:</b> Inadequate internal audit assurance on information technology risks, communication of assurance gap (or absence thereof) to the Executive Director and Executive Board, readiness for external quality assessment; absence of a predictable funding model for evaluation and effectiveness of independence for Regional Evaluation Advisers; and delays in the finalization and issuance of Ethics charter and adequacy of resources.</p>	<p>(a) <b>Board governance and oversight:</b> Recommendations from the Joint Inspection Unit report on governance and oversight of the United Nations funds and programmes, particularly on audit and oversight committees; private meetings between the Office of Internal Audit and Investigations (OIAI) and the Executive Board to get the Board’s insights on the annual workplan, its risk appetite, views on independence, assurance gap and adequacy of resources.</p> <p>(b) <b>Engagement with external auditors:</b> Potential for a meeting between the Executive Director and outgoing Director of External Audit, Board of Auditors.</p> <p>(c) <b>Joint work:</b> Between OIAI and the Evaluation Office on common themes of interest.</p> <p>(d) <b>Subject matter experts:</b> Inclusion of an external information and communication technology (ICT) expert on the Digital Transformation Board.</p>

<p>(e) <b>Combined assurance:</b> Identify coverage gaps and duplication.</p> <p>(f) <b>Speak-up culture:</b> Need for improvements based on the Global Staff Survey and Pulse Check survey on workplace culture.</p> <p>(g) <b>Audit Advisory Committee reporting:</b> Sporadic direct engagement between the Executive Director and the Audit Advisory Committee.</p>	<p>(e) <b>Use of responsible artificial intelligence:</b> For programmes, operations and oversight functions.</p>
<p> <b>Noteworthy positives</b></p>	<p>Dedicated workforce and field engagement in difficult conditions; successful transition of core ICT infrastructure and functions from New York to Valencia, Spain; oversight initiatives, including for coherence in responding to donor conditionalities, and progress on data analytics and artificial intelligence preparedness; revised evaluation policy; unqualified external audit opinion; positive feedback from the Executive Director on changes to Audit Advisory Committee’s strategic advice memos and satisfactory results from Committee’s self-assessment.</p>

4. The AAC is mindful of the contextual environment in which UNICEF is required to: (a) deliver results for children effectively, efficiently and equitably, in both development and humanitarian contexts; (b) manage partnerships for results in an increasingly difficult aid funding environment, particularly for core resources and amid donor conditionalities; and (c) conduct itself in accordance with its core values of care, respect, integrity, trust, accountability and sustainability. The Committee also appreciates the efforts of the dedicated UNICEF staff in serving the organization’s mandate, particularly in difficult and dangerous environments.

5. The Committee’s activities were undertaken in line with a flexible rolling workplan that is mapped to the responsibilities outlined in its Charter, emerging risks and the thematic priorities of the Executive Director. In 2023, all members attended the three in-person regular meetings (of three days each) in April, September and November. In addition, five of the six members of the Committee also undertook a field visit to the Regional Office for Eastern and Southern Africa and the Kenya Country Office, from 29 May to 2 June 2023 (and had remote discussions with the Somalia Country Office).

6. The Executive Director and the AAC did not meet at any of the three regular meetings in 2023 for private dialogues due to scheduling conflicts or unavailability, but the Committee had a remote meeting with the Executive Director following the end of the year to share its reflections and key advice through 2023. The AAC also maintained regular engagement with the Deputy Executive Director, Management, as the Executive Director’s liaison with the AAC. The Committee also met with the Deputy Executive Director Partnerships, a.i., one Regional Director, two Country Representatives, several Directors of headquarters divisions (including all oversight offices, the Comptroller, Chief Risk Officer, General Counsel and Chief of Staff), the Ombudsman for United Nations Funds and Programmes, as well as the Board of Auditors.

7. The AAC relies on submissions from and discussions with the participating offices, and its advice is subject to the quality, accuracy and completeness of the information and explanations they provide. The Executive Director acknowledged the strategic advice memorandums issued by the Committee following each meeting. The AAC did not seek a response to each point of advice (as if they were audit recommendations); rather, it expected that they would be considered by Management in the conduct of the work of UNICEF. Nonetheless, the Committee reviews whether past advice on high residual risks has been taken into consideration, and, where relevant, reiterates the need for management actions within the relevant items under consideration.

8. The Committee’s 2023 self-assessment and the feedback received from the Office of the Executive Director were both positive.

## II. Responsibilities of the Audit Advisory Committee

9. **Charter:** The AAC operates in accordance with its Charter, which was approved by the UNICEF Executive Director on 17 March 2020. The Committee is an independent advisory body, without management powers or executive responsibilities, which was established to advise the Executive Director regarding the discharge of his/her governance, management and oversight responsibilities. The Report of the accountability system of UNICEF (E/ICEF/2022/24) that was presented to the Executive Board in June 2022 also recognized the AAC as part of the institutional independent external oversight mechanism.

10. **Responsibilities:** The primary responsibility of the Committee is to advise the Executive Director in fulfilling his/her oversight role in the following areas:

- (a) Governance and accountability
- (b) Risk management and internal controls
- (c) Financial management and reporting
- (d) Ethics and integrity
- (e) Internal oversight
- (f) External oversight

## III. Reporting to the Executive Director and the Executive Board

11. **Reports:** The Committee provides an annual report to the UNICEF Executive Board that summarizes its work during the year and its advice to strengthen the robustness of the UNICEF management, audit and evaluation systems. The AAC also provides confidential strategic advice to the Executive Director after each regular meeting. As part of ongoing efforts to improve its effectiveness, in 2023 the AAC made improvements to its ongoing reporting products by issuing strategic advice memorandums sharply focused on only the strategic risks and opportunities that merited the Executive Director's attention and by discontinuing drafting of non-value-adding procedural minutes of meetings.

12. **Executive Director:** The Committee did not meet with the Executive Director for private dialogues at any of the three regular meetings in 2023, but maintained regular engagement with the Deputy Executive Director, Management, as the key management liaison with the AAC. After each of its regular meetings in 2023, the AAC submitted to the Executive Director a summary of its strategic advice focusing on the most-pressing topics arising from that meeting. Prior to the next meeting, the Executive Director acknowledged the memorandum and provided management perspectives on the Committee's key advice. The Committee also shared the results of its self-assessment for 2023 with the Executive Director, which was overall positive regarding its engagement in the areas of mandate coverage, independence, selection process, leadership, collective member expertise, quality of reports and secretariat support. The self-assessment also identified opportunities to (i) increase engagement with the Executive Director; (ii) finalize the revisions to the AAC Charter in view of the JIU report on governance and oversight of the Executive Boards of the United Nations funds and programmes; (iii) perform a synthesis review of implementation of the Committee's past advice; and (iv) strengthen the role of the Committee in the appointment, contract renewal and termination of the Directors of the Office of Internal Audit and Investigations (OIAI), Evaluation Office and Ethics Office. The AAC also acknowledges the Executive Director's feedback on the work of the Committee, in particular on the quality of the advice memoranda and annual reports.

13. **Executive Board:** The Chair of the AAC attended the annual session of the Executive Board in 2023 and delivered the Committee's statement on its 2022 annual report. The Chair was available to respond to questions or comments from the Board related to the report. The Committee was glad to note the references to the AAC annual report in the joint statement of delegations of the Executive Board (e.g. the internal audit assurance gap – explained under para 36 (b)).

## IV. Audit Advisory Committee 2023 workplan

14. **Basis:** The Committee's rolling workplan that guided its 2023 activities is mapped to the responsibilities outlined in its Charter and supplemented by additional areas of interest outlined by the Executive Director, or emerging risks. The workplan enabled the AAC to map its responsibilities to the concerned offices, assess the degree of engagement required and provide advice to strengthen organizational systems of governance, risk management and oversight. The workplan was delivered through three regular meetings of three days each in New York, a field trip to the Eastern and Southern Africa Regional Office and ad hoc meetings on an as-needed basis.<sup>1</sup>

15. **Participants:** In 2023, the Committee met Ms. Hannan Sulieman, Deputy Executive Director, Management (as the liaison for the Executive Director) at each of the three regular meetings. The AAC values her support, information and insights. The Committee's regular meetings involved discussions with two Deputy Executive Directors, the Regional Director and the Deputy Regional Director for Eastern and Southern Africa, Country Representatives for the Kenya and Somalia Country Offices, the directors of several headquarters divisions (including the Comptroller, Chief Risk Officer, General Counsel, and Chief of Staff), the directors of all independent internal oversight offices, all Regional Evaluation Advisers, the Director of the Board of Auditors and the Ombudsman for United Nations Funds and Programmes. The Committee appreciates all the UNICEF staff members who made presentations, provided information and/or facilitated its meetings.

16. **Coverage:** The AAC is pleased to report that it substantially covered responsibilities within its mandate as part of the three-day regular meetings thrice in the year, learnings from the field trip referred above, and ad hoc meetings.<sup>2</sup> However, in the interest of prioritizing the Committee's limited time and balancing topical risk themes, some strategic key risk areas of AAC interest were deferred to 2024. These related to the ongoing business model review, core funding, supply and procurement, private sector fundraising and the humanitarian portfolio risk review.

## V. Field trip to the Eastern and Southern Africa Regional Office

17. **Objective:** The Committee expresses its gratitude and appreciation to UNICEF Management at Headquarters, in the Regional Office for Eastern and Southern Africa and the Kenya and Somalia Country Offices for facilitating the Committee's first field visit<sup>3</sup> to a UNICEF regional office and country offices to gain knowledge about the organization's field operations. The Committee gained valuable practical insights and an enhanced appreciation of the work done by each of the concerned offices in contributing to the results achieved by UNICEF, as well as the challenges and opportunities facing the country offices in delivering results.

18. **Coverage:** In addition to meetings with staff at the regional office and the Kenya and Somalia Country Offices, the Committee had meetings with external stakeholders, including government ministries (education, health, social protection), implementing partners and donors, and visited projects sites for schools and immunization. The AAC was also impressed by the virtual field visit to a UNICEF programme in Somalia.

19. **Reflections:** The Committee's reflections and suggestions to strengthen programmes and operations were discussed with the Regional Director, Country Representatives and their staff during the visit. These covered linkages between local and corporate accountability frameworks, advocacy, partnerships, risk management systems and reporting, external communications, evaluations, United Nations reforms and in-country collaboration. Overall, the AAC benefited from the visit and has already factored the learnings in

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<sup>1</sup> In addition to the three regular meetings, several ad hoc engagements of either the full committee or a sub-committee were held to discuss/provide advice on time-sensitive matters, including UNICEF draft financial statements, the AAC workplan, internal audit draft audit workplan/assurance gap, Executive Director's annual feedback on the Committee, feedback on candidates shortlisted by UNICEF to serve as new members of the Committee, select Joint Inspection Unit reviews and review of AAC working and reporting practices.

<sup>2</sup> In addition, the new Chairperson of the AAC had an introductory call with the Executive Director in July 2023.

<sup>3</sup> The AAC had in 2017 undertaken a field visit to the UNICEF offices in Budapest, Copenhagen and Geneva.

its subsequent programme of work. The Committee strongly supports such field trips being undertaken periodically (at least every two years) to enhance the practical insightfulness of its oversight role and the advice provided to UNICEF.

## VI. Overall assessment

20. **Context:** The AAC recognizes the extraordinarily inspired efforts of UNICEF staff globally to deliver programmatic results, including in complex, risky and fragile environments, to uphold the rights of all children and to help every child to thrive, focusing on the most vulnerable. While achieving impressive outcomes, UNICEF is simultaneously engaged in responding to a growing humanitarian portfolio<sup>4</sup> that includes intensification of new and protracted conflicts in several countries and adverse climate events – all within a difficult funding environment and compressed core resources<sup>5</sup>, and an era of technological transformation accelerated by, among others, artificial intelligence that requires strategic direction and investments.

21. **Noteworthy outcomes:** The AAC appreciates the Executive Management’s commitment to promoting a healthy organizational culture and respectful workplace, reviewing its business model to be fit for purpose for the challenges and opportunities of the next decade, and the change management initiatives focussed on innovative financing, cost reduction and process efficiencies. The Committee took note of several positive events that collectively provide assurance on the good health of governance, risk management and controls. Key among them were the unqualified audit opinion by the external auditors, statement on internal control, unqualified internal audit annual opinion, the revised evaluation policy that incrementally strengthens the corporate and regional evaluation function and strengthening of the independence arrangements for oversight offices. The Committee was pleased to note that UNICEF initiated actions to implement its previous advice, including to introduce the Chief Risk Officer function; develop the OIAI information and communication technology (ICT) audit strategy to mitigate assurance gaps; review the trend of internal audit conclusions and risk of overstated audit opinions; emphasize the role of the Comptroller in UNICEF decisions relating to innovative financing; and increase resources for the Ethics Office (although this was marginal and temporary).

22. **Nature of advice:** The mandate of the Committee, and the overall scope of its work, does not afford a basis for an opinion on UNICEF strategic priorities, structures and systems for governance, risk management and oversight. The AAC relies on the submissions from and the discussions with the participating offices, and the Committee’s advice is limited by the quality, accuracy and completeness of the information and explanations the offices provide. The advice rendered by this Committee (for the responsibilities defined in its Charter) and summarized in the paragraphs below, highlighted key risks and opportunities that merited management attention:

- (a) Paragraphs 24–28: Strategy, governance and accountability;
- (b) Paragraphs 29–33: Risk management, internal control, financial management and reporting;
- (c) Paragraphs 34–43: Internal and external oversight (internal audit, investigations, evaluation, ethics, ombudsman, Board of Auditors, Joint Inspection Unit)

23. **Advice vs. recommendations:** The paragraphs below are a consolidation of the advice rendered by the Committee at different points in time during 2023. Given the advisory nature of this Committee, the AAC does not seek a response to each point of advice as if these were external or internal audit recommendations; rather, it expected that the advice provided will be considered by Management in the conduct of the work of UNICEF. This report refers to the advice provided to the Executive Director during the year. It is possible that the UNICEF Management may have subsequently acted on or have ongoing actions on the advice rendered, or have not considered the advice. The Committee will continue to internally

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<sup>4</sup> “Overall, in 2023, UNICEF responded to more than 400 emergencies in more than 100 countries, reaching millions of children with essential services and supplies.” – Statement by Executive Director Catherine Russell at the first regular session of the Executive Board, 2024.

<sup>5</sup> “Core resources” is funding without restrictions, to be used flexibly for children wherever and whenever the need is greatest.



monitor whether past advice on high residual risks has been taken into consideration, and, where relevant, reiterates the need for management actions within the relevant items under consideration.

## VII. Summary of the Committee's reflections and advice

### A. Strategy, governance and accountability

24. **Executive engagement:** At each of the AAC regular meetings, updates are requested on revisions, if any, to the UNICEF strategic priorities, accountability structures and systems for governance. Besides assessing the impacts of any of key decisions adopted at the Executive Board sessions, highlights from the meetings of the Global Management Team (the highest level of senior management deliberative group) are discussed. Despite not being a formal decision-making body with accountabilities, the Global Management Team is pivotal for developing a common organizational understanding of the core principles of risk appetite and tolerance in varying operating contexts, reviewing the highest residual risk exposures, and exemplifying the culture and core values of UNICEF.

25. **Business model review:** The Committee appreciated the decision made by the Executive Director to commission a review of the UNICEF business model<sup>6</sup> and looks forward to discussing its outcomes in 2024. The AAC is of the view that this review is well-timed and necessary to address persisting problems like depleting core resources, the increasing humanitarian portfolio, including responding to protracted crises, partnership capacity constraints, donor conditionalities and digital transformation. The AAC advised that the review should consider a holistic approach that recognizes new realities, adjustments to the current cost recovery rates based on the actual costs of operations (particularly in humanitarian settings), futuristic workforce strategies, optimal resource levels for several critical business functions (partnerships, evaluation, ethics, internal audit and investigations, legal, etc.), and game-changing opportunities like artificial intelligence.

26. **Joint Inspection Unit report:** The AAC identified the need for important revisions to its current Charter to ensure that it reflects contemporary good practices but awaited the final recommendations of the 2023 JIU report on the review of the governance and oversight of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF and UN-Women. As the report (JIU/REP/2023/7) was published only in January 2024, the AAC will discuss the recommendations with the Executive Director, particularly as they relate to the independent audit and oversight committees. While discussions among the Chairs of the audit and oversight committees of the five agencies were yet to be organized at the time of drafting this report, this Committee supports the report's specific recommendations that relate to strengthening the Executive Board's governance and oversight, including through dual reporting of the independent audit and oversight committees to the Executive Board and the Executive Director. The most recent revision of the Charter of the UNOPS Audit Advisory Committee provides a useful template for consistency among the United Nations funds and programmes. Pending the revision of the AAC Charter, and in the interim, the Committee supports: (i) periodic one-on-one private meetings between the Chair of the Committee and the Executive Director; and (ii) providing for the Chair of the Committee to have free and unrestricted access to the President of the Executive Board, as needed.

27. **Donor conditionalities:** The AAC noted sustainability risks to effective discharge of the UNICEF mandate due to declining core funding and gaps in donors meeting their funding compact commitments. Compounding that key risk are the increasingly varied and stricter donor conditionalities accompanying earmarked funding. The Committee welcomes the approach to escalate visibility of the negative implications of the issue of conditionalities in donor agreements, through the United Nations High-level Committee on Management. A coordinated system-wide approach that balances the organizational sustainability risks, while being responsive to addressing reasonable donor assurance needs at manageable operating costs is critical for UNICEF to be able to balance the practical application of the principles of universality, funding sufficiency and respect for the independence of oversight. In addition to maximizing uniform legal clauses in donor agreements, UNICEF should conduct and report to the Executive Board the results of a study to

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<sup>6</sup> Defined in the inception report as UNICEF structure and capacity to deliver, including resourcing and staffing – which is fit for purpose across the diverse country contexts within which it operates.



assess the real administrative costs of responding to donor conditionalities, which includes both financial (human resources involved in servicing the conditionalities) and non-financial (the opportunity costs of efforts drawn away from programme delivery; loss of confidence in investigations due process if information is sought on ongoing matters).

28. **Policy and procedures:** Effective policies and procedures are the cornerstone of organizational governance and risk management, providing a structured framework that safeguards integrity, promotes accountability and mitigates potential threats. The AAC advised UNICEF to develop/revise four key policies that are critical to the next generation of UNICEF programmes, operations and oversight. These relate to:

(a) **Delegation of authority:** The AAC learned that following a long consultative process, a draft policy for delegation of authority was closer to issuance and awaited management review of the supplemental tables of authority. While taking note of the progress, the AAC cautions that delays in finalizing the delegation of authority expose UNICEF to avoidable risks. There is a need to strengthen the role of the General Counsel in the process for agreements and contracts to avoid the risk of contracts with risk exposure to UNICEF cleared in country offices without legal oversight, and to establish a central repository for all UNICEF agreements/contracts.

(b) **Artificial intelligence:** The high velocity of global artificial intelligence developments in 2023 presents unparalleled opportunities and new risks for UNICEF. While the organization can leapfrog traditional challenges to achieve faster, more innovative and efficient results, it is equally true that well-intentioned local initiatives in a decentralized organization like UNICEF can open the organization to risks hitherto unknown. It is therefore of paramount significance that efforts for issuing a policy on artificial intelligence becomes a corporate priority, so that opportunities can be leveraged by all offices in a timely fashion. The policy should consider existing and emerging legislation, outline the principles of responsible artificial intelligence<sup>7</sup> and consider the three-lines model to deploy artificial intelligence solutions (generative artificial intelligence, cryptocurrency, blockchain) for programmes and operations, and for the oversight offices (internal audit and evaluations) that have common synthesis and analytics needs. The AAC takes note that an artificial intelligence steering committee will be established to oversee the development of a policy for UNICEF and looks forward to effective and timely outcomes.

(c) **Anti-fraud:** The current anti-fraud policy<sup>8</sup> is more than 10 years old and, given the long interval, it requires an urgent review to update it to account for UNICEF growth (in operations, scale and complexities) and key changes in the internal and external operating environment. The review should cover, among other issues, definitions, accountabilities, alignment with the enterprise risk management policy and risk appetite statements, effective role of second-line monitoring and reporting, investigations and donor communications. The Association of Certified Fraud Examiners estimates that organizations globally lose an average of 5 per cent of their revenue annually to fraud.<sup>9</sup> The financial losses reported by UNICEF over the past three years (2022: \$0.37 million – 17 cases; 2021: \$1.3 million – 23 cases; and 2020: \$0.6 million – 11 cases) are, however, far lower compared to this estimate, considering the annual revenue of UNICEF (\$10 billion in 2022). While the AAC was informed about the use of the transaction-level monitoring efforts, there was no evidence of impactful results that contribute to fraud detection, deterrence and learning, particularly relating to risks of ineligible expenditure from the significant volumes of programme expenditures. This indicates the potential for under-detection of fraud, particularly considering the risk landscape in which UNICEF operates – without formalized risk appetite statements involving decentralized operations, wherein over 9,000 implementing partners globally manage significant volumes of cash transferred by UNICEF, and operate in difficult environments that have limited national capacity and are at high risk of corruption.

(d) **Safeguarding and environmental and social safeguards:** The AAC welcomes UNICEF efforts to develop and issue the subject policy, and it discussed the proposed design on the grievance redressal

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<sup>7</sup> Key principles of responsible artificial intelligence include transparency, bias mitigation, explainability, accountability and privacy.

<sup>8</sup> Policy prohibiting and combatting fraud and corruption (2013).

<sup>9</sup> Association of Certified Fraud Examiners Inc., *Occupational Fraud 2022: A report to the Nations*, ACFE, Austin, Texas, United States, 2022.

mechanism with offices involved in policy development. The Committee remains concerned about the key risk that the taxonomy of complaints, feedback and grievances may not be well defined, which may result in inadequate or inappropriate processing of “sensitive and confidential: information – particularly by bringing grievances relating to both environmental and social safeguards and safeguarding (sexual exploitation and abuse, harassment, abuse of authority, etc.) under a common reporting and filtering mechanism. Other policy design risks that need to be managed include overwhelming the current capacity of staff to be entrusted with related roles at the country, regional and headquarters offices, and the loss of independence or appearance of conflict of interest in the process of triage and redressal of grievances, for example, by the same country office that may allegedly have been in violation of the policy. Overall, the final policy will need to ensure that the principles of independence, confidentiality and competence are adequately integrated in the grievance redressal mechanism.

## **B. Risk management, internal control and financial management and reporting**

29. **Enterprise risk management:** The AAC was a principal proponent and voice for the introduction of the Chief Risk Officer function in UNICEF for several years. The Committee engaged with the incumbent during his first year at each of its three regular meetings. The AAC advised UNICEF to:

(a) Accelerate the development and issuance of the strategic vision and plan for risk management in UNICEF, given that the function has completed its first year and the internal and external risk landscape is only getting more complex, and manage expectations across the organization on the role the Chief Risk Officer can discharge effectively.

(b) Include in the strategic plan for risk management, inter alia, the proposed road map for the foundational risk architecture, framework, training and capacity development at headquarters and field offices, tools and technology, resources and staffing, key performance indicators and risk reporting from the country level to the Executive Board level. The AAC had been informed of the Chief Risk Officer’s plans to respond to the Executive Board’s request for a report on the development of an overarching system for enterprise risk management in February 2024. The AAC emphasized the significance of this critical opportunity to set in motion an implementation road map for enhancing institutional risk maturity jointly with the Executive Board.

(c) Implement effective operations of the reconstituted Senior Management Risk Committee whose roles and accountabilities are clearly defined, and produce insightful, high-level executive risk reporting to the Executive Director and the Executive Board, particularly with reference to an established UNICEF risk appetite/tolerance and considering the likelihood, impact and velocity of risks.

(d) Ensure participation by the Chief Risk Officer in key internal governance committees, including the Global Management Team, Senior Management Risk Committee, Digital Transformation Board, Innovative Financing for Children governance team and the Financial Advisory Committee.

(e) Leverage the existing risk intelligence from OIAI and the Evaluation Office (especially on programmatic risks) while the Chief Risk Officer function continued to develop.

30. **Culture, change management and human resources:** Fostering a culture of transparency and accountability serves as the lifeline to attract and retain a high-quality motivated workforce to deliver programmatic results. A culture that embraces inclusiveness, trust, innovation, collaboration and change management for continuous improvement is paramount for organizational transformation. UNICEF has in recent years introduced and supported several culture and change management improvement initiatives (e.g., Pulse Check surveys and the Headquarters Efficiencies Initiative), but the multiplicity of change management initiatives also makes its mainstreaming challenging. The AAC noted that:

(a) Despite several appreciable organizational culture strengthening initiatives in recent years involving communications, outreach and training, the results of the 2022 Global Staff Survey revealed that a majority of the workforce still had concerns to ‘speak-up’.<sup>10</sup> Furthermore, the 11.4 per cent drop in the

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<sup>10</sup> Only 27 per cent of 14,735 respondents felt comfortable ‘speaking up’ or supporting the affected person should they witness discrimination.

rating on psychological safety and trust in the ‘Pulse Check surveys’ in the fourth quarter of 2023 did not indicate that the trends had changed. Reading this data, together with the increasing number of allegations received by OIAI, suggests a clear need for rethinking and recalibration of management approaches for a more nuanced understanding of the pressures contributing to the underlying voices for these results and to mitigate the related risks.

(b) There is a need to carefully integrate objective culture metrics from periodic Global Staff Surveys and Pulse Check survey data into the formal performance management compacts for the leadership group at headquarters, and regional and country offices. This will enable, incentivize and shed light on replicable pockets of leadership excellence, eliminate obstacles for optimizing productivity and build staff confidence in organizational accountability systems.

31. **Audited financial statements:** The AAC received useful updates from the Comptroller, including on the financial overview, treasury operations, audited financial statements and report of the Board of Auditors. In April 2023, UNICEF shared the draft 2022 UNICEF financial statements with the AAC for its review and comments, following which the Committee provided substantive formal feedback. The AAC is pleased to note that the 2022 financial statements received an unqualified audit opinion from the Board of Auditors as well as the noteworthy implementation rate of past audit recommendations. The Committee was informed by the Comptroller that, as of December 2023, there was only one recommendation older than two years still in progress, which related to implementing the data warehouse strategy to build a long-term, sustainable platform for information management and analytics.

32. **Innovative financing:** Based on discussions with the Comptroller, it appears that financial exposures to UNICEF from innovative financing for children are well managed. The Committee has nonetheless advised that it is important to acknowledge that this does not mean that other risks (reputational and legal) will not arise in the event of failure to deliver the underlying projects and commitments. The AAC advises the innovative financing for children governance function to closely monitor all forms of risks and periodically highlight all high and medium risks and mitigating actions to the Office of the Executive Director. In doing so, it is important to categorize the innovative financing for children initiative under instruments that have financial implications on the UNICEF balance sheet and those that do not, so as to clarify accountabilities in decision-making and monitoring.

33. **Information technology and cybersecurity:** The AAC congratulates the Information Communication and Technology Division for a successful transfer of the core functions and the migration of the enterprise data centres from the New York to Valencia, Spain, as part of UNICEF digital transformation. The AAC also welcomes efforts to provide controlled sandbox environments for testing artificial intelligence applications while wider work on internal artificial intelligence strategy policy formulation is under way. The Committee advised UNICEF to:

(a) Undertake a baseline review of the budgeting mechanisms for estimating system development costs, including, in particular, future maintenance, support and upskilling needs for a growing ICT project portfolio to assure full funding for projects and business continuity.

(b) Include an independent external ICT expert in the composition of the Digital Transformation Board to increase the maturity of the Board’s functions.

(c) Conduct and report on periodic monitoring, supplemented by assurance from independent internal and external audits, of the systems used by UNICEF for donor relationship management, fundraising and payment channels, and their adherence to the highest global security protocols and practices (particularly in regional and country offices).

## C. Oversight

34. **System of oversight:** UNICEF has a decentralized business model and operates in challenging environments amid a diverse array of risks. The organization is dependent on external partnerships with varying capacities and operates with a second line of defence whose maturity is striving to keep pace with organizational risks. The accountability system of UNICEF follows its own version of the ‘Three Lines Model’ wherein an independent internal oversight system (internal audit and investigations, evaluation and

ethics), serve as the third line that is supplemented by an external oversight system (Board of Auditors, Joint Inspection Unit, Office of the Ombudsman). This oversight system is crucial to providing the Executive Board, senior management and public and private sector donors the confidence and reasonable assurance of the state of effectiveness of UNICEF governance, risk management and controls. Overall, in 2023, the oversight functions were generally well established and functioning, and the Committee provided specific advice to these functions, as summarized in paragraphs 35 to 41 below.

35. **Combined assurance:** Each of the internal and external oversight constituents have a distinct yet complementary mandate. Notwithstanding the varying levels of coordination and communication among them, it is yet difficult for the UNICEF Executive Board, Executive Director and AAC to obtain a comprehensive overview of the levels of assurance received and, importantly, the extent of any gaps. The AAC therefore reiterates its advice from 2022 for UNICEF to develop a combined assurance map, as a matrix comprising a visual representation of the organization's risks and all the internal and external providers of assurance services that cover those risks. This visual depiction will expose coverage gaps and duplications. When done effectively, combined assurance practices can promote alignment and transparency across the organization, improve efficiency by eliminating duplicative efforts and even minimize the inevitable effects of audit fatigue. In the same vein, the AAC reiterates its past advice for two of the independent offices (OIAI and Evaluation) to work jointly on a key strategic risk of common interest from the respective workplans for 2024 (e.g. synthesis work on sexual exploitation and abuse, accountability to affected populations, emergency response in countries facing conflicts). Other options include harvesting the insights from past audit and evaluation reports on specific issues or themes (e.g. emergency response) and issuing a joint synthesis report.

36. **Internal oversight:** The Committee assesses the independence, objectivity and effectiveness of the internal audit, investigations, evaluation and ethics functions through direct engagement with their leadership and is also informed by interactions with the executives responsible for financial, management and programme accountability.

37. **Internal audit and investigations:** The Committee met the OIAI Director at each of its regular meetings, including private meetings, and also convened special meetings to provide advice on specific matters. The advice provided to UNICEF on the audit and investigations functions is summarized below.

(a) **Annual opinion:** The current annual opinion is rendered as a “positive assurance” and could provide a false sense of comfort given that only about 25 internal audit reports are issued in a year. To mitigate the risk of overstated assurance, the AAC advised that the language of the opinion be reviewed to reflect “negative assurance” (e.g. “based on the scope of work undertaken in the year, nothing came to our attention that would indicate that the UNICEF framework of governance, risk management and controls was less than generally adequate and effective.”).

(b) **Assurance gap:** The Committee reiterates the importance of disclosing the internal audit assurance gap or the absence thereof to the Executive Director and the Executive Board, to enable them to make decisions on acceptance of the assurance risk exposure. The joint statement from 22 members of the Executive Board at the 2023 annual session also agreed with the value of the Committee's continuing advice on this matter. However, the Committee did not note any direct reference to the assurance gap or its absence in the draft 2024 workplan that was submitted for its review. Overall, the cumulative risk impacts of non-coverage of all low and medium-risk country offices and themes for over five years must be communicated to the Executive Director and the Executive Board.

(c) **Workplanning and monitoring:** The AAC welcomes the new practice of OIAI presenting its draft workplan to the Executive Board. Not only is this aligned to professional standards, but it also provides an opportunity to obtain the Board's views about its risk appetite, disclosure of the assurance gap and adequacy of resources. The AAC made the following suggestions to strengthen the planning and risk assessment process:

(i) **Information and communication technology audit coverage:** The AAC expressed serious concerns about the inadequate internal audit coverage of ICT areas and the resultant assurance deficit for UNICEF in this key risk area. Cyber audits were last done in 2019 (and their status followed up in 2022). Following the Committee's advice in 2022, OIAI developed (through an external consultant) a

three-year rolling workplan for covering high-risk ICT areas. The AAC has observed the absence of noted internal audit observations on general computer controls testing in its country office reports. Lastly, the OIAI strategy of exclusively using external consultants for ICT audits also creates an internal skills and capacity gap.

(ii) *Completeness of audit universe:* The AAC advised a review of the comprehensiveness of the audit universe to provide assurances to stakeholders. For instance, the 2024 draft workplan shared with the AAC did not include an entity risk assessment and past coverage information on the regional offices and headquarters divisions, and topical risk themes like artificial intelligence, environmental, social and governance standards.

(iii) *Carry-over levels:* The AAC observed a trend of a high proportion of carry forward of audits (including high-risk audits) and a notable difference between planned and completed engagements for two years in a row. Together, these can result in inadvertently providing interested stakeholders with an inflated sense of annual audit coverage of key organizational risks. The assumptions for any annual workplan are more reliable when informed by the analysis of the actual time taken for completed audits. The AAC also looks forward to the issuance of the audit reports for key risk themes planned in 2023 (fraud and corruption risk management, data protection and privacy, treasury and ICT governance).

(iv) *Communicating workplan revisions:* The AAC advised greater agility in reporting on the impacts of risk refreshes to audit workplans during the year, and periodically communicating to the Executive Director the changes to the approved workplan together with their rationale and impacts (particularly in the case of key high-risk rated audits planned that could not be delivered).

(d) *Pulse Check survey:* The AAC was concerned about the sharp and sudden decline for the internal oversight office in the Pulse Check survey results in late 2023. While it was too early to review or analyse the results at the time of that meeting, the AAC advises OIAI to unpack and address the causal factors considering the higher standards that apply to an important oversight office.

(e) *Culture assessments:* The Committee advised piloting organizational culture assessments within existing audit engagements. While conducting a cross-cutting OIAI audit on culture may require capacity-building, smaller measures to assess culture as a potential root cause of audit observations could be an effective start.

(f) *External quality assurance:* The Committee advised OIAI to set aside adequate time and resources to prepare appropriately for the internal audit's 2024 external quality assurance based on current professional standards, and to prepare for key reforms that the newer rules-based standards are set to introduce effective from 2025. While the Institute of Internal Auditors Professional Standards require periodic internal quality assessments, the Committee was informed that the last such exercise was undertaken preceding the previous external quality assessment in 2019.

(g) *Investigations:* The AAC appreciates the efforts of OIAI in coordinating the endorsement by oversight offices across the United Nations of the key principles for donor engagement, which is designed to promote consistency among United Nations agencies with respect to the commitments made to the donors. The Committee also took note of the continuing trend of increases in the portfolio of investigations cases and the delays in setting up the planned task force in 2023. In that regard, the AAC observed that:

(i) *Technology for intake analysis:* The rapidly increasing volume of intake from year to year increases the resources spent on intake analysis, adversely affecting the time for completion of investigations and potentially even rendering investigative evidence weak. This may affect the reputation of and staff confidence in the investigation function. There is an urgent need for improved technology, analytics and the use of artificial intelligence for more rapid evaluation of intake. Artificial intelligence may also assist in other investigation functions, such as quality control, editing, forensic analysis and proactive investigations.

(ii) *Fraud risk management:* With the formation of the planned fraud task force, the Committee advises OIAI to conduct fraud risk assessments in selected countries based on the highest reportage of fraud cases. This will help to identify common schemes, control deficiencies and mitigating



measures. Any lessons learned from positive trends of decreasing allegations of fraud should also be part of the assessments. The recommendations from the review conducted by an external law firm engaged by the Executive Director to address gaps in the UNICEF overall fraud framework are expected in 2024 and will be a timely contribution. Implementation of these recommendations, together with actions advised by the AAC for updating the 2013 anti-fraud policy, strengthening second-line monitoring for fraud detection and the operationalization of the OIAI fraud task force, should improve the organizational anti-fraud monitoring, detection and investigative capabilities.

(iii) *Donor conditionalities:* By itself, conditionalities do not directly constitute impairment to independence. However, the impairment to independence occurs due to management acceptance of the conditions as a basis for receipt of the grant resources. While recognizing the need to attract and keep scarce resources, there is a need to develop and harmonize a standard clause in all donor agreements (potentially even United Nations-wide) regarding investigation matters.

(h) *Key performance indicators:* The targeted key performance indicator (KPI)<sup>11</sup> focused on efficiency was rarely met for the internal audit reports completed in 2023. The AAC advises reporting analysis on budgeted versus actual KPIs for completed audits to identify the causes for the variances. The KPI on client feedback could easily influence the softening of internal audit results, as internal audit clients are more likely to provide positive feedback when engagement results have been more favourable to their overall performance. The metric on conformance with standards should address the results of ongoing internal quality assessments, as outlined in the Institute of Internal Auditors' Standard 1300, which would be more appropriate than including the results of a five-year-old external assessment. Similarly, for the investigations function, there is just one reportable KPI that relates to timeliness of completion of investigations within nine months. Overall, the KPIs require improvements to include indicators that measure both outputs and importantly outcomes (e.g. improvements in the risk and control environment over time, the recognition of internal audit's value by key stakeholders, as demonstrated by requests for advice or assistance, cost avoidance or savings, synthesis reporting, proactive insightful consulting/advisory services and innovation).

(i) *Data analytics:* The AAC received demonstrations of tools developed by OIAI, including custom risk models and artificial intelligence pilots, and was encouraged by its progress on data analytics and the artificial intelligence preparedness initiative. Increasing capacity, reducing key person risk and wider application of available toolsets will enable OIAI to fully reap the benefits of the initiative and ensure sustainability. The AAC also advises continued refinement of the analytics in use and increased uptake of data mining, scripts, forensic analysis, artificial intelligence and cognitive prediction.

38. **Evaluation:** The AAC congratulates UNICEF for a revised evaluation policy and was pleased to learn that the feedback of this Committee was considered in the finalization of the policy. The Committee appreciates efforts by the Evaluation Office to strategize the implementation of the policy. The AAC looks forward to the results of the ongoing synthesis of completed evaluations over the past five years and deems it an opportunity to leverage the learning component of the evaluation function. The conversation with all the Regional Evaluation Advisers displayed a motivated team that conveyed a clear picture of the evaluation work being undertaken in the regions. The planned focus on strategic issues for the 2024 evaluation plan is noteworthy, and the Committee looks forward to reviewing the fully costed evaluation plan that takes into account the implementation strategies of the revised evaluation policy. The AAC advised UNICEF to:

(a) Increase the focus on building and incentivizing a stronger evaluation culture by identifying opportunities to 'market' evaluation work to demonstrate its relevance and usefulness. Communicating the Executive Director's championing of the evaluation function, including evaluation achievements as a performance criterion for the Regional Directors and Country Representatives, and requiring inclusion of evaluation learning in programme processes and documents can help to build the tone at the top and demonstrate utilization of evaluation. The AAC fully supports the need for effective communication capacity in evaluations to support leadership messages and dissemination of evaluation learnings throughout UNICEF.

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<sup>11</sup> This is defined as the time from the exit meeting for an audit to the draft report (60 days) and to the final report (90 days).

(b) Periodically assess the independence and effectiveness of the Regional Evaluation Advisers given the matrix reporting that is influenced by context and personalities, to strengthen evaluation consistency in methodology, approach and selection of what to be evaluated.

(c) Formulate a medium-term strategic response to address the three common concerns of the regional evaluation teams that relate to: predictable funding, constrained capacity (quality and consistency), and inadequate utilization of evaluation.

(d) Develop innovative options for funding evaluation work, including, for instance, through use of pooled funds, centrally pooling extrabudgetary evaluation budgets to ensure they remain available as intended, or review of donor clauses for allocating funding for evaluation. Irrespective of the 1 per cent funding requirement, resource availability continues to be a challenge for most offices except where they have large programmes and there is a need to find more effective ways to manage funding as a pool at regional or headquarters levels. Also, funding arrangements for evaluations at country office level may be unpacked to promote the establishment of evaluation posts funded from several donor projects by embedding those posts into the projects (e.g. several projects funding one position)

(e) Include humanitarian evaluations in the 2024 Evaluation Office draft workplan and reposition the Evaluation Office by proactively reaching out and expressing support to the emergency humanitarian programmes at the right time, through real-time evaluations, joint work with OIAI (or with other United Nations agencies), and other synthesis work from past evaluations.

(f) Review the added value of expanding initiatives on national capacity-building for evaluation, particularly as that space is also occupied by multiple actors.

(g) Develop mechanisms to continuously monitor, evaluate and report on the independence and capacity of the regional and country Evaluation Officers (including periodic review of the decentralized functions).

(h) Strengthen coordination of workplans among the evaluation functions (headquarters, regional and country offices) to avoid duplication, develop strategic evaluation interventions and create more synergy and impact.

(i) Enforce accountability for implementing evaluation recommendations at the highest levels (Regional Directors and Deputy Executive Directors) through systematic tracking at the headquarters, regional and country levels.

### 39. Ethics

(a) **Charter:** The Ethics Office was designated an independent office in 2020 but is yet to have its own charter. The AAC was informed that work on drafting a charter was under way, but it will need to be informed by the ongoing review of the United Nations Secretary General's bulletin that governs the terms of reference of the ethics function in United Nations and its funds and programmes. The AAC advised that the charter should be informed by similar documents for OIAI and the Evaluation Office, the relevant JIU recommendations<sup>12</sup>, and benchmarking with the ethics charter for similar United Nations agencies, prior to presenting it for the Executive Board's review and approval.

(b) **Resources:** The AAC welcomes the approval for a first P5 level post for the Ethics Office, but notes that the post has been budgeted only for two years and will be based in Istanbul, Türkiye. A solitary ethics staff member with a limited tenure who will be disconnected from the rest of the team poses risks to effectiveness and sustainability. Despite a marginal temporary increase of resources for the Ethics Office, it is not commensurately resourced considering the size and complexities of UNICEF, and the emergence of new areas requiring office intervention such as sustainability, environmental, social and governance issues and artificial intelligence. Marginal staffing increases, while useful to alleviate overstretched capacity, cannot be a sustainable solution for a strong and impactful ethics office. Furthermore, as the office grows in terms of its reach and maturity, its KPIs warrant a review.

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<sup>12</sup> JIU/REP/2021/5 and JIU/REP/2018/4.



40. **Ombudsman's services:** The Committee held discussions with the Ombudsman for United Nations Funds and Programmes<sup>13</sup> on the office design, work trends and resources. As the Ombudsman has only recently joined the office, the AAC requested a trend analysis of the systemic issues concerning UNICEF for discussion at the next meeting with the Ombudsman.
41. **External oversight:** The AAC held meetings with key constituents of the UNICEF external oversight system to complement the review of the internal oversight system and inform its own assessments.
42. **Board of Auditors:** The Committee had constructive discussions (including private meetings) with the Board of Auditors on the key observations from its 2022 audit report. The Committee noted the Board's confirmation that there had been no impairment to its independence or any scope limitations and was pleased to note that UNICEF received an unqualified audit opinion for 2022. In December 2023, the Board of Auditors briefed the Committee on its workplans for the interim audit and the financial audit for 2023. The Committee appreciates the candid discussions and emphasizes the importance of the Board of Auditors for independent oversight. The status of implementation of the Board's recommendations were also regularly discussed with the Comptroller.
43. **Joint Inspection Unit:** The Committee reviewed the annual report submitted by UNICEF to the Executive Board on the status of implementation of the recommendations from JIU reviews, including the reasons for those that were not accepted. The AAC advises UNICEF to review recommendations from JIU reports that were previously not accepted relating to the independence arrangements on internal audit, investigations and audit committees, especially in view of the most recent JIU report on governance and oversight of the Executive Boards following the governance failures at UNOPS.

## VIII. Networking within the United Nations system oversight committees

44. **Annual meeting of the chairpersons of the United Nations oversight committees:** The eighth annual meeting of the Chairs of the United Nations system audit and oversight committees was held on 5–6 December 2023. The meeting was attended by 32 participants representing the leadership of the 23 audit and oversight committees from entities within the United Nations Secretariat, funds and programmes and specialized agencies. Mr. Richard Chambers, Chair of the AAC, attended on behalf of UNICEF.
45. **Joint reflections:** The discussions covered themes including selected JIU reports, climate change, United Nations reforms, artificial intelligence, key changes to the UNOPS audit advisory committees following lessons learned, and environmental, social and governance standards and reporting updates. A letter issued by the Chair of the United Nations audit and oversight committees to the Secretary-General will also be shared by the Office of Secretary-General with the members of the United Nations Chief Executives Board for Coordination for their appropriate action or attention. Incidentally, the forum also unanimously adopted the recommended 'Good Practices for AOC Secretariats', based on a system-wide study conducted by the UNICEF AAC secretariat.

## IX. Way forward and acknowledgements

46. The AAC trusts that the Executive Board will find this report informative and a useful instrument to facilitate its governance and oversight. The Committee will discuss with the Executive Director the recommendations of the JIU review of governance and oversight by the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF and UN-Women, particularly regarding the optimal design, role and reporting of the audit and oversight committees.
47. The AAC has prioritized the expansion of its own understanding of artificial intelligence and creation of a two-year artificial intelligence ambition plan as its key internal priority. To that end, the Committee had organized insightful briefings on artificial intelligence from external institutional experts at no cost to UNICEF and has shared that content with UNICEF management. The AAC plans to pilot artificial intelligence use cases in its own programme of work for 2024 within the ICT framework of UNICEF, and

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<sup>13</sup> The Office of the Ombudsman for United Nations Funds and Programmes serves five United Nations entities: UNDP, UNFPA, UNICEF, UNOPS and UN-Women.

concurrently contribute to knowledge-sharing across the wider group of audit and oversight committees in the United Nations system.

48. Finally, the Committee is particularly grateful for the exemplary professional support it receives from Mr. Sunil Raman, Committee Secretary (and Adviser, Director's Office, OIAI) in managing the AAC secretariat, and for demonstrating leading secretariat practices and innovations within the United Nations audit and oversight committee secretariats.

## Annex

### Audit Advisory Committee membership and schedule of meeting attendance in 2023

<i>Regular meetings in New York and field trip to Nairobi* in 2023</i>					
<i>Member name</i>	<i>April</i>	<i>May*</i>	<i>September</i>	<i>November</i>	<i>Comments</i>
Mr. Jayantilal Karia	Attended	Attended	N/A	N/A	Former Chair and member since June 2017 whose second term ended in June 2023.
Ms. Saraswathi Menon	Attended	Attended	N/A	N/A	Former Vice Chair and member since June 2017 whose second term ended in June 2023.
Mr. Richard Chambers	Attended	Attended	Attended	Attended	Current Chair and Member since September 2022; serving on first term, which ends in August 2025.
Ms. Anni Haraszuk	Attended	Attended	Attended	Attended	Current Vice-Chair and Member since September 2020; serving on second term ending in September 2026.
Ms. Eney Quinones	Attended	Absent	Attended	Attended	Member since September 2021; serving on first term, which ends in September 2024.
Mr. Chukwuma Okonkwo	Attended	Attended	Attended	Attended	Member since March 2022; serving on first term, which ends in February 2025.
Mr. Lakshman Athukorala	N/A	N/A	Attended	Attended	Member since September 2023; serving on first term, which ends in August 2026.
Ms. Susanne Frueh	N/A	N/A	Attended	Attended	Member since September 2023; serving on first term, which ends in August 2026

N/A = Not applicable.