

Joint Statement

Executive Board of UNICEF

Internal Audit and Investigations, Agenda Item 9

ANNUAL SESSION 2022

15 June 2022, New York

Mr. President,

I make this statement on behalf of Australia, Austria, Belgium, Canada, the Czech Republic, Denmark, Finland, France, Germany, Greece, Iceland, Ireland, Israel, Japan, Monaco, New Zealand, Norway, Republic of Korea, Republic of Moldova, Switzerland, Turkey, The Kingdom of Netherlands, The United Kingdom, The United States and my own country Sweden.

We thank the Office of Internal Audit and Investigations (OIAI) and the Audit Advisory Committee (AAC) for their reports, hard work and commitment.

We congratulate UNICEF for the overall assurance opinion from OIAI. We note with appreciation that all of the internal audit reports issued in 2021 contained conclusions that were generally satisfactory. We further thank UNICEF for its management response and follow-up of recommendations. We commend UNICEF for the timeliness of implementation of agreed actions with 99 per cent of agreed actions from 2019 and 95 per cent of agreed actions from 2020 implemented as of 31 December 2021, and a significant decrease in long outstanding actions from the last report. We encourage UNICEF to continue these efforts.

We commend the Office for its fast adaptation and use of remote audits and data analytics, and also for the collaboration with other UN agencies to conduct field work. We believe, in agreement with the Office, that remote work cannot fully replace field work, and we appreciate the inclusion of the remote work strategy with benefits and risks in the report. We agree with the view of the Office on a hybrid approach.

We note the continued high number of investigation cases and the increase in sexual misconduct cases. We further note the internal audit recommendation of completing ongoing efforts related to the prevention of sexual exploitation and abuse; increase community

awareness of the reporting mechanisms available and build the capacity of partners to prevent sexual exploitation and abuse. We would like to invite UNICEF to provide us with updates on this work and on how partners, staff and beneficiaries are encouraged to report misconduct. We find that the whistleblowing page on UNICEF's webpage has improved and is now available in several languages. We encourage UNICEF to further align the content on the webpage with other UN funds and programs, such as for example links to relevant policies to ensure a consistent approach across UN.

We note with appreciation the increased capacity in the Office for internal audit and investigation. However, we are concerned that the non post financial resources remain below the level of the previous quadrennium, despite the significant increase in workload. As Member States and Donors, inadequate resources for crucial functions of assurance and control are of great concern and we again request UNICEF to pay close attention to the resource situation of the Office.

We appreciate the results from OIAI's work on harmonizing the definitions and reporting for audit and investigation matters with other UN funds and programs and the inclusion of progress on this work in the annual report for 2021 and encourage the Office to continue this work. We would also welcome more regular briefings from OIAI to the Executive Board throughout the year on potential red flags, audit findings and the status of investigations, as needed.

Thanks again for the reports and the presentations.

Thank you!