

## **Item 9 Internal Audit and Investigations Statement by Finland**

We thank the Office of Internal Audit and Investigations and the Audit Advisory Committee for their important work and congratulate UNICEF on the results achieved.

Finland attaches great importance to this topic. The irregularities at the UNOPS risk management system show that all measures must be taken to restore trust in the financial and risk management of the entire UN development system. We must do our utmost to ensure that this system failure will not happen again.

It is essential that the financial and risk management systems of all UN operational organizations follow international risk management and accounting procedures and regulations. Uniform principles should be followed.

Because of the failure at UNOPS, Finland will undertake measures to ensure that this is not taking place anywhere else in the development system. During this year, we will conduct an analysis of the internal oversight functions of all operational UN organizations we are financing, before taking any decisions on further core contributions. We trust in your cooperation in undertaking these measures.

The UN Development system plays a central role in achieving the sustainable development goals. It is important for all of us to show that the system works effectively in attaining our common goals. Finland is and will continue to be a solid partner in meeting the sustainable development goals as well as in UNICEF's important work for every child.