

## **U.S. Statement at UNICEF Executive Board Meeting**

### **Agenda Item 8: Update on Implementation of the recommendations in the self-assessment of the independence of the UNICEF Office of Internal Audit and Investigations**

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#### AS DELIVERED

- The United States commends UNICEF for implementing five of the recommendations put forward by the Director of OIAI to further strengthen OIAI's independence.
- The United States values the closed briefings provided by OIAI and supported by UNICEF.
- The United States supports a structured approach to risk management, including the three lines of defense model, and looks forward to further dialogues with UNICEF regarding the development of an overarching system for enterprise risk management in 2024. We encourage UNICEF to take into account JIU report [2020/5](#) on Enterprise Risk Management (ERM) as UNICEF develops an ERM system.
- Can you say more about your concerns regarding increasing conditionalities and requests from donors for specific assurance and investigative activities as they relate to the independence of OIAI?
- UNICEF notes recent investments in strengthening human resources capacity to guide staff and managers on issues that may require escalation. Can UNICEF provide specific examples of these investments?

- The United States supports UNICEF's continued exploration of the use of alternative dispute resolution mechanisms, rather than investigations, to address interpersonal conflict and behavioral issues.