

**United States Remarks for the  
UNICEF Executive Board Annual Session  
June 1-4, 2021**

**Item 10: Internal Audit and Investigation**

The U.S welcomes the OIAI opinion that the UNICEF framework of governance, risk management, and controls was generally adequate and effective.

The U.S. requests the OIAI to update the Board on the implementation and impact of the new investigative structure and the addition of the new investigative unit with both investigative and audit teams based in Budapest in its next report.

The U.S. welcomes the OIAI prioritization of cases of sexual exploitation, abuse and harassment (SEAH) in its investigations, considering the particularly devastating nature of these acts, as well as any failures to appropriately address these cases or patterns of SEAH and abuse of authority.

The U.S supports the proposed revised OIAI charter which is in response to BOA and JIU recommendations, and external assessments.

Regarding the open agreed actions older than 18 months cited in the annex, the U.S. notes progress in implementation but urges full implementation by the end of 2021.

The U.S notes with concern that resource limitations have limited the ability of the OIAI to maintain a consistent depth of audit and advisory coverage noting UNICEF expenditures grew by 90% from 2009-2019 while the internal audit section had no growth during the same period.

The U.S notes that 94% of audits reports were found to be satisfactory.

We appreciate the number of actions taken, including investigations, in response to reported incidents. We would appreciate further discussion on how Member States may be better informed of incidents and whether there is any relationship to their funding, e.g., item 212 - exchange of humanitarian aid for sexual favors by an implementing partner and item 217 -Sexual exploitation and abuse by personnel of an implementing partner.