

Office of the Secretary of the Executive Board

DECISION MONITORING TABLE FOR 2023

The following matrix keeps track of the implementation of specific and time-bound requests contained in Executive Board decisions. The matrix is revised on a regular basis to keep the information relevant and up to date.

For more details on other aspects of these decisions or for the full compendium of Executive Board decisions, please visit: <https://www.unicef.org/executiveboard/decisions>.

The status of a decision is indicated as follows: (1) GREEN signifies that an action has been “completed”; and (2) YELLOW signifies that an action is “in progress” or “partially completed” (action in progress, with a due date, if relevant). Decision paragraphs that do not require action are greyed out and status is shown as “No action required”

<i>Decision</i>	<i>Request</i>	<i>Deadline</i>	<i>Progress and follow-up action</i>	<i>Status</i>
First regular session, 7–10 February 2023				
2023/1 Country programme documents	<p>Para 1: Takes note that the country programme documents for Algeria, Bolivia (Plurinational State of), Central African Republic, Costa Rica, Dominican Republic, Ecuador, Haiti, Iran (Islamic Republic of), Lebanon, Nepal and Sao Tome and Principe (E/ICEF/2023/P/L.2–E/ICEF/2023/P/L.6, E/ICEF/2023/P/L.8–E/ICEF/2023/P/L.10 and E/ICEF/2023/P/L.12–E/ICEF/2023/P/L.14), the multi-country programme for the Pacific Islands (E/ICEF/2023/P/L.1) and the area programme document for Palestinian children and women in Jordan, Lebanon, the Syrian Arab Republic and the State of Palestine (E/ICEF/2023/P/L.11), including aggregate indicative budgets, were made available to Member States for their comments and input from 15 November to 5 December 2022; that the common country programme document for Cabo Verde (DP/FPA-ICEF/CCPD/2023/CPV/1), including aggregate indicative budget, was made available to Member States for their comments and input from 7 November to 25 November 2022; and that the country programme document for Venezuela (Bolivarian Republic of) (E/ICEF/2023/P/L.7), including aggregate indicative budget, was made available to Member States for their comments and input from 18 November to 8 December 2022;</p> <p>Para 2: Approves on a no-objection basis, and in accordance with decision 2014/1, the country programme documents for Algeria, Bolivia (Plurinational State of), Central African Republic, Costa Rica, Dominican Republic, Ecuador, Haiti, Iran (Islamic Republic of), Lebanon, Nepal, Sao Tome and Principe and Venezuela (Bolivarian Republic of), the multi-country programme for the Pacific Islands, the area programme document for Palestinian children and women in Jordan, Lebanon, the Syrian Arab Republic and the State of Palestine, and the common country programme document for Cabo Verde (E/ICEF/2023/P/L.1–E/ICEF/2023/P/L.14 and DP/FPA-ICEF/CCPD/2023/CPV/1), including aggregate indicative budgets.</p>			n/a

<i>Decision</i>	<i>Request</i>	<i>Deadline</i>	<i>Progress and follow-up action</i>	<i>Status</i>
2023/2 Extensions of ongoing country programmes	<p>Para 1: Takes note of the six-month extension of the country programme for Papua New Guinea, following a six-month extension; and the 10-month extension of the country programme for Mauritania, following a two-month extension, both of which were approved by the Executive Director and are presented in table 1 of document E/ICEF/2023/P/L.15;</p> <p>Para 2: Approves the 10-month extension of the country programme for Brazil, following a one-year extension and a two-month extension; the proposed 10-month extension of the country programme for the Gambia, following a one-year extension and a two-month extension; and the proposed 10-month extension of the country programme for Afghanistan, following a two-year extension, a three-month extension and an 11-month extension, all of which are presented in table 2 of document E/ICEF/2023/P/L.15.</p>			n/a
2023/3 Evaluability assessment and formative evaluation of the UNICEF positioning to achieve the UNICEF Strategic Plan, 2022–2025, and management response	<p>Para 1: Welcomes the evaluability assessment and formative evaluation of the UNICEF positioning to achieve the UNICEF Strategic Plan, 2022–2025, its summary (E/ICEF/2023/3) and its management response (E/ICEF/2023/4);</p>			n/a
	<p>Para 2: Calls upon UNICEF to implement all 12 recommendations and maintain the fundamental organizational strengths identified in the evaluability assessment and formative evaluation, to ensure that the organization is better positioned to achieve the Strategic Plan, 2022–2025;</p>		<p>All 12 recommendations were accepted and work is ongoing to implement them, as per the management response presented to the Executive Board by management alongside the results of the exercise presented by the Evaluation Office. In keeping with the revised evaluation policy of UNICEF endorsed by the Executive Board at its second regular session of 2023, beginning in 2024 the Evaluation Office will be identifying individual evaluations of high strategic priority that require a follow-up exercise to independently assess (i.e. verify) whether specific recommendations have been meaningfully acted on. In addition, as part of its planning of the evaluation of the UNICEF Strategic Plan, 2022–2025 to be conducted in 2025, in 2024 the Evaluation Office will undertake an independent analysis of the organization’s implementation of the recommendations put forward in the evaluability assessment and formative evaluation, with the intention of ensuring that any outstanding gaps identified in the exercise are addressed in the forthcoming UNICEF Strategic Plan, 2026–2030.</p>	In progress
	<p>Para 3: Requests UNICEF to further elaborate the action plan, including concrete actions, to enable maximum achievement of these recommendations in the evaluability assessment and formative evaluation, and to present to the Executive Board at the annual session of 2024 an update on progress</p>		<p>As per the management response to this exercise, all actions are to be completed by the end of 2024. As of November 2023, and according to management’s self-reported progress updates, 5.71 per cent of actions are completed, 65.71 per cent of actions are under way, and 28.57 per cent of actions have not yet started.</p>	In progress

<i>Decision</i>	<i>Request</i>	<i>Deadline</i>	<i>Progress and follow-up action</i>	<i>Status</i>
	achieved as part of the midterm review of the Strategic Plan, 2022–2025.		The midterm review of the Strategic Plan will allow the organization to update the Executive Board on the implementation of the recommendations of the evaluative exercise. In addition, as noted above, as part of its planning of the evaluation of the UNICEF Strategic Plan, 2022–2025 to be conducted in 2025, in 2024 the Evaluation Office will undertake an independent analysis of the organization’s implementation of the recommendations put forward in the evaluability assessment and formative evaluation, with the intention of ensuring that any outstanding gaps identified in the exercise are addressed in the forthcoming UNICEF Strategic Plan, 2026–2030.	
2023/4 UNICEF financial report and audited financial statements for the year ended 31 December 2021 and report of the Board of Auditors, and management response	Para 1: Welcomes the unqualified audit opinion for 2021 issued by the Board of Auditors, the report of the Board of Auditors for the financial period that ended on 31 December 2021 (A/77/5/Add.3) as well as the management response (E/ICEF/2023/AB/L.2);			n/a
	Para 2: Also welcomes the progress made by UNICEF in implementing the recommendations of the Board of Auditors, and supports the ongoing efforts of UNICEF management to implement the recommendations of the Board of Auditors;			n/a
	Para 3: Calls upon UNICEF to report on the impacts of the implementation of these recommendations, with inclusion of references to aspects of organizational culture, such as briefings to staff, trainings or updated standard operating procedures, in its reporting on audit recommendations;		UNICEF management has included reference to the impacts of the implementation of recommendations, with inclusion of references to aspects of organizational culture, such as briefings to staff, trainings or updated standard operating procedures, in its reporting on audit recommendations to the Executive Board in line with this decision. Kindly refer to the 2022 management response to the United Nations Board of Auditors report to be presented at the first regular session of 2024.	Completed
	Para 4: Recalls its decisions 2020/6, paragraph 5, and 2021/4, paragraph 3, and underlines the importance of timely closure of recommendations related to the management of implementing partners.			n/a
2023/5 Private Fundraising and Partnerships: 2023 workplan and	Para 1: Notes the high, medium and low revenue scenarios for 2023, as shown in table 3 of document E/ICEF/2023/AB/L.1 ;			n/a
	Para 2: Approves a budget for special purpose activities of \$160.3 million from regular resources, comprising \$85 million for investment funds and \$75.3 million for other private sector fundraising costs, and the establishment of an other resources			n/a

<i>Decision</i>	<i>Request</i>	<i>Deadline</i>	<i>Progress and follow-up action</i>	<i>Status</i>
proposed budget	ceiling of \$66 million based on the medium scenario in table 3 of document E/ICEF/2023/AB/L.1 ;			
	Para 3: Authorizes UNICEF: (a) To redeploy resources between the various regular resources budget lines (as detailed in paragraph 1, above), up to a maximum of 10 per cent of the amounts approved; (b) To decrease or increase expenditures up to the levels indicated in columns I and III of table 3 of document E/ICEF/2023/AB/L.1 should the apparent revenue from fundraising decrease or increase to the levels indicated in columns I and III; (c) To spend an additional amount between Executive Board sessions, when necessary, up to the amount caused by currency fluctuations, to implement the 2023 approved workplan;			n/a
	Para 4: Encourages the Executive Director to identify and respond to opportunities in new markets, should they arise, between Executive Board sessions and to notify the Board accordingly;			n/a
	Para 5: Approves an interim one-month allocation for January 2024 of \$16.0 million (or 10 per cent of the special purpose regular resources allocation of \$160.3 million), to be absorbed into the annual Private Fundraising and Partnerships budget for 2024.			n/a
Annual session, 13–16 June 2023				
2023/6 Annual report for 2022 of the Executive Director of UNICEF	Para 1: <i>Takes note</i> of the annual report for 2022 of the Executive Director of UNICEF, as well as the report on the implementation of the Integrated Results and Resources Framework of the UNICEF Strategic Plan, 2022–2025; the report on the implementation of the quadrennial comprehensive policy review of operational activities for development of the United Nations system; the description of independent oversight functions/bodies in UNICEF; and the data companion and scorecard;			n/a

<i>Decision</i>	<i>Request</i>	<i>Deadline</i>	<i>Progress and follow-up action</i>	<i>Status</i>
	Para 2: <i>Decides to</i> transmit the above-mentioned reports to the Economic and Social Council, along with a summary of the comments and guidance of the Executive Board;			n/a
	Para 3: <i>Takes note</i> of the UNICEF report on the recommendations of the Joint Inspection Unit, including the management responses to the four recommendations of the Joint Inspection Unit intended for consideration by the Executive Board.			n/a
2023/7 Annual report on UNICEF humanitarian action	Para 1: <i>Takes note</i> of the annual report on UNICEF humanitarian action (E/ICEF/2023/14);			n/a
	Para 2: <i>Calls upon</i> UNICEF to intensify its localization efforts to ensure strong and equitable local partnerships in full respect of humanitarian principles and in accordance with United Nations guiding principles for humanitarian assistance, covering quality funding, systemic capacity-building, meaningful participation of relevant local actors in humanitarian coordination and decision-making, and steps, as appropriate, towards more risk management, as part of a United Nations system-wide coordinated response;			n/a
	Para 3: <i>Requests</i> UNICEF to provide an oral update on its humanitarian action during the second regular session of the Executive Board starting from 2023 and from then on, to provide a humanitarian update during each session of the Executive Board;		An oral update was provided during the second regular session of 2023, with highlights on localization. UNICEF will continue to provide a humanitarian update during each session of the Executive Board, as follows: (i) first regular session: update on humanitarian action (background paper); (ii) annual session: annual report on UNICEF humanitarian action; (iii) second regular session: oral update on humanitarian action (PowerPoint presentation only). This approach is reflected in the programme of work of the Executive Board for 2024.	Completed
	Para 4: <i>Also requests</i> UNICEF to provide an update on the progress made towards the implementation of the recommendations of its Humanitarian Review		An update will be provided during the first regular session of 2024. Programme of work of the Executive Board for 2024.	Completed

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	during the first regular session of 2024, including progress made on localization efforts.			
2023/8 Country programme documents	Para 1: <i>Takes note</i> that the country programme document, including aggregate indicative budget, for Chile (E/ICEF/2023/P/L.16) was made available to Member States for their comments and input from 21 March to 10 April 2023;			n/a
	Para 2: <i>Approves</i> on a no-objection basis, and in accordance with decision 2014/1, the country programme document, including aggregate indicative budget, for Chile (E/ICEF/2023/P/L.16).			n/a
2023/9 Extensions of ongoing country programmes	Para 1: <i>Takes note</i> of the two-month extensions of the country programmes for Cambodia and the Philippines, and the one-year extension of the country programme for Namibia, which were approved by the Executive Director and are presented in table 1 of document E/ICEF/2023/P/L.17 ;			n/a
	Para 2: <i>Approves</i> the one-year extension of the country programme for the Democratic People's Republic of Korea, following two consecutive one-year extensions, which is presented in table 2 of document E/ICEF/2023/P/L.17 .			n/a
2023/10 Update on protection from sexual exploitation and abuse	Para 1: <i>Welcomes</i> the update provided by UNICEF on progress made on protecting against sexual exploitation and abuse;			n/a
	Para 2: <i>Requests</i> UNICEF to provide an update to the Executive Board at the annual session of 2024, for decision, on how the organization is preventing and responding to sexual exploitation and abuse;		This will be done at the annual session of 2024, as requested. The programme of work of the Executive Board for 2024.	Completed
	Para 3: <i>Notes with appreciation</i> , recalling Executive Board decision 2022/6, the progress made and the need for continued system-wide efforts to prevent and respond to sexual exploitation and abuse as well as to sexual harassment, as part of the “zero tolerance for inaction” approach, including ensuring that the required actions implemented at country, regional and global levels are properly resourced and deliver impact;			n/a

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	Para 4: <i>Requests</i> UNICEF to continue to take action to ensure a victim/survivor-centred, system-wide and coherent approach to preventing and responding to sexual exploitation and abuse and sexual harassment, while leveraging its mandate, and to continue to foster an inclusive and respectful organizational culture where all personnel are empowered and encouraged to report sexual exploitation and abuse and sexual harassment;		Work is under way to ensure that safeguarding is strongly linked to the organizational culture of UNICEF. A new narrative and “branding” for safeguarding is being developed, linking safeguarding with organizational culture. Efforts to strengthen the organizational culture continue, as reported in each annual session of the Board.	In progress
	Para 5: <i>Encourages</i> UNICEF in this regard to continue to report to the Executive Board about all cases in a transparent and accountable manner, and to ensure that reporting mechanisms are safe, inclusive and victim/survivor-centred, and to strengthen its efforts in whistle-blower protection against retaliation;			n/a
	Para 6: <i>Also encourages</i> UNICEF to continue to strive for inter-agency harmonization of reporting, and in this regard requests UNICEF to develop a more uniform template for future reports on this topic to be shared with the Executive Board, to better track year-on-year progress against indicators, allow for enhanced comparison of reports, and continue to gain a more strategic understanding of the results, impact and organizational culture change achieved from its efforts and activities;		UNICEF has engaged with other United Nations agencies (UNPFA, UN-Women, UNOPS, UNDP) and agreed on a common template on PSEA for reporting to the Board, in alignment with the global inter-agency core indicators on PSEA. This template is being used as the basis for the 2024 Executive Board reporting in line with the Board request.	In progress
	Para 7: <i>Further encourages</i> UNICEF to further increase its system-wide collaboration efforts to improve coordination, reporting and transparency and to work together effectively with other United Nations entities at country, regional and global levels to ensure optimal learning from lessons learned and best practices from the entire United Nations system;			n/a
	Para 8: <i>Welcomes</i> the continued use of ClearCheck, and invites UNICEF to examine how ClearCheck and the Misconduct Disclosure Scheme can be used to complement each other to further improve vetting, and to provide an update to the Executive Board;		UNICEF is planning a baseline assessment of its human resources processes (recruitment, vetting, on-boarding and performance management) to explore possible areas of strengthening human resources practices in line with the forthcoming UNICEF Safeguarding Policy. The assessment will study current practices related to ClearCheck and examine the possibilities for greater	In progress

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			efficiency and effectiveness. It will also look at ways of strengthening/broadening background and vetting processes given the legal, practical, staffing and financial limitations, including possible use of the Misconduct Disclosure Scheme.	
	Para 9: <i>Encourages</i> UNICEF to consider piloting the Scheme and to report any results within existing reporting;			n/a
	Para 10: <i>Notes with appreciation</i> UNICEF efforts to conduct risk assessments in respect of sexual exploitation and abuse; to work with implementing partners to assess and support their capacity to ensure adequate safeguards to prevent and respond to sexual exploitation and abuse; and to address victims'/survivors' rights to support and assistance in accordance with the United Nations Protocol on the Provision of Assistance to Victims of Sexual Exploitation and Abuse.			n/a
2023/11 Update on organizational culture and diversity	Para 1: <i>Welcomes</i> the update provided by UNICEF on the progress made to make its organizational culture more values-based and inclusive;			n/a
	Para 2: <i>Also welcomes</i> the utilization of an evidence-based and data-driven approach in this regard and encourages UNICEF to focus measures where challenges persist, including on dedicating sufficient time to workplace culture and diversity, equity and inclusion issues, on the pace and visibility of progress on action taken by UNICEF, and on enhancing levels of psychological safety and trust;			n/a
	Para 3: <i>Commends</i> UNICEF on the publication of its first employee separation report, notes with concern the disproportionate representation of women among those resigning from UNICEF during the reporting period, and recommends that UNICEF continue to take action to address this issue;			n/a
	Para 4: <i>Requests</i> UNICEF to provide an update to the Executive Board at the annual session of 2024, as an item for decision, on how the organization is improving organizational culture and on its action to		This will be done at the annual session of 2024, as requested. The programme of work of the Executive Board for 2024 has been updated accordingly	Completed

<i>Decision</i>	<i>Request</i>	<i>Deadline</i>	<i>Progress and follow-up action</i>	<i>Status</i>
	prevent and respond to all forms of discrimination, including racism and racial discrimination, and to ensure diversity, equity and inclusion;			
	Para 5: <i>Also requests</i> UNICEF to take further measures with a view to improving geographical representation and gender balance across the UNICEF workforce, and report back to the Board, within existing reporting, on steps taken in that regard;		UNICEF has overall gender parity in all categories of staff (International Professional, National Officer and General Service), and has reached and kept gender parity at the P-5 level in 2022, an historic achievement for the organization. Gaps remain at certain functional areas and specific levels where women or men are underrepresented. Geographical diversity remains a priority and UNICEF is developing a whole-of-diversity approach, which, in addition to gender and nationality, will also consider other factors such as age, disability status, region of origin and other locally relevant factors as the organization strives for a workforce that better represents the diverse populations it serves. This approach aims at planning talent outreach in the long run, and also placing a stronger focus on assessing candidates for alignment to the organization’s core values, while keeping the highest standards of efficiency, competence and integrity as paramount consideration for recruitments. This will be included in the report at the annual session of 2024.	In progress
	Para 6: <i>Encourages</i> UNICEF to strengthen capacities of staff in supervisory roles in a more systematic manner, including their people management skills, in order to help managers practise the core values of UNICEF and be more effective role models for all staff.			n/a
2023/12 Evaluation reports and management response	Para 1: <i>Takes note</i> of the annual report for 2022 on the evaluation function in UNICEF (E/ICEF/2023/18) and its management response (E/ICEF/2023/19);			n/a
	Para 2: <i>Encourages</i> UNICEF to take the necessary steps to further strengthen the evaluation function, including by ensuring the timely implementation of management response actions;			n/a

<i>Decision</i>	<i>Request</i>	<i>Deadline</i>	<i>Progress and follow-up action</i>	<i>Status</i>
	Para 3: <i>Recommends</i> that UNICEF include in the revised evaluation policy a timely evaluation of the modifications to the set-up of the evaluation function at country and regional levels as proposed, and if these modifications have been able to fully ensure the independence of evaluation staff;		Accepted. A midterm review of the new and updated evaluation policy, with a focus on the efficacy of independence measures, particularly at decentralized levels, is being planned for two years' time (2025/2026). The revised policy now includes this provision. In 2024, a timetable will be set for commissioning and conducting the evaluation and a suitably qualified independent and impartial body will be identified.	Completed
	Para 4: <i>Takes note with great concern</i> of the significant decrease in overall evaluation expenditure to 0.59 per cent of total programme expenditure in 2022, which jeopardizes progress towards the 1 per cent funding target;			n/a
	Para 5: <i>Welcomes</i> the evaluation function's continuous focus on outcome- and impact-level evaluations as well as national evaluation capacity development, and encourages UNICEF to ensure that these types of evaluations and initiatives are firmly anchored in the revised evaluation policy and that further work and initiatives in those areas are pursued;			n/a
	Para 6: <i>Invites</i> UNICEF to seek to substantively engage programme countries during the implementation, including through related action plans, of findings and recommendations of the evaluation function and corresponding ex-post assessments at country level as relevant;			n/a
	Para 7: <i>Notes with concern</i> that the extent to which gender equality and the empowerment of women have been meaningfully integrated into the scope of the analysis has declined, as has the overall performance of UNICEF under the United Nations System-wide Action Plan on Gender Equality and the Empowerment of Women, and urges UNICEF to increase efforts regarding these matters in its evaluations;		Further analysis to better understand the reasons behind this decline began in mid-2023 and was completed by the end of 2023. Updates on this analysis will be reported in the annual report for 2023 on the evaluation function, due in Q1 2024. As an immediate "quick win", and as a result of the analysis, in early 2024 a webinar was conducted to refresh the knowledge of all members of the global evaluation function on the existing guidance (both that of UNICEF specifically and of the United Nations Evaluation Group more broadly) on how to meaningfully incorporate gender into evaluation.	In progress

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			<p>Throughout 2024, particular attention will be paid to ensuring that evaluations more meaningfully incorporate gender, beginning at the terms of reference and scoping stage and continuing into the data analysis and reporting stage. An institutional effectiveness evaluation of the UNICEF Gender Action Plan is also currently under way and will be completed by the end of 2024.</p> <p>In the meantime, the revised policy now underscores the evaluation function's commitment to ensuring that gender and women's empowerment are meaningfully incorporated into every evaluation as and wherever appropriate. A subanalysis of evaluations produced in late 2023 has helped the Evaluation Office to better understand where and how gaps in this area have emerged, and the Director of Evaluation has met with the Gender Adviser to lay out a plan of action to address these gaps in 2024.</p>	
	Para 8: <i>Takes note</i> of the evaluation of the UNICEF Level 3 response to the global coronavirus disease 2019 (COVID-19) pandemic, its summary (E/ICEF/2023/20) and its management response (E/ICEF/2023/21);			n/a
	Para 9: <i>Recognizes</i> UNICEF leadership in the global COVID-19 vaccine delivery effort, and its wide-ranging contributions to the broader global health response to the pandemic, beyond vaccine delivery;			n/a
	Para 10: <i>Notes with appreciation</i> the completion and transition of the COVID-19 Vaccine Delivery Partnership and the critical role of UNICEF in intensified pandemic recovery efforts, within its mandate, towards improving the health and well-being of children and mothers;			n/a
	Para 11: <i>Requests</i> UNICEF to update the Executive Board at its first regular session of 2024 on the implementation of the evaluation's recommendations as well as the ongoing COVID-19 transition and recovery efforts being implemented by UNICEF, including the following:		<p>UNICEF will provide this update at the first regular session of 2024, as requested.</p> <p>Programme of work of the Executive Board for 2024.</p>	Completed

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	<p>(a) Lessons learned and best practices distilled from the work of the COVID-19 Vaccine Delivery Partnership, and how these will be applied to strengthen recovery efforts and inform future public health emergency preparedness;</p> <p>(b) UNICEF urgent efforts to accelerate progress on maternal and child survival and health, and the related health targets of the Sustainable Development Goals, in line with the UNICEF Strategic Plan, 2022–2025; and</p> <p>(c) UNICEF assistance to countries to ensure that health system improvements made through COVID-19 response investments are fully leveraged and sustained to build the primary health-care capacities needed to accelerate recovery efforts and to better detect, prevent and respond to future pandemic threats.</p>			
2023/13 UNICEF Office of Internal Audit and Investigations 2022 annual report to the Executive Board, and management response	Para 1: <i>Takes note</i> of the UNICEF Office of Internal Audit and Investigations 2022 annual report to the Executive Board (E/ICEF/2023/AB/L.4), its addendum (E/ICEF/2023/AB/L.4/Add.1) and its management response (E/ICEF/2023/AB/L.5), as well as the UNICEF Audit Advisory Committee 2022 annual report to the Executive Board, and welcomes the overall opinion of the adequacy and effectiveness of the organization’s framework of governance, risk management and controls;			n/a
	Para 2: <i>Expresses</i> its continuing support for the UNICEF Office of Internal Audit and Investigations and reiterates the importance of its full independence and direct access to the Executive Board;			n/a
	Para 3: <i>Commends</i> UNICEF on its high rate of implementation of audit recommendations, and encourages ongoing focus on timely implementation and closure of recommendations;			n/a
	Para 4: <i>Recalls</i> paragraph 4 of its decision 2022/21, reiterates the importance of the full independence of the UNICEF Office of Internal Audit and Investigations, and reaffirms the current practice that the Office comply with the standards of the			n/a

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	International Professional Practice Framework by the Institute of Internal Auditors and the Uniform Principles and Guidelines for Investigation;			
	Para 5: <i>Also recalls</i> its decision 2022/15 and requests UNICEF to provide sufficient staff and non-post budget for audit and investigation functions;			n/a
	Para 6: <i>Requests</i> that the UNICEF Office of Internal Audit and Investigations organize an annual closed briefing to the Executive Board to share the annual workplan, the consolidated risk assessment, and any updates and concerns related to budget and staffing;		A closed briefing was held with the Executive Board on 25 January 2024, to discuss OIAI's 2024 internal audit workplan, risk assessment and resources.	Completed (Ongoing)
	Para 7: <i>Recalls</i> its decisions 2022/15 and 2022/21 on more regular closed briefings with the UNICEF Office of Internal Audit and Investigations on potential red flags, emerging risks and control issues, audit findings and the status of investigations, with due regard to confidentiality and privacy;			n/a
	Para 8: <i>Requests</i> the UNICEF Office of Internal Audit and Investigations to further improve its annual report by including substantive analysis of findings and providing an overview of strategic and systemic issues and trends, and encourages the Office to continue to expand its proactive approach in high-risk areas that are susceptible to fraud, corruption and other wrongdoing and to include a discussion of these efforts in its annual report;		OIAI has included additional analysis of strategic and systemic issues and trends in its 2023 annual report. The OIAI fraud team will also be operational in 2024 to investigate complex cases and explore proactive approaches to investigating fraud and corruption.	Completed (Ongoing)
	Para 9: <i>Also requests</i> the UNICEF Audit Advisory Committee to present its annual report and key considerations to the Executive Board at the annual session;		This is an ongoing practice, as the Audit Advisory Committee's annual report is presented to the Executive Board at its annual session each year. The next annual report (for 2023) will be presented at the annual session of 2024.	Completed
	Para 10: <i>Encourages</i> the management of UNICEF to ensure better geographical representation and continue to strive for gender balance in the composition of the Committee membership;			n/a
	Para 11: <i>Recalls</i> its decision 2022/21 on the self-assessment of the independence of the UNICEF Office of Internal Audit and Investigations and requests an update from UNICEF to the Executive		At the second regular session of 2023, management shared an update (E/ICEF/2023/AB/L.7) on management actions to implement the suggestions and pathways to further strengthen the independence of the	Completed

<i>Decision</i>	<i>Request</i>	<i>Deadline</i>	<i>Progress and follow-up action</i>	<i>Status</i>
	Board in writing, at the second regular session of 2023, on the status of implementation of the recommendations included in the self-assessment of the independence of the Office, and also requests UNICEF to provide explanations for any recommendations that have not been fully implemented or agreed to by management;		UNICEF Office of Internal Audit and Investigations as recommended in its self-assessment, presented to the Executive Board in document E/ICEF/2022/26 at its second regular session of 2022. Management response: UNICEF provided an update in writing on the implementation of the assessment’s recommendations at the second session of 2023 under the item “Update on the status of implementation of the recommendations in the self-assessment of the independence of the UNICEF Office of Internal Audit and Investigations”.	
	Para 12: <i>Requests</i> UNICEF to include an item for decision, at the first regular session of 2024, on the development of an overarching system for enterprise risk management, including an update on progress on the recommendations from the internal audit of enterprise risk management and the Chief Risk Officer’s initial assessment of the UNICEF risk management system.		UNICEF will provide this item at the first regular session of 2024, as requested. This is included in the programme of work of the Executive Board for 2024.	Completed
2023/14 Report of the Ethics Office of UNICEF for 2022, and management response	Para 1: <i>Takes note</i> of the report of the Ethics Office of UNICEF for 2022 (E/ICEF/2023/16) and its management response (E/ICEF/2023/17);			n/a
	Para 2: <i>Recalls</i> paragraph 4 of its decision 2022/14, and requests UNICEF to ensure that the Ethics Office can adequately execute its mandate in a sustainable manner by providing sufficient staff and non-post budget to the Ethics Office, based on a needs assessment.			n/a
2023/15 Update on implementation efforts on the repositioning of the United Nations	Para 1: <i>Welcomes</i> the update provided by UNICEF on the implementation of General Assembly resolution 72/279 and related mandates on the repositioning of the United Nations development system in the context of the quadrennial comprehensive policy review of operational activities for development of the United Nations system;			n/a

<i>Decision</i>	<i>Request</i>	<i>Deadline</i>	<i>Progress and follow-up action</i>	<i>Status</i>
development system	Para 2: <i>Also welcomes</i> the commitment of UNICEF to the United Nations development system repositioning and encourages UNICEF to continue to work closely with other United Nations development system entities, under the leadership of the resident coordinator in the country, to support countries in achieving the Sustainable Development Goals, in line with the United Nations Sustainable Development Cooperation Frameworks and national plans, needs and priorities;			n/a
	Para 3: <i>Recalls</i> its decision 2022/16 and requests UNICEF to continue to implement resolutions 72/279 , 75/233 and 76/4 , and to support the efforts of the United Nations development system in implementing related mandates;			n/a
	Para 4: <i>Calls upon</i> UNICEF to strengthen efforts to implement the Management and Accountability Framework, notes the evolving nature of the Framework and calls upon the organization to share its experiences in implementing the Framework at all levels;			n/a
	Para 5: <i>Welcomes</i> that, in accordance with decision 2022/16, the update includes information from the country and regional levels on the implementation of United Nations development system reform, and requests UNICEF to continue to include this in the reporting;		UNICEF will continue to include information from the country and regional levels in its reporting on the implementation of United Nations development system reform. This is ongoing through the programme of work.	Completed
	Para 6: <i>Requests</i> UNICEF to report annually on the complete United Nations development system reform checklist as an annex to the information note on implementation efforts on the repositioning of the United Nations development system;		UNICEF is submitting the complete United Nations development system reform checklist as an annex to the information note on implementation efforts on the repositioning of the United Nations development system. This is ongoing through the programme of work.	Completed
	Para 7: <i>Also requests</i> UNICEF to continue to strive for inter-agency harmonization of reporting on entity-specific implementation efforts and results of the repositioning of the United Nations development system, including			n/a

<i>Decision</i>	<i>Request</i>	<i>Deadline</i>	<i>Progress and follow-up action</i>	<i>Status</i>
	improved delivery of development programming at the country level;			
	Para 8: <i>Recalls</i> paragraph 5 of its decision 2022/16, and requests UNICEF to strengthen collaboration in joint analysis, needs assessments, planning, including collective outcomes, and programme delivery, and update the Executive Board within existing reporting mechanisms;		UNICEF will continue reporting on its efforts to strengthen collaboration in joint analysis, needs assessments, planning, including collective outcomes, and programme delivery. This is ongoing through the programme of work.	Completed
	Para 9: <i>Requests</i> UNICEF to continue to update the Executive Board annually on its implementation efforts on the repositioning of the United Nations development system and to continue to include this as an item for decision at the annual session.		UNICEF will continue to update the Executive Board annually on its implementation efforts on the repositioning of the United Nations development system. This item will continue to be included for decision at the annual session. This is ongoing through the programme of work.	Completed
Second regular session, 5–7 September 2023				
2023/16 Private Fundraising and Partnerships: financial report for the year ended 31 December 2022	Para 1: <i>Welcomes</i> the Private Fundraising and Partnerships: financial report for the year ended 31 December 2022 (E/ICEF/2023/AB/L.3) and commends UNICEF and the National Committees for UNICEF for positive results in major income streams from the private sector;			n/a
	Para 2: <i>Takes note</i> that the revenue figures presented in this report are subject to external audit and that the non-financial results are indicative;			n/a
	Para 3: <i>Encourages</i> UNICEF to continue its engagement with the private sector and to more thoroughly report on innovative financing, including on risk management strategies, within existing reporting.			n/a
2023/17 Country programme documents	Para 1: Takes note that the country programme documents, including aggregate indicative budgets, for Angola, Benin, Burundi, Chad, Equatorial Guinea, Lesotho, Malawi, Mauritania, Nicaragua, Papua New Guinea, Senegal and Togo			n/a

<i>Decision</i>	<i>Request</i>	<i>Deadline</i>	<i>Progress and follow-up action</i>	<i>Status</i>
	(E/ICEF/2023/P/L.18–E/ICEF/2023/P/L.29 , E/ICEF/2023/P/L.21/Corr.1 and E/ICEF/2023/P/L.24/Corr.1) were made available to Member States for their comments and input from 13 June to 3 July 2023;			
	Para 2: Approves on a no-objection basis, and in accordance with decision 2014/1, the country programme documents, including aggregate indicative budgets, for Angola, Benin, Burundi, Chad, Equatorial Guinea, Lesotho, Malawi, Mauritania, Nicaragua, Papua New Guinea, Senegal and Togo (E/ICEF/2023/P/L.18–E/ICEF/2023/P/L.29 , E/ICEF/2023/P/L.21/Corr.1 and E/ICEF/2023/P/L.24/Corr.1).			n/a
2023/18 Extensions of ongoing country programmes	Para 1: Takes note of the two-month extensions of the country programmes for Bhutan and Madagascar, and the one-year extension of the country programme for Sierra Leone, all of which were approved by the Executive Director and are presented in table 1 of document E/ICEF/2023/P/L.30 ;			n/a
	Para 2: Approves the two-month extension of the country programme for Guinea, following a one-year extension; the two-month extension of the country programme for Brazil, following one-year, two-month and 10-month extensions; the two-month extension of the country programme for the Gambia, following one-year, two-month and 10-month extensions; the one-year extensions of the country programmes for Myanmar and Ukraine, following respective one-year extensions; the one-year extension of the country programme for the Sudan, following two consecutive one-year extensions; the two-year extension of the subregional programme for the Gulf Area; the two-year extension of the country programme for Burkina Faso, following two-year and one-year extensions; and the two-year extension of the country programme for Afghanistan, following two-year, three-month, 11-month and 10-month extensions, all of which are			n/a

<i>Decision</i>	<i>Request</i>	<i>Deadline</i>	<i>Progress and follow-up action</i>	<i>Status</i>
	presented in table 2 of document E/ICEF/2023/P/L.30 .			
2023/19 Structured dialogue on financing the results of the UNICEF Strategic Plan, 2022–2025	Para 1: Welcomes the report on the structured dialogue on financing the results of the UNICEF Strategic Plan, 2022–2025 (E/ICEF/2023/26), and its related annex;			n/a
	Para 2: Commends the substantial progress made on United Nations entity-specific commitments under the funding compact, encourages UNICEF to continue its efforts to meet the commitments under the funding compact, and reaffirms the call, in accordance with General Assembly resolution 75/233 , for entities of the United Nations development system and Member States to contribute to its full and effective implementation;			n/a
	Para 3: Notes the importance of sufficient and predictable regular resources linked to intended and demonstrated results, as these are critical for UNICEF to be able to continue to equitably reach all children, everywhere, to meet their needs and fulfil their rights, to deliver on the Strategic Plan, 2022–2025, to respond to the impacts of the coronavirus disease 2019 (COVID-19) pandemic and various humanitarian crises, and to support the realization of the 2030 Agenda for Sustainable Development, while maintaining robust internal control and accountability systems;			n/a
	Para 4: Expresses concern over the current lower level and trend of declining voluntary contributions to regular resources provided by Member States, as these are also key to restoring development gains eroded by the COVID-19 pandemic and multiple crises;			n/a
	Para 5: Notes with appreciation the efforts by UNICEF to receive contributions of regular resources from the private sector (businesses, civil society, foundations, individuals and philanthropists), and requests UNICEF to continue these efforts;			n/a

<i>Decision</i>	<i>Request</i>	<i>Deadline</i>	<i>Progress and follow-up action</i>	<i>Status</i>
	Para 6: Notes the importance of flexible and predictable thematic funding and inter-agency pooled funding, which complement regular resources and are critical for UNICEF to be able to accelerate programming to contribute to the achievement of the Sustainable Development Goals, particularly in those areas in which development gains have been eroded by the COVID-19 pandemic and humanitarian crises;			n/a
	Para 7: Encourages UNICEF to continue to engage with relevant stakeholders to diversify its potential sources of funding, including the private sector, and through strengthened partnerships with international financial institutions;			n/a
	Para 8: Notes the importance of effective and efficient collaboration with international financial institutions, and requests that UNICEF, on an annual basis within existing reporting, provide further details to the Executive Board on joint plans, frameworks and tools underpinning this collaboration, as well as relevant results and outcomes attained;		UNICEF will include the requested information within the “Structured dialogue on financing the results of the UNICEF Strategic Plan, 2022–2025” document being presented at the second regular session of 2024. This approach is harmonized with UNDP and UNFPA. This is ongoing through the programme of work.	Completed
	Para 9: Recalls the importance of the Member State commitments to the funding compact, particularly with regard to funding predictability, and also recalls the importance of Member States prioritizing regular resources and multi-year pledges, given that reductions in regular resources jeopardize the ability of UNICEF to achieve the results of its Strategic Plan and to uphold its normative mandate;			n/a
	Para 10: Also recalls the importance of broadening the contributor base, and requests UNICEF to continue engaging with Member States, through the structured funding dialogue, on shifting from highly earmarked to more predictable and flexible funding, especially for regular resources, and adhering to the mutually reinforcing commitments of the funding compact, and, in this regard, looks forward to UNICEF continuing to provide information on		UNICEF will continue to provide a breakdown of expenses by Strategic Plan Goal Areas for 2023 at the second regular session within the “Structured dialogue on financing the results of the UNICEF Strategic Plan, 2022–2025” document. This is ongoing through the programme of work.	Completed

<i>Decision</i>	<i>Request</i>	<i>Deadline</i>	<i>Progress and follow-up action</i>	<i>Status</i>
	programme results achieved with the funding provided.			
2023/20 Revised evaluation policy of UNICEF	Para 1: Takes note of the final proposal for the revised evaluation policy of UNICEF (E/ICEF/2023/27 and E/ICEF/2023/27/Corr.1);			n/a
	Para 2: Expresses gratitude that the UNICEF evaluation function has adopted a transparent and consultative approach throughout the revision process of the evaluation policy;			n/a
	Para 3: Recalls its decision 2018/10 and calls upon UNICEF to regularly review the human and financial resources allocated to the evaluation function to ensure compliance with the 1 per cent funding target;			n/a
	Para 4: Reiterates the importance of providing concrete and comprehensive feedback to the findings and recommendations in evaluations with each management response to maximize the impact of evaluations to enhance organizational learning and future programme design;			n/a
	Para 5: Urges UNICEF management to promote an organizational culture that creates an enabling environment conducive to a robust evaluation function that can effectively carry out its mandate, thereby increasing the trust placed in the organization;			n/a
	Para 6: Commends the planned midterm evaluation on the independence of the evaluation function (paragraph 3, decision 2023/12) and requests that the findings and recommendations be shared with the Executive Board and implemented by UNICEF prior to the next policy revision in 2028;		The revised evaluation policy endorsed at the second regular session of 2023 includes the provision for this evaluation. In 2024, a timetable will be set for commissioning and conducting the evaluation and a suitably qualified independent and impartial body will be identified.	In progress
	Para 7: Recalls its decision 2018/2, paragraph 8, which requests UNICEF to seek out opportunities with other United Nations agencies for joint evaluations of joint programming, and requests UNICEF to regularly brief the Executive Board, starting at the annual session of 2024, on joint evaluations planned, under way and completed, as		This will be reported at the annual session of 2024, as requested.	In progress

<i>Decision</i>	<i>Request</i>	<i>Deadline</i>	<i>Progress and follow-up action</i>	<i>Status</i>
	part of its contribution to system-wide activities and to the function of system-wide independent evaluation;			
	Para 8: Requests UNICEF to fully implement the revised evaluation policy across all levels of the organization;		<p>The new and updated evaluation policy will come into effect on 1 January 2024. Drafting of an accompanying procedure is currently under way, with a handbook containing further implementation guidance planned for 2024, assuming that resources requested for this endeavour are forthcoming.</p> <p>The evaluation function convened its Global Evaluation Meeting in November 2023 and set forth the overall framework for the contents of a policy implementation strategy and of the strategic guidance document that will accompany the policy. As the policy document indicates, the consistent and meaningful implementation of the policy will be the joint duty of the evaluation function and management, with the respective roles and responsibilities clearly demarcated in the policy itself. Towards this end, beginning with the 2024 annual report on the UNICEF evaluation function, alongside the standard updates on the key performance indicators governing the evaluation function, the Executive Board will be provided a qualitative assessment of the extent to which the evaluation policy has been meaningfully implemented across the organization and of the overall health and maturity of the evaluation function and its enabling environment.</p>	In progress
	Para 9: Recalls its decision 2023/12, paragraph 5, and encourages UNICEF to continue to ensure that national evaluation capacity development is a core part in the implementation of the revised evaluation policy;			n/a
	Para 10: Endorses the revised evaluation policy.			n/a
2023/21 UNICEF Strategic Plan: updated	Para 1: Takes note of the planned financial estimates for the period 2023–2026, as contained in document E/ICEF/2023/AB/L.6 , as a flexible framework for supporting UNICEF programmes;			n/a

<i>Decision</i>	<i>Request</i>	<i>Deadline</i>	<i>Progress and follow-up action</i>	<i>Status</i>
financial estimates, 2023–2026	Para 2: Approves the integrated resources framework of planned financial estimates for the period 2023–2026, and also approves the preparation of country programme expenditure submissions to the Executive Board of up to \$590 million from regular resources in 2024, subject to the availability of resources and the continued validity of these planned financial estimates;			n/a
	Para 3: Requests UNICEF to provide annual updates to the Executive Board on the progress of funding its reserves for staff liabilities;		Updates will be provided at the second regular session of 2024.	In progress
	Para 4: Also requests an informal briefing on financial estimates for the period 2023–2026, including regular and earmarked funding, the decline in revenue, and use of surplus funds to mitigate the decline, ahead of the first regular session of 2024.		An informal briefing took place on 6 December 2023.	Completed