

2024/1

Financial report and audited financial statements for the year ended 31 December 2022 and Report of the Board of Auditors

The Executive Board,

1. *Takes note* of the report of the UN Board of Auditors for the year ended 31 December 2022;
2. *Takes note* with appreciation of the twelfth consecutive unqualified audit opinion issued by the Board of Auditors on the financial statements of UN-Women for the year ended 31 December 2022;
3. *Takes note* of the management response of UN-Women to the report of the UN Board of Auditors for the year ended 31 December 2022;
4. *Encourages* UN-Women to continue implementation of the recommendations of the report in a timely manner;
5. *Supports* the steady progress made by UN-Women in implementing the audit recommendations of the Board of Auditors and appreciates UN-Women's efforts in having no long outstanding recommendations for the third year in a row;
6. *Acknowledges* the observations and recommendations on risk management and decides to include, at the First Regular Session 2025, an agenda item for decision on risk management, and requests UN-Women to provide under this agenda item, an update on the continuous work to improve the system of enterprise risk management and critical risks of strategic importance;
7. *Takes note* of the ongoing work to improve forward looking and efficient budget management and requests a briefing in this regard in advance of the First Regular Session 2025;
8. *Requests* that for presentations of reports from the Board of Auditors to the Executive Board, a representative from the Board of Auditors continue to be available for questions from the Executive Board.

13 February 2024