Item 11 Recommendations of the Board of Auditors

President,

I am delivering this statement on behalf of Australia, Belgium, Canada, Finland, Ireland, United Kingdom and my own country Norway.

Let me start by thanking for the presentations made at the beginning of this session.

We would like to express our appreciation for the unqualified audit opinion issued for UNICEF for the biennium 2010-2011, including the reduction in the number of audit recommendations. However, additional efforts still seem necessary to ensure compliance with the regulations for procurement, assets and inventory management and after service health insurance as well as to strengthen monitoring of country offices. It is also recommended that UNICEF ensures that recruitment processes are in compliance with the Human Resources manual.

Furthermore, we encourage UNICEF, in cooperation with the other members of the UNDG, to renew its commitment and take actions to ensure that the common guidelines for the Harmonized Approach to Cash Transfers be used systematically, including to revise the guidelines if need be.

President,

We have noted the observations of the Board of Auditors regarding the National Committees and the private fundraising and would appreciate more information
from UNICEF on how the recommendations are followed up, including further information for not agreeing with some of the observations. In particular it seems important to clarify the status of the national committees and we would request UNICEF’s view on their future status. Looking ahead towards UNICEF’s Integrated Budget (2014-2017), we would appreciate UNICEF’s view on how incomes from private fund raising can be reflected in the budget.

Finally, we have noticed that the Board of Auditors underscores the need to improve evidence-based planning, budgeting and reporting. We feel confident that UNICEF will pay due attention to this in the development of the new Medium-Term Strategic Plan and the accompanying Integrated Budget as well as through provision of necessary guidance to the entire organisation.

Thank you.