





EXECUTIVE BOARD DECISION TRACKING TABLE: FIRST REGULAR SESSION 2025


DECISION	CATEGORY	RESPONSIBLE DIVISIONS	REQUEST	DEADLINE	PROGRESS AND FOLLOW UP ACTIONS	STATUS
2025/1: Reports of UNDP, UNCDF, UNFPA, and UNOPS on the implementation of the recommendations of the Board of Auditors, 2023	AUDIT	N/A	Para. 1: <i>Notes</i> the unqualified audit opinions on UNDP, the United Nations Capital Development Fund (UNCDF), UNFPA and UNOPS issued by the United Nations Board of Auditors for 2023			N/A
	AUDIT	N/A	Para. 2: <i>Acknowledges</i> the progress made and supports the ongoing efforts of UNDP, UNCDF, UNFPA and UNOPS to implement the recommendations of the Board of Auditors			N/A
	AUDIT	N/A	Para. 3: <i>Notes</i> the progress made by UNDP, UNCDF, UNFPA and UNOPS in closing open audit recommendations			N/A



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	AUDIT	BMS, UNCDF	Para. 4: <i>Calls on</i> UNDP, UNCDF, UNFPA and UNOPS to take into consideration relevant recommendations of the Board of Auditors in their strategic planning for 2026–2029	Second Regular Session 2025/First Regular Session for UNCDF	During 2025, UNCDF is preparing its Strategic Framework 2026-2029 and is reviewing how to take into consideration relevant BoA recommendations as part of the Strategic Framework.	In Progress 
	AUDIT	BMS, UNCDF	Para. 5: <i>Recalls</i> its decision 2024/1 and encourages UNDP, UNFPA, UNCDF and UNOPS to include a statement of internal controls in their financial reports	Tbc	UNCDF has undertaken several key initiatives aimed at strengthening its systems of internal controls including optimizing a new Oracle ERP (Quantum), enhancing and digitizing internal systems and workflows & undertaking an organization restructuring aimed at strengthening oversight over UNCDF operations. An annual assertion process is ensuring adequate internal controls are maintained in all UNCDF units. UNCDF will continue to evaluate the feasibility and optimal timing.	In Progress 
	AUDIT	BMS, UNCDF	Para. 6: <i>Requests</i> that, in future informal consultations on the reports of the Board of Auditors, a representative from the Board of Auditors be present and available for questions from the Executive Board	First Regular Session 2026	A representative from the Board of Auditors will be present and available for questions from the Executive Board in future informal consultations on this topic.	In Progress 



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	AUDIT	BMS	<p>Para. 7: <i>Requests</i> UNDP to ensure that recommendations regarding improvements in (a) readability and comparability in budget and financial reporting, including consistency in annual and four-year budgets; and (b) the management and monitoring of its field presence inform the preparations for the strategic plan period 2026–2029</p>	Second Regular Session 2025	These issues will be taken into account when preparing the next budget and related financial reporting.	<p>In Progress</p> 
	AUDIT	N/A	<p>Para. 8: <i>Requests</i> UNFPA to (a) strengthen its Humanitarian Response Division and enhance implementation of the humanitarian supply strategy, fast-track procedures for risk mitigation and emergency preparedness; and (b) continue to strengthen supply chain management and Quantum implementation, in line with the recommendations</p>			N/A




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	AUDIT	N/A	Para. 9: <i>Notes with concern</i> the findings in the 2023 Board of Auditors report regarding financial derivative transactions, specifically that UNOPS had not acted according to its hedging strategy, took unnecessary risks in their investments, and had not put in place an adequate system of internal control			N/A
	AUDIT	N/A	Para. 10: <i>Urges</i> UNOPS to promptly address these findings, and requests UNOPS to provide an update on the implementation efforts at the second regular session 2025			N/A
	AUDIT	N/A	Para. 11: <i>Requests</i> UNOPS to continuously ensure prudent application of procurement policies and procedures and to ensure adequate training of personnel involved in procurement activities at all levels			N/A

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2025/2: Update on the assessment of how the Executive Board executes its governance and oversight functions	GOVERNANCE	N/A	Para. 1: <i>Notes</i> the consultative process undertaken to establish a working group and develop the terms of reference for the operationalization of the working group on the Joint Inspection Unit report on the "Review of governance and oversight of the Executive Boards of UNDP/UNFPA/UNOPS, the United Nations Children’s Fund (UNICEF) and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women)" (JIU/REP/2023/7), and adopts the terms of reference			N/A
	GOVERNANCE	N/A	Para. 2: <i>Acknowledges</i> the process undertaken by the Bureau, in coordination with the bureaux of the Executive Boards of UNICEF and UN-Women, to identify members of the working group, and welcomes their subsequent nomination, in accordance with decision 2024/12, paragraph 16			N/A



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	GOVERNANCE	N/A	Para. 3: <i>Recalls</i> decision 2024/12, paragraph 8, to include an item for decision on the progress of the consideration of the Joint Inspection Unit report on the agendas of every formal session, until decided otherwise, and reiterates its request to the working group to provide regular updates to the participating Boards, as necessary			N/A
2025/3: UNDP, UNFPA, and UNOPS updates on enterprise risk management and critical risks of strategic importance	RISK MANAGEMENT	N/A	<i>Para. 1: Welcomes</i> the updates provided by UNDP, UNFPA and UNOPS on enterprise risk management and critical risks of strategic importance to support the role of the Board as part of the oversight and accountability system for the agencies			N/A
		ExO/CPU	<i>Para. 2: Encourages</i> the organizations to align the structure, content and scope of the individual reports to increase transparency and comparability	First Regular Session 2026	The structure, content and scope of the agency-specific ERM reports will be further aligned starting in the 2026 Executive Board session to increase transparency and comparability.	In Progress 





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		ExO/ CPU&SP	<p><i>Para. 3: Underlines</i> that risk management is a tool to support delivery of the agencies' mandates and strategic plans and requests the agencies to include a systematic and organization-wide approach to risk management as an integrated part of the planning process in the development of the new strategic plans</p>	Second Regular Session 2025	A systematic and organization-wide approach to risk management will be integrated as part of the planning process.	<p>In Progress</p> 
		ExO/CPU	<p><i>Para. 4: Acknowledges</i> the complex operating contexts for the agencies and emphasizes the need to regularly review their risk profiles</p>	Ongoing	Risk profiles will continue to be regularly reviewed.	<p>Completed and ongoing</p> 


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		ExO/CPU	<p><i>Para. 5: Requests</i> that each organization, as part of the recurring joint agenda item on risk management, include in its report information on</p> <ul style="list-style-type: none"> (a) Systems in place to identify and manage risks; (b) Identification and assessment of principal risks facing the organization; (c) Measures taken to manage or mitigate these risks, at all levels; (d) Risk appetite, including the contextual factors by which the organization would consider accepting higher risk; and (e) Actions taken to ensure compliance (systematic implementation of risk policies and practices) is embedded through the organization and encouraged in implementing partners; 	First Regular Session 2026	All of these items will be included starting for the 2026 Executive Board update on ERM at the first regular session.	In Progress 
		BMS	<p><i>Para. 6: Requests</i> that UNDP and UNOPS each present a self-assessment of the enterprise risk maturity structured around key dimensions of the High-level Committee on Management reference maturity model at the first regular session in 2026</p>	First Regular Session 2026	This will be completed.	In Progress 

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		ExO/CPU	Para. 7: <i>Emphasizes</i> that internal factors such as, organizational culture, should be part of any risk assessment by the agencies	Ongoing		Completed and ongoing 
		N/A	Para. 8: <i>Welcomes</i> the focus of agencies on managing fraud to attain their objectives and fulfil their mandates			N/A
		N/A	Para. 9: <i>Welcomes</i> also the focus of the agencies on sexual exploitation and abuse and sexual harassment risks to fulfil their internal and external duty of care			N/A
		ExO/CPU	Para. 10: <i>Expects</i> communication and consultation about risks at any time if they exceed the agencies' risk appetite and ability to manage those risks	Ongoing		Completed and ongoing 
		BMS	Para. 11: <i>Emphasizes</i> the importance of regularly updating the enterprise risk management documents to ensure they remain effective tools for risk management	Ongoing	This will be done as needed.	Completed and ongoing 

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		N/A	Para. 12: <i>Invites</i> the United Nations Office for Internal Oversight Services (OIOS) to engage, in accordance with its mandate and policies, with the Executive Board on matters relevant to the Board’s mandate, as appropriate, in a format consistent with OIOS confidentiality			N/A
2025/4: Joint update on organizational culture		N/A	Para. 1: <i>Welcomes</i> the updates provided by UNDP, UNFPA and UNOPS on their work in strengthening their organizational cultures, with a shared focus on fostering a safe, value-driven environment that allows equal opportunities for all			N/A
		N/A	Para. 2: <i>Underlines</i> that organizational culture impacts effective and efficient delivery of the strategic plans, internal accountability, risk management, and protection from sexual exploitation, abuse and sexual harassment			N/A

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		BMS	<p>Para. 3: <i>Encourages</i> UNDP, UNFPA and UNOPS to continue strengthening organizational culture, in line with the quadrennial comprehensive policy review, relevant policies and Board decisions, and to promote equal opportunities for all, particularly by enhancing actions to prevent and respond to all forms of discrimination and exploitation, including sexual exploitation and abuse, violence and sexual harassment</p>	Ongoing	Organizational culture will continue to be strengthened in the areas outlined.	In Progress 
		N/A	<p>Para. 4: <i>Takes note</i> of the ongoing implementation of multiple actions by UNDP, UNFPA and UNOPS across critical aspects of the internal workplace environment, such as leadership, accountability, employee engagement and experiences, learning and development</p>			N/A
		BMS	<p>Para. 5: <i>Invites</i> entities to develop results frameworks and targets, in line with paragraph 20 of the 2024 quadrennial comprehensive policy review, in relation to organizational culture issues</p>	Tbc	There will be follow up on this matter.	In Progress 

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		BMS	Para. 6: <i>Requests</i> UNDP, UNFPA and UNOPS to assess and report on, at first regular sessions, the impact of the work of the agencies on organizational culture, including: (a) results achieved, (b) key findings of organization-wide surveys, (c) progress on treating all personnel with dignity and respect and eliminating all forms of discrimination, and (d) successes and remaining challenges	First Regular Session 2026	These issues will be reported on as part of the updates to the Board on organizational culture.	In Progress 
		BMS	Para. 7: <i>Encourages</i> UNDP, UNFPA and UNOPS to include in future updates more disaggregated data on personnel's perception of organizational culture and an analysis thereof	First Regular Session 2026	Future updates will contain more of this disaggregated data, if available.	In Progress 
		BMS	Para. 8: <i>Urges</i> UNDP, UNFPA and UNOPS to continue to strengthen people management skills of all personnel in supervisory and management	Ongoing	UNDP will continue to strengthen people management skills of all personnel in supervisory and management positions.	In Progress 
		BMS	Para. 9: <i>Encourages</i> UNDP, UNFPA and UNOPS to consider good practices of other United Nations agencies in relation to preventing all forms of harassment and abuse of authority and adopt these where relevant	Ongoing	UNDP will consider good practices of other UN agencies in relation to preventing all forms of harassment and abuse of authority, and adopt those where relevant.	In Progress 

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2025/5: UNDP evaluation		N/A	Para. 1: <i>Takes note</i> of the independent review of the UNDP evaluation policy, the response from the Independent Evaluation Office (DP/2025/6), and the management response by UNDP (DP/2025/7), as well as the planned actions to address the issues identified through the review			N/A
		N/A	Para. 2: <i>Takes note</i> of the overall positive feedback and validity of the current UNDP evaluation policy with respect to safeguarding the independence and integrity of the evaluation function			N/A
		IEO, BPPS	Para. 3: <i>Requests</i> the Independent Evaluation Office, in consultation with UNDP management, to present a revised evaluation policy for consideration and approval by the Executive Board at the second regular session 2025	Second Regular Session 2025	The IEO is preparing a revised evaluation policy, in consultation with UNDP Management. The document will be submitted for the Executive Board consideration at the Second Regular Session of 2025.	In Progress 

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		BPPS	Para. 4: <i>Encourages</i> additional efforts to improve decentralized evaluations		As a result of collective efforts by UNDP and IEO, there is an overall 5 percent improvement in planning evaluations in 2024 in comparison to 2023 (68 % in 2024, it was 63% in 2023) with doubling of number of strategic evaluations (13 % in 2024, it was 7% in 2023), and a 10 percent increase in the quality of the decentralized evaluations (50% in 2024, it was 40% in 2023) for the same period meeting 50 percent quality benchmark.	In Progress 